

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
FORT MYERS DIVISION

CASE NO.: 2:09-CV-229-FTM-29SPC

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

vs.

FOUNDING PARTNERS CAPITAL MANAGEMENT  
and WILLIAM L. GUNLICKS,

Defendants,

FOUNDING PARTNERS STABLE-VALUE FUND, LP,  
FOUNDING PARTNERS STABLE-VALUE FUND II, LP,  
FOUNDING PARTNERS GLOBAL FUND, LTD., and  
FOUNDING PARTNERS HYBRID-VALUE FUND, LP,

Relief Defendants.

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**THE RECEIVER'S SEVENTH APPLICATION  
FOR ALLOWANCE AND PAYMENT OF FEES AND EXPENSES**

Receiver Daniel S. Newman, not individually, but solely in his capacity as the Court-appointed receiver ("Receiver") for Founding Partners Capital Management Company; 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. (collectively, the "Receivership Entities"), files his Seventh Application for Allowance and Payment of Fees and Expenses (the "Seventh Application") Incurred by the Receiver, Retained Counsel, and Other Professionals, and requests that this Court enter an Order authorizing him to make payments for certain professional services and expenses incurred during the period of April 1, 2014 through January 31, 2015 (the "Application Period").

**BROAD and CASSEL**

One Biscayne Tower, 21st Floor 2 South Biscayne Blvd. Miami, Florida 33131-1811 305.373.9400

As explained below, the Receiver also seeks authorization to pay certain "hold backs" from prior applications. This Motion for Fees is submitted without objection from the United States Securities and Exchange Commission (the "SEC"), whose counsel reviewed the Receiver's and his professional's detailed invoices and does not object to the relief sought.

The Receiver respectfully requests that this Court authorize the Receiver to pay: (a) Broad and Cassel, as the Receiver's primary counsel, for reasonable attorneys' fees and costs; (b) Berkowitz Pollack & Brant, the Receiver's accountants, for reasonable fees and costs; (c) Beus Gilbert PLLC, as the Receiver's special counsel in the FPCMC malpractice action against Mayer Brown LLP and Ernst & Young, for reasonable costs; and (d) Capital Road LLC, the Receiver's investment manager.<sup>1</sup>

The requested payment of fees and costs, if approved, will be made from the Receivership estate.

Notably, this Seventh Application includes the Receiver's request for fees and expenses incurred in *Newman v. Sun Capital, Inc.*, Case No. 2:09-cv-445 (the "Sun Litigation"). The Receiver has not filed the request for fees incurred in the Sun Litigation separately, as was the past practice, because the transaction contemplated in the settlement of the Sun Litigation has closed and the case has ended.

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<sup>1</sup> Capital Road was hired to evaluate, maximize, and assist with the sale of the holdings in the Founding Partners Hybrid-Value Fund, L.P. The Receiver filed a motion seeking leave to extend his retention of Capital Road in July 2013. [D.E. 397]. The terms of the approved agreement with Capital Road expired in December 2013, but given the needs of the Receiver, Capital Road has continued to provide these services through the Application Period. Capital Road's services were provided pursuant to, and consistent with, the agreement that was approved by the Court at [D.E. 407].

**I. RETENTION OF RECEIVER, DISCLOSURE OF COMPENSATION, AND REQUESTED AWARD**

**A. The SEC's Motion**

On April 20, 2009, the SEC filed its Complaint [D.E. 1] and its Emergency Motion to Appoint a Receiver [D.E. 3]. This Court granted the SEC's Emergency Motion to Appoint a Receiver on the same date. [D.E. 9].

In its Complaint, the SEC sought to permanently enjoin Founding Partners and its owner and principal William L. Gunlicks from violating antifraud provisions of the federal securities laws and a December 2007 Commission cease and desist order against them. [D.E. at 1]. The Commission also sought to protect and preserve approximately \$550 million of investor assets at risk. *Id.* On May 13, 2009, the SEC filed a Motion to Appoint a Replacement Receiver. [D.E. 71].

**B. The Court Appoints Daniel Newman, Esq., as Replacement Receiver**

On May 20, 2009, the Court entered its Order Appointing Replacement Receiver and appointed Daniel Newman, Esq., as Receiver for the Receivership [D.E. 73, the "Receivership Order"]. The Order placed the Receiver in charge of the Receivership Entities. *Id.* at 2-3. Pursuant to the Receivership Order, the Receiver was granted "full and exclusive power, duty, and authority to: administer and manage the business affairs, funds, assets, choses in action and any other property of Founding Partners and the Founding Partners Relief Defendants; marshal and safeguard all of the assets of Founding Partners and the Founding Partners Relief Defendants; and take whatever actions are necessary for the protection of investors." *Id.* at 1-2. The Receivership Order required the Receiver to, among other things:

- take immediate possession of and administer the assets of the Receivership Entities;

- investigate the manner in which the affairs of the Receivership Entities were conducted;
- institute such actions and legal proceedings, for the benefit and on behalf of the Receivership Entities and their investors and other creditors as the Receiver deems necessary;
- employ professionals as the Receiver deems necessary to take possession of the assets and business;
- engage persons in the Receiver's discretion to assist the Receiver in carrying out the Receiver's duties and responsibilities;
- defend, compromise or settle legal actions in which the Receivership Entities or the Receiver is a party;
- assume control of all of the Receivership Entities' financial accounts, as necessary;
- make payments and disbursements from the funds and assets taken into control as necessary in discharging the Receiver's duties; and
- have access to and review all mail of the Receivership Entities.

*Id.* at 3-6. In addition, the Receiver was charged with:

- Initiating a claims process;
- Communicating with investors;
- Analyzing investor claims; and
- Making proper distributions to the investors.

## **II. REQUEST FOR FEES AND EXPENSES**

### **A. Request for Fees and Costs Incurred During Application Period**

The Receiver, his counsel, and his consultants have worked diligently to marshal and preserve all of the assets of the Receivership Entities, investigate their business operations,

investigate any claims the Receivership Entities may have, prosecute the Receiver's claims in litigation, and defend claims asserted against the Receivership Entities.

The Receiver's efforts during the Application Period included, but were not limited to, reviewing investor claims and objections submitted in the claims process, research and analysis related to the claims process and investor objections, preparing responses to investor objections to the Receiver's claims recommendations, responding to investor inquiries, managing the affairs of the Receivership Entities, handling tax and other business issues, serving as Chairman of the Board of FP Designee,<sup>2</sup> negotiating and working with counsel to pursue certain claims against third parties, managing the Mayer Brown litigation, completing the process of distributing membership interests in the FP Designee, preparing for the Court's fairness hearing, and briefing related to the fairness hearing.

The Receiver respectfully requests an award for legal and professional fees and the reimbursement of certain expenses incurred on behalf of the Receiver for services rendered during the Application Period by professionals whose retention has already been approved by the Court<sup>3</sup>. These amounts total \$728,271.56 in the aggregate ("Total Award"). The Total Award is comprised of: (a) \$236,582.95 in legal fees and costs for Broad and Cassel, the Receiver's counsel; (b) \$405,917.54 in professional fees and costs to Berkowitz Pollack & Brant, the

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<sup>2</sup> In connection with its retained consultants, the FP Designee Board authorized the payment of fees to members of the Board for their service. Each Board members was paid a director fee of \$75,000. The Receiver was paid \$75,000 for his service on the Board from September 2013 through August 2104, and \$18,750 for his service on the Board from September 2014 through November 2014. Pursuant to written correspondence from the Receiver to the FP Designee, the Receiver requested that all remuneration that he received as director be made payable to Daniel S. Newman, as Receiver, and that the Receiver may apply the remuneration toward reimbursement of attorneys' fees and costs. This \$93,750 paid to the Receiver is currently being held in a Receivership account (the Stable-Value account) and will be applied towards the amounts sought in this application.

<sup>3</sup> These professionals were approved by the Court in the following orders: the Receiver [D.E.74]; Broad and Cassel, the Receiver's primary counsel [D.E. 78]; Berkowitz Pollack & Brant, the Receiver's forensic accountants [D.E. 88]; Vanasco Genelly & Miller, the Receiver's counsel in the Illinois Litigation [D.E. 339]; and Beus Gilbert PLLC, the Receiver's counsel in the Broward County Litigation [D.E. 246].

Receiver's accountants (as discussed below, this includes fees and costs incurred during the Application Period, along with previously approved fees and costs totaling \$256,873.54 that are the subject of "hold backs" and \$56,443.50 that was inadvertently not submitted by Berkowitz Pollack & Brant to the Receiver for requested payment in 2010); (c) \$73,471.07 in costs to Beus Gilbert PLLC, the Receiver's special counsel for the Broward County litigation against the former law and audit firms;<sup>4</sup> and (d) \$12,300.00 in fees for Capital Road LLC, the Receiver's investment manager. Significantly, the Receiver and his professionals worked at deeply discounted rates in performing their functions. The Receiver further reduced the costs to the Receivership estate by writing off various fees incurred for the work performed.<sup>5</sup>

This is the Receiver's Seventh Application to the Court for compensation and reimbursements of expenses for services rendered on behalf of the Receiver.<sup>6</sup> No understanding exists between the Receiver and any other person for the sharing of compensation sought by the Receiver, except among the partners and associates of the employees of the firms retained by the Receiver.

As demonstrative of the efforts performed on behalf of the Receiver, the Receiver has attached several exhibits to its Seventh Application, consisting of:

Exhibit 1: Summaries of professional and paraprofessional time and fees;<sup>7</sup>

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<sup>4</sup> Pursuant to the Court's order approving the retention of Beus Gilbert, Beus Gilbert was hired on a contingency basis. However, the Receivership Estate must pay for costs incurred. [D.E. 246]. As a result, at this time this fee application seeks for approval to pay only the costs incurred by Beus Gilbert.

<sup>5</sup> Many, but not all, write-offs are evident from the detailed billing records submitted with this Seventh Application.

<sup>6</sup> This does not include the two fee applications filed previously relating to only to the *Sun Litigation*.

<sup>7</sup> The summary for Berkowitz Pollack & Brant contains only the time expended during the Application Period. The \$256,873.54 that is the subject of "hold backs" was previously approved and is not summarized here. The detailed invoice for the \$56,443.50 that was inadvertently not submitted by Berkowitz Pollack & Brant to the Receiver for requested payment in 2010 is provided in Exhibit 3.

- Exhibit 2: Individualized and detailed invoices for all services rendered, expenses, and disbursements for Broad and Cassel;
- Exhibit 3: Individualized and detailed invoices for all services rendered and expenses for Berkowitz Pollack & Brant incurred during the Application Period, along with the detailed invoice for \$56,443.50 that was inadvertently not submitted by Berkowitz Pollack & Brant to the Receiver for requested payment in 2010;
- Exhibit 4: Individualized and detailed invoices for expenses for Beus Gilbert PLLC; and
- Exhibit 5: Individualized and detailed invoices for all services rendered and expenses for Capital Road LLC.<sup>8</sup>

Exhibit 1 contains an aggregate summary of all hours and fees of all professionals and paraprofessional that provided services to the Receiver during the course of the Application Period. The total amount represents the amount of time expended by each attorney, paralegal, and professional multiplied by the applicable Court-approved hourly rate.

Exhibits 2-5 contain individualized and detailed descriptions of the daily services rendered and the hours expended by the various attorneys, paralegals, and professionals employed on behalf of the Receiver in this case during the Application Period. Exhibits 2-5 also contain a detailed schedule listing the expenses and disbursements for which the Receiver seeks reimbursement. Exhibits 2-5 are based on, among other information, the contemporaneous daily time records maintained by the Receiver's attorneys, paralegals, and professionals who rendered services in this case. These time records have also been reviewed and approved by the Receiver, and, based on the complexity of the case, the Receiver respectfully submits that the requested compensation is reasonable.

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<sup>8</sup> Mr. Gordon bills for this proceeding at \$400 per hour, which is not reflected on the detailed invoice attached as Exhibit 5.

**B. Request for "Hold Backs" and Other Sums**

The Receiver seeks leave to pay Berkowitz Pollack & Brant its ordinary fees and costs expended in the *Sun Litigation*, totaling \$92,600.50 for this Application Period. The detailed bills and other records attached to this Motion for Fees support this request.

In addition, the Receiver also seeks leave in this Motion for Fees to pay Berkowitz Pollack & Brant for: (i) amounts held back from prior fee applications, totaling \$256,873.54; and (ii) an additional \$56,443.50 that was inadvertently not submitted by Berkowitz Pollack & Brant to the Receiver for requested payment in the Receiver's third request for fees and costs in 2010.

As to the hold backs, the Receiver held back thirty percent (30%) of all approved outstanding fees and costs due and owing to Berkowitz Pollack & Brant on his first four fee applications. [D.E. 176 at n.2, D.E. 220 at n.1, D.E. 260 at n.1, and D.E. 295 at p. 2, n.2]. These hold backs were made at the request of the SEC, which agreed that the hold backs would be payable upon later application. [D.E. 295 at p. 2, n. 2]. The Receiver seeks payment of these hold backs because the Settlement Transaction has closed and the *Sun Litigation* has ended, with the fruits of the settlement being distributed to qualified investors.

As to the additional \$56,443.50 sought in this request, this amount is for an invoice that was inadvertently not submitted by Berkowitz Pollack & Brant to the Receiver in 2010 and was this left out of the Receiver's third request for payment of fees and costs in 2010.

The Receiver has conferred with the SEC on his request for payment of the hold backs, totaling \$256,873.54, and for payment of \$56,443.50 inadvertently not submitted by Berkowitz Pollack & Brant to the Receiver in 2010. The SEC does not object to these amounts being included. The hold back amount is not supported in the detailed bills and records attached to this Motion for Fees, but was previously reviewed and approved by the Court in the detailed bills that



were attached to prior applications. The detailed bill for the \$56,443.50 invoiced in 2010 is included with the detailed bills attached as exhibits hereto.

### **III. MEMORANDUM OF LAW**

Under governing law, following a determination that services were rendered and costs expended in furtherance of the Receivership, the Court may award compensation for those fees and costs. When determining an award of attorneys' fees incurred during a receivership, the Court should give consideration to the factors for compensation that the Eleventh Circuit articulated in *In re Norman v. Housing Authority of City of Montgomery*, 836 F.2d 1292 (11th Cir. 1988): (1) the time and labor required; (2) the novelty and difficulty of the question involved; (3) the skill requisite to perform the legal service properly; (4) the likelihood, if apparent to the client, that the acceptance of the particular employment will preclude other employment by the lawyer; (5) the fee customarily charged in the locality for similar legal services; (6) whether the fee is fixed or contingent; (7) the time limitations imposed by the client or by the circumstances; (8) the amount involved and the results obtained; (9) the experience, reputation, and ability of the lawyer or lawyers performing the services; (10) the "undesirability" of the case; (11) the nature and length of the professional relationship with the client; and (12) any awards in similar cases. *See also Securities & Exchange Comm'n v. Elliot*, 953 F. 2d 1560, 1577 (11th Cir. 1992). The Receiver respectfully suggests that his request for fees for payment of his attorneys and other professionals meets the criteria for this compensation.

In the SEC Action, the Court's Receivership Order requires the Receiver to "administer such assets as is required in order to comply with the directions contained in this Order, and to hold all other assets pending further order of this Court." [D.E. 73 at 3]. The Receivership Order allows the Receiver to appoint "one or more special agents, employ legal counsel,

actuaries, accountants, clerks, consultants and assistants 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....” *Id.* at 4-5. The Court further authorized payment of these professionals from the funds held by the Receivership. *Id.* at 6. Pursuant to this provision, the Court authorized the retention of counsel for the Receiver. [*See, e.g.,* D.E. 78].

The Receiver’s attorneys, paralegals, and accountants and experts have incurred reasonable fees and costs consistent the Court’s Orders, and payment is appropriate and warranted in consideration of the 11<sup>th</sup> Circuit multi-factor test propounded in *In re Norman*, as follows.

**A. The First Factor**<sup>9</sup>

The Receiver and the Receiver’s retained professionals expended considerable time and effort in order to perform the extensive work necessary, as set forth in the Receivership Order, including, among other things, the following:

- Conducting legal research and drafting in connection with preparing an Omnibus Response to investor objections;
- Reviewing and analyzing Receivership records in connection with the Receiver's recommendations on claims;
- Reviewing and analyzing Receivership records in connection with investor objections to the Receiver's recommendations on claims;
- Reviewing and analyzing case law and other legal research related to the "fairness" of the proposed distribution of FP Designee interests;
- Preparing a supplemental memorandum related to investor objections and the "fairness" of the proposed distribution of FP Designee interests;
- Preparing for and attending a hearing on June 10, 2014 on investor objections;

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<sup>9</sup> The Receiver is discussing solely those events that occurred during the Application Period.

- Communicating with investors regarding their claims information, investor questions, objections, and distributions;
- Addressing and responding to investor inquiries unrelated to the claims process;
- Engaging in negotiations related to the Archdiocese's request for limited relief of the stay in the Louisiana proceeding;
- Revisions to proposed motions in connection with Archdiocese's request for limited relief of stay in the Louisiana proceeding;
- Working with the Board and management of the FP Designee on business issues, governance, and policies, including the construction of LTAC facilities;
- Attending board of directors meetings for the FP Designee;
- Working with and interacting with management for the FP Designee on significant issues affecting the company;
- Reviewing, revising, and preparing amendments to the FP Designee governance documents;
- Negotiating with various third parties related to reimbursement of expenses incurred in settling the Sun Litigation;
- Preparing the Receiver's Sixth Status Report to update the Court and investors on progress made;
- Prepare Amendment to FP Designee Limited Liability Agreement (the "FP Designee Amendment");
- Prepare motion for approval to execute FP Designee Amendment;
- Engaging in motion practice and settlement discussions in the Receiver's Middle District of Florida suit against William L. Gunlicks' children (the "Gunlicks Children");
- Finalizing the Receiver's settlement with the Gunlicks Children;
- Working with Beus Gilbert in litigating the Receiver's lawsuit against Mayer Brown and Ernst & Young in the Broward County Litigation;
- Preparing for and holding an investor conference call;
- Engaging in communications and motion practice related to the general administration of the Receivership Estate; and

- Correspondence and communication with the SEC on many of the above issues.

**B. The Second and Third Factors**

The Receiver respectfully submits that handling the above-referenced work was unusually difficult and challenging, requiring skill and expertise, for a variety of different reasons. For example, there are hundreds of investors with interests at stake in the litigations, many of whom have unique viewpoints and concerns. The Receiver was charged with making recommendations to the Court regarding these claims and responding to investor objections to those recommendations. In addition, the distribution of FP Designee interests in connection with the claims process raised unique and complicated issues with respect to federal securities laws and required a special hearing on "fairness." There was an extraordinarily large volume of documents and materials that needed to be reviewed in order for the Receiver to make his recommendations, respond to objections, and amend FP Designee corporate documents.

For these reasons, the Receiver submits that handling the affairs of the Receivership, including the handling of the claims process, has been unusually difficult and challenging, requiring inordinate skill and expertise to manage.

**C. The Seventh and Eighth Factors**

The results obtained have been significant, especially given the complex, challenging nature of this Receivership and the numerous demands on the Receiver and his professionals. The Receiver and his professionals engaged in significant, time-consuming work that was the subject of this Application. The Receiver's work that is the subject of this application has been necessary to maintain and preserve the Receivership estate and Receivership's assets, and among other things, to pursue significant litigation in Broward County Litigation. At the same time, the Receiver and his professionals set up, managed, and conducted the claims process, resulting in

recommendations that were accepted by the vast majority of investors without objection and a successful distribution of FP Designee interests, whereby the investors became the owners of the FP Designee.

**D. The Other Factors**

In view of the numerous, varied, and time-sensitive demands on the Receiver and his professionals, they could not accept similar or more profitable employment as a result of the work on this Receivership. (Factor 4).

The fees are reasonable in the relevant locality for similar services. Indeed, most of the professionals further reduced their fees for this matter. (Factor 5).

The fees are fixed, but at mostly at a discounted rate. (Factor 6).

**CONCLUSION**

For these reasons, the Receiver, Daniel S. Newman, respectfully requests that this Court enter an Order authorizing the payment of \$728,271.56, to the extent fees are available in the Receivership estate, consisting of (a) \$236,582.95 in legal fees and costs for Broad and Cassel, the Receiver's counsel; (b) \$405,917.54 in professional fees and costs to Berkowitz Pollack & Brant, the Receiver's accountants;<sup>10</sup> (c) \$73,471.07 in costs to Beus Gilbert PLLC, the Receiver's counsel; and (d) \$12,300.00 in fees to the Receiver's investment manager Capital Road LLC.

[CERTIFICATE OF SERVICE FOLLOWS]

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<sup>10</sup> This amount is the total of the \$92,600.50 in fees and expenses incurred by Berkowitz Pollack & Brant during the Application Period, \$256,873.54 in hold backs from the Receiver's previously-approved *Sun Litigation* bills, and \$56,443.50 that was inadvertently excluded from prior requests in 2010.

**CERTIFICATE OF SERVICE**

I hereby certify that on June 8, 2015, I electronically filed the foregoing document with the Clerk of the Court using CM/ECF. I also certify that the foregoing is being served this day on all counsel of record identified on the attached Service List in the manner specified, either via transmission of Notices of Electronic Filing generated by CM/ECF or in some other authorized manner for those counsel who are not authorized to receive electronically Notices of Electronic Filing.

Dated: June 8, 2015.

Respectfully submitted,

By: /s/ Jonathan Etra  
Jonathan Etra  
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**SERVICE LIST**

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# **EXHIBIT 1**

**SUMMARY OF INVOICES FOR SERVICES  
PROVIDED TO THE RECEIVERSHIP<sup>1</sup>**

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<sup>1</sup> The detailed invoices supporting all services by the Receiver and his professionals are attached as Exhibit 2 hereto. Those invoices have been redacted in certain places to avoid disclosure of attorney-client and work-product privileged materials, investor names and other information deemed confidential as to third-parties for litigation purposes.



The following is an aggregate tabular summary of fees and expenses for the Receiver and the Receiver's counsel, **Broad and Cassel**, who presently handles the receivership day-to-day matters under the Receiver's supervision for the period April 1, 2014 through January 31, 2015:

<u>Attorney</u>	<u>Number Of Hours</u>	<u>Bill Amount</u>
Daniel S. Newman	354.4	\$111,667.50
Jonathan Etra	89.9	28,318.50
Gene Crick	5.1	1,606.50
Nina Gordon	29.1	9,166.50
Christopher Cavallo	121	30,250.00
<b><u>Paralegal/Other Professionals</u></b>		
Patricia Anzalone	332.5	\$49,875.00
Gisela Fasco	2.9	435.00
Melissa Vander Weide	1.2	180.00
Elaine Carlson	1	150.00
<b>Total Fees of Receiver and Receiver's Counsel:</b>		<b>231,649.00</b>
<b>Total Expenses of Receiver and Receiver's Counsel:</b>		<b>4,933.95</b>
<b>Total Fees and Expenses For Receiver And Receiver's Counsel:</b>		<b><u>\$236,582.95</u></b>

**Founding Partners Receivership**  
**Summary by Staff Name**  
**Time Related to Matters other than the Receiver's Dispute with Sun Capital Inc. and Related Entities**  
**April 1, 2014 through January 31, 2015**

The following is an aggregate tabular summary of fees and expenses for the Receiver's accountants, Berkowitz Pollack Brant Advisors and Consultants for the period of April 1, 2014 through January 31, 2015.

Name	Hours	Amount
Adam Lang	80.90	24,270.00
Ed Cooper	42.70	12,810.00
Dudi Razon	57.80	9,170.00
Carley Radcliff Astigarraga	46.50	6,975.00
Rachel Kelly	30.60	6,375.00
Andreea Cioara	19.00	5,700.00
Sharon Foote	21.60	4,827.00
Dustin Grizzle	10.00	2,150.00
Itchel Hondares	14.20	2,130.00
David Siegel	5.50	1,650.00
Dafne Ors Espinoza	15.10	1,434.50
Miriam Bernal	13.70	1,301.50
Matthew Ginsberg	7.00	1,190.00
David Fine	7.10	1,065.00
Scott Bouchner	3.30	990.00
Martin Prinsloo	3.80	950.00
Karen Lake	2.50	756.50
<b>Total Fees of Receiver's Accountants</b>	<b>381.30</b>	<b>\$ 83,744.50</b>
Less: Time for preparation of Fee Applications and Bills	(4.50)	\$ (1,180.00)
<b>Adjusted Total Fees of Receiver's Accountants</b>	<b>376.80</b>	<b>82,564.50</b>
<b>Total Expenses of Receiver's Accountant</b>		<b>\$ 10,036.00</b>
<b>Total Fees and Expenses For Receiver's Accountants</b>	<b>376.80</b>	<b>92,600.50</b>

The following is an aggregate tabular summary of costs for the Receiver's special counsel for the Broward County litigation, **Beus Gilbert, PLLC** for the period April 1, 2014 through January 31, 2015:

<u>Attorney</u>	<u>Number Of Hours</u>	<u>Bill Amount</u>
<b>Total Costs of Beus Gilbert, PLLC:</b>		<u><b>\$73,471.07</b></u>

The following is an aggregate tabular summary of fees for the Receiver's Investment Manager, **Capital Road, LLC**, for the period April 1, 2014 through January 31, 2015:

<b><u>Attorney</u></b>	<b><u>Number Of Hours</u></b>	<b><u>Bill Amount</u></b>
Kevin Gordon	30.75	\$12,300.00
<b>Total Fees of Capital Road, LLC:</b>		<b><u>\$12,300.00</u></b>

# **EXHIBIT 2**

# **BROAD AND CASSEL**

**BROAD AND CASSEL**  
ATTORNEYS AT LAW

Re: Daniel S. Newman, Receiver  
SEC v. Founding Partners Capital  
Management Co., et al.  
43125.0001

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ITEMIZED PROFESSIONAL CHARGES

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04/01/2014	P-A	FOUR: Review various written communications from investors, representatives, and accountants; FIVE: Examine request from Berkowitz  Prepare 2 communications to Rachel Kelly regarding same; Telephone conference with investor's attorney regarding release.	2.40	\$360.00
04/02/2014	P-A	FOUR: Preliminary examination of FSP investment and Realty Capital Partners materials, and other mail addressed to Receiver or entities; FIVE: Meet with Jonathan Etra; Examine communication from attorney; Prepare written response to investor's attorney; Review response from attorney and send to Receiver, et al.; Examine correspondence from Global Fund investor; Prepare correspondence to Berkowitz Review responses Prepare response to investor regarding procedure for filing objection.	1.90	\$285.00
04/04/2014	J-E	FOUR -- Correspondence with regulatory counsel re	0.20	\$63.00
04/04/2014	P-A	FIVE: Written communications from investor, and prepare response regarding	0.30	\$45.00
04/07/2014	DSN	One - Review correspondence relating to corporate agent (.10); review correspondence regarding investor withdrawal of objection (.10).	0.20	\$63.00
04/07/2014	G-F	FOUR: Exchange email correspondence regarding invoice for registered agent services provided to Founding Partners Designee, LLC.	0.10	\$15.00
04/07/2014	P-A	FOUR: Review Gunlicks' Objection to Entry of Renewed Supplemental Judgment; Prepare memo to Receiver FIVE: Review correspondence from investor withdrawing his objection; Prepare memo to FP team regarding same; Prepare memo in view of	1.20	\$180.00
04/08/2014	P-A	FOUR: Review memo from Jonathan Etra; Review communication from investor's representative requesting update in records.	0.50	\$75.00
04/09/2014	P-A	FOUR: Telephone conference with Kevin Gordon; FIVE: Telephone conference with new representative for investor with various questions	0.50	\$75.00

**BROAD AND CASSEL**  
ATTORNEYS AT LAW

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		related to claims process.		
04/10/2014	DSN	Four - Work on Receiver's Report (1.50).	1.50	\$472.50
04/10/2014	P-A	FOUR: Review mailings directed to Receivership entities; Written communications with Kevin Gordon; Review all orders entered last month Prepare memo regarding checks required; FIVE: Review Order Dismissal All Claims and Counterclaims; Examine memo from Receiver; Post Order on Receivership website.	1.60	\$240.00
04/11/2014	DSN	Four - Review correspondence and draft correspondence relating to (.20); attend to payment relating to administrative matters (.50).	0.70	\$220.50
04/11/2014	P-A	FOUR: Review various invoices from NRAI and Delaware Secretary of State for FP Hybrid, FP Stable Value, and FP Stable Value II; Prepare checks for payment of registered agent services, and Delaware franchise taxes for each entity; Examine monthly statements from December - March 2014 for the 6 accounts, update all books to include interest, and reconcile accounts; Update bank charts to reflect balances, and include 4 new accounts; Prepare memo to Receiver and his counsel; Organize back up documentation and March 2014 bank account statements; Prepare correspondence to Dafne Espinoza and Adam Lange.	3.70	\$555.00
04/14/2014	DSN	One - Review correspondence regarding investor objection (.20).	0.20	\$63.00
04/14/2014	P-A	FOUR: Meet with Eugene Perez; Electronic saving of key pleadings for use by investors and website use.	0.70	\$105.00
04/15/2014	DSN	Five - Review and draft emails relating to (.30); One - draft correspondence relating to receivership website (.20); work on receivership report (.50).	1.00	\$315.00
04/15/2014	P-A	FOUR: Prepare payment to Amall Golden, correspondence to Hedy Rubinger; Prepare payment to Capital Road, correspondence to Kevin Gordon; Prepare correspondence to Berkowitz team regarding Telephone conference with Adam Lange.	2.10	\$315.00
04/16/2014	J-E	FOUR -- Attention to objection to claims process filed by the Arnolds.	0.30	\$94.50



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04/16/2014	P-A	<p>FOUR: Telephone conference from investor re: K1s; Written communication to investor regarding accountant information; Telephone conference with attorney for investor; Prepare memo to Receiver regarding</p> <p>FIVE: Receipt and review of Objections filed by Investor; Prepare memo to FP team regarding Research</p> <p>Research</p> <p>Telephone conference with counsel</p>	4.10	\$615.00
04/17/2014	P-A	<p>FOUR: Preliminary review of FSP documents;</p> <p>FIVE: Review 2nd Objection filed by Investor; Prepare memo</p>	0.90	\$135.00
04/18/2014	DSN	<p>One - Conference relating to</p> <p>(.50) (N/C); work on Report (1.00);</p> <p>Four - review SFAR Form (.20).</p>	1.20	\$378.00
04/18/2014	J-E	<p>ONE -- Conferred with Receiver and Mr. Cavallo on variety of outstanding matters.</p>	0.50	\$157.50
04/22/2014	C-C	<p>ONE: Call with accountants re: SFARs (.2); Meet with Mr. Etra re: various filings (.2); Call with investor re: K1 (.2); E-mail to investor with K1 information (.1)</p>	0.70	\$175.00
04/22/2014	DSN	<p>Four - Conference with Berkowitz regarding SFAR (N/C).</p>	0.20	\$0.00
04/22/2014	P-A	<p>FOUR: Written communications regarding</p> <p>Written and verbal communications with Receiver, Adam Lang and other Berkowitz team members related to Assist with financial information, closing information; FIVE: Telephone conference with investor; Prepare memo to Receiver.</p>	1.80	\$270.00
04/23/2014	C-C	<p>ONE: Draft omnibus response to objections (2.5); Meet with Mr. Etra and client re:</p> <p>(.6).</p>	3.10	\$775.00
04/23/2014	C-C	<p>ONE: Telephone call with opposing counsel re: settlement agreement (.2); Review e-mails re: settlement (.1); Meet with Mr. Etra and client re: settlement (.2).</p>	0.50	\$125.00
04/23/2014	DSN	<p>One - Draft correspondence to investor (.10).</p>	0.10	\$31.50
04/23/2014	P-A	<p>FOUR: Telephone conferences with investors; Written communications with Rachel Kelly; Written communications related to Promise</p>	1.10	\$165.00

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		Healthcare Change of Ownership; Meet with Chris Cavallo regarding		
04/24/2014	C-C	ONE: Preparation for call with Mr. Tamine (.3); Outline response to objections with Mr. Etra (.3); Conference call with Mr. Tamine (.7); Prepare for investor call with Ms. Anzalone (1.0); Review e-mails related to investor objections (.6).	2.90	\$725.00
04/24/2014	DSN	One - review emails and conferences regarding investor call (.30); Five - review correspondence relating to investor objection (.20).	0.50	\$157.50
04/24/2014	J-E	ONE -- Work on Receiver's conference call.	0.30	\$94.50
04/24/2014	J-E	ONE -- Conference call with Mr. Tamine and Mr. Cavallo re motion for reimbursement to steering committee members, review materials in advance, and follow up on same	0.80	\$252.00
04/24/2014	P-A	FOUR: Written communications related to Change in Ownership of Promise Healthcare facilities; Meeting to discuss topics for conference call, date, time, notice to Claimants; Prepare draft of Notice to Claimants; Written communication with Receiver and counsel regarding same; Written communications with counsel and Berkowitz team regarding modifications to SFA Report; Written communication with Adam Lang regarding next application to Court; FIVE: Written and verbal communications, and review of phone reports; Prepare memo regarding	2.90	\$435.00
04/25/2014	C-C	ONE: Prepare for investor conference call (.3); Draft motion to approve reimbursement to Steering Committee (.7).	1.00	\$250.00
04/25/2014	P-A	FOUR: Finalization of Notice to Claimants in view of requests from Receiver, counsel; Prepare memo regarding same; Various arrangements for conference call; Transmittal of Notice regarding Conference Call to all Claimants.	3.10	\$465.00
04/27/2014	C-C	ONE: Draft motion for approval to disburse reimbursement to Steering Committee (.6); Review documents related to the same (.3); E-mail re: same (.1)	1.00	\$250.00
04/28/2014	C-C	FIVE: SFAR review; Draft Draft conference call outline; Review e-mails re: objections.	2.00	\$500.00
04/28/2014	DSN	One - Conference relating to upcoming investor call (.30).	0.30	\$94.50

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04/28/2014	J-E	FIVE-- Work on SFAR with Mr. Cavallo.	0.40	\$126.00
04/28/2014	P-A	FOUR: Examine Create Review FIVE: Additional reports on long distance calls from Claimants received from Cypress Communications.	1.50	\$225.00
04/29/2014	C-C	ONE: Draft conference call outline (1.5); Revise motion for approval to distribute reimbursement to Steering Committee (.3).	1.80	\$450.00
04/29/2014	P-A	FOUR: Written communications related to communications received from The Department of Treasury; FIVE: Telephone conference and additional review of logs from claims process; Review additional written responses to our Notice to Claimants; Update log to incorporate responses, and questions to be included.	2.90	\$435.00
04/30/2014	C-C	ONE: Revise conference call outline; Review SFAR footnotes; E-mail to Berkowitz re: meeting.	1.80	\$450.00
04/30/2014	DSN	Five - Review SFAR revisions and footnotes and review materials regarding report (.60).	0.60	\$189.00
04/30/2014	J-E	FOUR - Reviewed denial of pro hac motion re Arnold and responded to inquiry from movant (.2). THREE -- Worked on investor call (.5).	0.70	\$220.50
04/30/2014	P-A	FOUR: Written communications regarding SFAR footnotes; FIVE: Review Update Prepare memo to Receiver and counsel; Discuss same with Receiver; Prepare written communications to Peter Baranoff, David Armstrong, CVP and Keith Kennedy regarding upcoming Conference Call; Written communications with Nina Gordon; Meeting regarding Prepare	2.50	\$375.00
05/01/2014	C-C	ONE-Conference call script.	1.00	\$250.00
05/01/2014	DSN	One - Work on investor call (1.70); review items and emails regarding same (.70)	2.40	\$756.00
05/01/2014	J-E	THREE -- Work on investor call issues.	0.40	\$126.00
05/01/2014	P-A	FOUR: Examine written communication and statements from Beus Gilbert; Review mail	2.60	\$390.00

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addressed to William Gunlicks; Review  
communication from The Touchstone Law Firm;  
Written communications and statements from  
Kirkland & Ellis; Written communication from  
Vanasco Genelly & Miller; Examine Notice of  
Motion, Motion to Authorize Reallocation of  
Recoveries and Hearing Notice in the Lancelot  
Bankruptcy Matter; Prepare memo  
Update Founding Partners Mail Log; FIVE:  
Review additional responses from Claimants;  
Update

Telephone  
conference with investor and investor  
representative; Prepare memo to Receiver and  
counsel regarding

05/01/2014	P-A	FOUR: Examine communications from NRAI, proof of payment for various annual reports; Review 2013 Grantor Letter from FSP Phoenix Tower, IRS forms, 1099s from Citibank for 4 accounts, BB&T 1099 form, notification regarding K1 from FSP Investments, Notification from 50 South Tenth Street, Schedule K-1 from Lancelot Investors; Review Notification from National Advisors Holdings regarding Annual Meeting of Shareholders, communication from FSP 50 South Tenth Street regarding stock, Notice from Equastone Liquidating Trust and Grantor Letter; Updates related to FSP Galleria North, FSP 50 South Tenth Street, FSP Galleria North Tower, Information relative to Advanced Diamond Technologies; Review Corrected 1099 from FSP 50 So Tenth Street, Update and Brochure related to FSP Galleria North and Special Communication to Preferred Stockholders; Review 2013 Grantor Letter from FSP Phoenix Tower Corporation; Prepare various written communications to Kevin Gordon regarding above materials; Prepare written communications to Andreea Cioara and Dustin Grizzle at Berkowitz' tax department regarding above tax information; Update Receiver's Mail Log to include above information.	3.40	\$510.00
05/02/2014	C-C	ONE-Conference call (N/C) (.6); Meet with accountants; Revise SFAR (2.2).	2.20	\$550.00
05/02/2014	DSN	Four - Prepare for telephone conference (2.00); attend telephone conference (.60); conference with Adam Lang and Rachel Kelly relating to	3.30	\$1,039.50

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			(.70).		
05/02/2014	J-E	THREE -- Prepared for and attended investor call (1.5). Four -- Meeting with accountants regarding	2.50		\$787.50
		(1.0).			
05/02/2014	P-A	FIVE: Review few additional Claimant responses; Final preparations for and attend Receiver's Conference Call; Meet with Receiver and counsel to discuss.	1.80		\$270.00
05/04/2014	DSN	One - Review correspondence regarding investors and draft correspondence regarding same (.30).	0.30		\$94.50
05/05/2014	DSN	Five - Work on status report (.40).	0.40		\$126.00
05/05/2014	J-E	THREE- Call from investor and follow up.	0.60		\$189.00
05/05/2014	P-A	FOUR: Written communications with Dustin Grizzle and Dudi Razon; Research issues pertaining to	3.10		\$465.00
		FIVE: Telephone conferences with investors; Pull together written communications with investor requesting acceptance of late-filed release.			
05/06/2014	DSN	One - Draft correspondence to Jonathan Etra regarding and draft correspondence to Scott Sterling regarding same (.20).	0.20		\$63.00
05/06/2014	P-A	FOUR: Review status of last updates to SFAR and footnotes referenced therein; FIVE: Telephone conference with Claimant, transmittal of prior communications related to Claims Motion and Order; Written communications with investor representative regarding documents filed.	1.10		\$165.00
05/09/2014	P-A	FOUR: Written communications with Dustin Grizzle at BPBC tax team; Preliminary review of monthly bank account statement; Telephonic and written communications with Citibank; Review information related to Lancelot bankruptcy; Written communication with JP Morgan as representative of investors; Written communications with Adam Lang as to	4.30		\$645.00
		Review			
		Review correspondence from Mercy Almeida with Berkowitz Pollock; Written communication with Kevin Gordon; Telephone conference with new investor representative and bring him up to speed with recent developments; FIVE: Examine Motion to Appear Pro Hac Vice for investor;			

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		Review correspondence from investor regarding settlement; Examine communications concerning mailing of Order on Receiver's Recommendations; Attention to written communications as to Review correspondence from investor's attorney relative to claims process; Various written communications from investors; Written communications with Adam Lang regarding Examine request for K1 from retirement services department; Review and prepare response to investor's representative regarding future updates; Review communications from Claimants and prepare responses regarding conference call.		
05/12/2014	P-A	FOUR: Written communications with bank representative; Preliminary review of various mailings to Receivership entities; Attention to request from Dafne Espinoza; FIVE: Review communication from investor's counsel; Attention to and review comments from Receiver; Prepare reply to attorney; Telephone conference regarding objections.	1.60	\$240.00
05/13/2014	DSN	One - Review consent papers (.40).	0.40	\$126.00
05/13/2014	J-E	ONE -- Correspondence with Patton re fee issue and internal correspondence re same	0.30	\$94.50
05/15/2014	C-C	ONE: Prepare for call with Patton Boggs; Attend call with Patton Boggs.	0.50	\$125.00
05/15/2014	J-E	ONE -- Review materials	1.10	\$346.50
		and attended conference call and follow up (.7). FOUR -- Call with counsel for objecting investor re objection and issues (.4).		
05/15/2014	P-A	FOUR: Meeting regarding Review written communications to and from Adam Lang regarding same; Attention to administrative matters for Receivership; FIVE: Dialogue between counsel regarding	1.20	\$180.00
05/15/2014	P-A	FOUR Written communications regarding	0.20	\$30.00
05/16/2014	P-A	FIVE: Telephone conference with investors' representative; Written communication requesting questions to Receiver in writing.	0.40	\$60.00
05/18/2014	C-C	ONE: Revise Omnibus Response to Investor	2.50	\$625.00

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		Objections.		
05/19/2014	C-C	ONE-Review and revise Omnibus Response; Draft supporting affidavits; Meet with Ms. Anzalone re: exhibits.	4.40	\$1,100.00
05/19/2014	P-A	FIVE: Meet with counsel; Review request and assist with	2.40	\$360.00
		Telephone conference with investor; Written communications from investor representative.		
05/20/2014	C-C	ONE: Revise omnibus response to investor objections (.9); Telephone conference with BPB re: same (.3).	1.20	\$300.00
05/20/2014	DSN	One - Telephone conference with Bob Levenson regarding documents (.30); telephone conference with Scott Sterling and follow up to prior email regarding consent papers (.30); Five - Continue review and revise Omnibus response motion (.20).	0.80	\$252.00
05/20/2014	J-E	ONE -- Review of SEC's draft injunction papers (.6). FOUR -- Call from counsel to the Arnolds re objection (.3).	0.90	\$283.50
05/21/2014	C-C	ONE: Revise omnibus response to objections and declarations (1.3); Meet with Mr. Etra re: same (.2); Review edits from BPB (.3).	1.80	\$450.00
05/21/2014	DSN	One - Revise draft regarding response and provide revisions to same (.50).	0.50	\$157.50
05/21/2014	J-E	FOUR -- Work on response to objections re recommended claims and conferred with Mr. Cavallo re same (.4). ONE -- Reviewed, revised comments to (.4).	0.80	\$252.00
05/21/2014	P-A	FOUR: Written communications with Convergent Wealth; FIVE: Review of modified Omnibus Response to Investor Objections	0.90	\$135.00
		Examine allegations of Supporting Affidavit.		
05/22/2014	C-C	ONE: Revise omnibus response; Work related to Patton Boggs fees motion; Meeting with client and Mr. Etra re: fee issues.	3.00	\$750.00
05/22/2014	DSN	One - Email to Bob Levenson regarding proposed revisions to Consent Agreement and review correspondence relating to same (.40); draft correspondence to Ian Stokoe (.10).	0.40	\$126.00
05/22/2014	J-E	THREE -- Call with Patton Boggs re fees and	1.30	\$409.50

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		prepare for same and follow up re same (.6). FOUR -- Work on response to objections (.4). ONE -- Conferred with Receiver re SEC preliminary injunction issues (.3).		
05/22/2014	P-A	FIVE: Meet with Jonathan Etra regarding Review investor files, and written communications; Written communications related to Closing last month; Meeting with Chris Cavallo; Written communications with Adam Lang; Further assistance with Omnibus Responses to be filed with the Court.	4.40	\$660.00
05/23/2014	C-C	ONE: Finalize response to investor objections.	3.00	\$750.00
05/23/2014	DSN	Three - Review and revise Consent documents relating to Order (.20); telephone conferences with Bob Levenson regarding language (.30); draft email to Bob Levenson regarding Order of Injunction (.30); follow up telephone conference with Bob Levenson (.10); review revised Consent documents (.30); One - conferences with counsel regarding revised response and review revisions regarding same (.50) (N/C).	1.20	\$378.00
05/23/2014	J-E	FOUR -- Revised, finalized response to objections on claims submission (1.6). THREE -- Conferred with Receiver re (.4).	2.00	\$630.00
05/23/2014	P-A	FIVE: Review updated schedules; Final revisions to Response to Objections; Meet with Jonathan Etra; Modifications to Affidavit of Patricia Anzalone.	3.50	\$525.00
05/27/2014	C-C	ONE: Attend conference call with Mr. Etra and Patton Boggs re: outstanding fees.	0.50	\$125.00
05/27/2014	DSN	One - Review revised papers and correspondence with Bob Levenson regarding hearing and respond to same (.50).	0.50	\$157.50
05/27/2014	J-E	FOUR -- Reviewed, distributed and follow up on order re fairness hearing, including conferences with Receiver and co-counsel, review of (3.0). ONE -- Conference with Patton Boggs re their fees, prep for same (.5).	3.50	\$1,102.50
05/27/2014	P-A	FOUR: Examine recent mail and other materials transmitted to the Receiver's office; FIVE: Examine queries from Claimants' representative; Prepare response regarding same.	1.70	\$255.00
05/28/2014	C-C	FOUR: Draft motion for approval of reimbursement to Patton Boggs (.4); Review	0.70	\$175.00



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		related memoranda (.3).		
05/28/2014	J-E	ONE -- Work on motions for approval of fees to Steering Committee and to Patton Boggs, and follow up correspondence with Patton Boggs re negotiations. (.7) FOUR -- work on and cover e-mail to investors. (.3) ONE -- Work on (.4).	1.40	\$441.00
05/28/2014	P-A	FOUR: Written request from Berkowitz, Pollack; Preliminary review of various bank account statements; Telephone conference and written communications with Chris Paz; FIVE: Review entry by Court scheduling hearing on the objections, recommendations, and interim distribution; Written communications with Receiver and counsel; Draft Notice to Investors regarding scheduled hearing; Create chart of current email addresses for Claimants; Meet with Jonathan Etra; Transmit notice of upcoming hearing and docket sheet court entry to all Claimants; Update website with information related to hearing.	4.90	\$735.00
05/29/2014	P-A	FOUR: Ongoing review of bank account statements; Update bank chart to reflect balances as of April 30, 2014; Pull together backup documents for the 9 bank accounts; Prepare correspondence to Dafne Espinoza transmitting all bank materials for April.	2.20	\$330.00
05/30/2014	J-E	FOUR -- Call with counsel for Arnolds re fairness hearing and consulted with Receiver re same	0.40	\$126.00
05/31/2014	J-E	FOUR -- Review materials re	1.00	\$315.00
06/01/2014	C-C	ONE: Review Patton Boggs and Steering Committee motions (.3); Review edits from team (.3); Revise motions and send drafts (.8); Review article on (.1)	1.50	\$375.00
06/01/2014	J-E	FOUR -- E-mail regarding	0.40	\$126.00
06/02/2014	C-C	ONE: Review bills in preparation for filing fee application (.2) (N/C); Review e-mails re: fairness hearing (.4).	0.40	\$100.00
06/02/2014	J-E	ONE -- Reviewed motions for fees and revisions to motion for Patton Boggs fees and distributed same. (1.0). THREE - Conferred with Mr. Cavallo re billing entries re fee app (.2) (N/C). FOUR -- Gathered	6.80	\$2,142.00

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		(1.0). Reviewed Blinder decision (.3). Began drafting pre-hearing submission on Securities exemption and distributed same. (4.3) Correspondence re (.2).		
06/02/2014	P-A	FOUR: Review investor/claimant communications; Review mail received by the Receiver's office; FIVE: Review communications between Offshore Liquidator and investor.	1.40	\$210.00
06/03/2014	C-C	ONE: Review and revise pre-hearing motion.	1.20	\$300.00
06/03/2014	J-E	ONE -- Review of additional materials and revisions to draft pre-hearing submission, including conferences with Mr. Newman, Ms. Gordon, and Mr. Cavallo. (4.0). ONE -- Other preparation for hearing, including conference with Ms. Anzalone (.5).	4.50	\$1,417.50
06/03/2014	P-A	FIVE: Meet with counsel; Arrange for transmittal of Receiver's Omnibus Response to Investor; Written communication to investor regarding same; Examination of fairness hearing communications; Gather confidential documents under seal; Prepare Binder of confidential documents; Meet with counsel; Prepare memo to counsel regarding  Commence review of court filings  Other hearing preparations.	6.80	\$1,020.00
06/04/2014	C-C	ONE: Revise pre-hearing brief (.4); Meet with Mr. Etra re: same (.2).	0.60	\$150.00
06/04/2014	DSN	Five - Review correspondence from and draft correspondence to investor regarding claim (.30).	0.30	\$94.50
06/04/2014	J-E	FOUR -- Work on draft pre-hearing submission re fairness hearing under securities rules and related hearing issue including correspondence with objector (4.5).	4.50	\$1,417.50
06/04/2014	P-A	FIVE: Ongoing preparations for upcoming Fairness Hearing; Review and highlight key filings in both the SEC and Newman case; Preparation of initial hearing binder  Various discussions with counsel; Review information related to	6.20	\$930.00

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06/05/2014	C-C	ONE: Revise pre-hearing brief (.7); Meet with Mr. Etra and client re: same (.4); Revise fee applications (.8) (N/C).	1.10	\$275.00
06/05/2014	J-E	FOUR -- Work on pre-hearing submission and hearing prep issues (1.5). THREE -- Work on motions to pay Patton and Steering Committee (.3). ONE -- Work on fee app issue (.2) (N/C).	1.80	\$567.00
06/05/2014	P-A	FOUR: Written communications from Chris Paz with all wire transfer information, copies of checks, etc.; FIVE: Examine Receiver's response to investor regarding Objection withdrawal; Complete preparation of Hearing Binder related to the Claims Process in the SEC matter; Prepare 2 Hearing Binders	5.70	\$855.00
		Prepare Hearing Binder		
		Prepare		
		Prepare memo to counsel		
06/06/2014	C-C	ONE: E-mails related to Patton Boggs and Steering Committee fee apps (.5) (N/C); Finalize pre-hearing brief (1.5); E-mails to SEC re: filings (.1)	1.60	\$400.00
06/06/2014	J-E	FOUR -- Revise, finalize, and file pre-hearing submission. (1.0). FOUR -- Work on binders for hearing (.2). ONE -- Work on motion for to pay Patton and Steering Committee, including e-mail correspondence with same (.6).	1.80	\$567.00
06/08/2014	J-E	FOUR - Review briefs in connection with claims process (1.5).	1.50	\$472.50
06/09/2014	C-C	ONE: Prepare notice of filing Caliguiri withdrawal (.5); Preparation for hearing, including meets with client and Mr. Etra, and calls with Receiver's accountants; Review documents in preparation for hearing (3.0)	3.50	\$875.00
06/09/2014	J-E	ONE -- Conferred with Receiver re (.4). FOUR -- Review materials and conferences to prepare for hearing on claims process and fairness (4.0). FOUR -- Reviewed notice of withdrawal of objection by objector and arranged for filing o same (.2).	4.60	\$1,449.00
06/09/2014	P-A	FIVE: Review written communication from investor, withdrawal of objection; Assist with preparation for Fairness Hearing; Update Hearing	4.10	\$615.00

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Date	Category	Description	Hours	Amount
		Binder; Meet with Jonathan Etra; Prepare Review		
		Examine all transfer, title, registration requests; Obtain proof of attendance at Receiver's conference call. Review Obtain		
06/10/2014	C-C	ONE: Prepare for and attend hearing on fairness of security issuance and Receiver's recommendations on claims.	5.00	\$1,250.00
06/10/2014	J-E	FOUR -- Attend hearing on claims submission and on fairness under the securities laws, and preparation for same and follow up conferences.	5.00	\$1,575.00
06/11/2014	C-C	ONE: Attend telephone conference with Kirkland Ellis (.5); Prepare order on recommendations (1.6); Meet with Ms. Anzalone re: claims (.2); Meet with Mr. Etra re: order (.3); Review filings for drafting order (.5)	3.10	\$775.00
06/11/2014	DSN	Five - Review correspondence regarding (.10) (N/C).	0.00	\$31.50
06/11/2014	J-E	FOUR -- Conferences with Mr. Cavallo re (.3).	0.30	\$94.50
06/11/2014	P-A	FIVE: Review outcome of fairness hearing with counsel; Meeting with counsel.	0.60	\$90.00
06/12/2014	C-C	ONE: Redact bills in preparation for filing fee applications (1.5) (N/C); Prepare fee applications (1.0)(N/C); Work on proposed order on recommendations (3.9)	3.90	\$975.00
06/12/2014	DSN	Five - Work on report (1.50); work on fee application related issues (.90 - N/C); work on issues relating to report (.50).	2.00	\$630.00
06/12/2014	J-E	THREE -- Work on pending motions (.4) FOUR - Work on fee applications (.6) (N/C).	0.40	\$126.00
06/12/2014	P-A	FOUR: Written communication from Dafne Espinoza; FIVE: Review Receiver's Pre-Hearing Submission; Post filing to website; Prepare memo to attorney.	1.10	\$165.00
06/13/2014	C-C	ONE: Prepare fee application (.6) (N/C); Prepare proposed order on recommendations (1.2); Meet with Mr. Etra re: same (.2)	1.40	\$350.00
06/13/2014	DSN	Five - Review draft fee application (N/C).	0.50	\$0.00
06/13/2014	J-E	THREE -- Reviewed and comments on fee application (N/C).	0.80	\$0.00
06/13/2014	P-A	FIVE: Various communications both written and verbal Assist with execution of various corporation	1.20	\$180.00

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		documents for FP Designee, et al.		
06/15/2014	C-C	ONE: Work on proposed order on recommendations.	3.50	\$875.00
06/16/2014	C-C	ONE: Prepare draft order on Receiver's Recommendations and fairness of distribution of FP Designee interests and review related documents (4.1); Revise 6th Status Report (1.0); Meet with client re: same (.2).	5.30	\$1,325.00
06/16/2014	DSN	Five - Telephone conference with Bob Levenson regarding fee applications (.20) (N/C); work on Receiver's report (3.70).	3.70	\$1,165.50
06/16/2014	J-E	ONE - Review and comments on Receiver's draft report.	0.40	\$126.00
06/16/2014	P-A	FOUR: Written communications with Berkowitz team; FIVE: Assist Receiver with preparation of Sixth Status Report.	1.00	\$150.00
06/17/2014	C-C	ONE: Revise 6th status report (1.0); meet with client and Mr. Etra, and review documents, re: (.5).	1.50	\$375.00
06/17/2014	DSN	Five -Work on receiver's report (1.10).	1.10	\$346.50
06/17/2014	J-E	THREE -- Work on Receiver's report (.4). FOUR -- Work on proposed order on claims submission and fairness hearing (.6).	1.00	\$315.00
06/17/2014	P-A	FOUR: Examine Review emails between Promise and Success, and other documents; FIVE: Meeting with counsel; Further review of draft Receiver's Status Report, and assist counsel with	1.70	\$255.00
06/18/2014	C-C	ONE: Revise draft order; Meet with Mr. Etra re: same; Review documents for Review e-mails re:	3.70	\$925.00
06/18/2014	J-E	ONE -- Work on proposed order on claims and fairness hearing (1.0). Work on expert report matters (.3).	1.30	\$409.50
06/18/2014	P-A	FIVE: Discuss information required from accountants related to Telephone conference with Rachel Kelly; Telephone conference with Adam Lange; Meet with Chris Cavallo; Examine	1.80	\$270.00
06/19/2014	C-C	ONE: Revise proposed order; Draft notice of filing; Discuss same with client and Mr. Etra.	1.60	\$400.00
06/19/2014	DSN	Five - Draft correspondence to Ed Cooper regarding and review correspondence from investor regarding same (.10).	0.10	\$31.50

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06/19/2014	J-E	THREE -- Work on proposed order on claims and fairness hearing and notice of filing same (2.0). THREE -- Correspondence and call with counsel to Arnolds re same. (.2).	2.20	\$693.00
06/19/2014	P-A	FOUR: Preliminary review and filing of mail directed to various FP entities.	1.10	\$165.00
06/20/2014	C-C	ONE: Finalize proposed order and notice of filing the same (3.3); Meet with Mr. Etra and client to discuss same and finalize (.6)	3.90	\$975.00
06/20/2014	J-E	FOUR - Revise, finalize for filing proposed order on claims process and fairness under the securities rules and proposed notice of filing same.	2.50	\$787.50
06/20/2014	P-A	FIVE: Further modifications to Order and Opinion on the Receiver's Recommendations; Assist with Notice of Filing Information Regarding Creditors, Proposed Order.	0.90	\$135.00
06/25/2014	DSN	Five - Review correspondence from investor (.10).	0.10	\$31.50
06/26/2014	DSN	Five - Conference with Jonathan Etra regarding (.10).	0.10	\$31.50
06/27/2014	C-C	One- Review documents related to Steering Committee expenses; Meet with Mr. Etra and client re: same; Prepare client for	0.50	\$125.00
06/27/2014	DSN	Five - Telephone conference with investor regarding motion to reimburse (.30); review materials in connection with telephone conference (.20); review correspondence from and draft correspondence to investor (.10).	0.60	\$189.00
06/27/2014	J-E	ONE -- Reviewed motion to amend LLC agreement and conferred with Receiver and Mr. Cavallo re same (.8). Work on motion to pay professionals and investor group (.4).	1.20	\$378.00
06/27/2014	P-A	FOUR: Review cash dividend check from FSP 50 South Tenth Street; Arrange for deposit of same into Hybrid account; Examine request from Dafne Espinoza; Pull together bank statements and backup for May 2014; Prepare transmittal to Ms. Espinoza regarding same; Telephone conference with Kevin Gordon; Written communications to Mr. Gordon regarding various Realty Capital Partners updates related to the Hybrid investments.	1.40	\$210.00
06/30/2014	C-C	ONE: Finalize motions for authorization to disburse funds to Investor Group and Patton	0.70	\$175.00

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		Boggs (.4); Meet with Mr. Etra re: same (.1); Meet with client re: same (.1); E-mail to Investor Group (.1).		
06/30/2014	DSN	One - Conference with Chris Cavallo regarding motion regarding Patton Boggs and investors (.30) (N/C); work on motion for authorization regarding LLC agreement (.40); Five - conference regarding report to be filed (.30); conference regarding SFAR (.10); conference regarding Hybrid investment (.20); review correspondence to Kevin Gordon regarding same and responses to same (.10).	1.10	\$346.50
06/30/2014	J-E	THREE -- Revise, finalize motions for authorization to pay Patton Boggs and to pay Investor Group (.6). ONE -- Conferred with Receiver regarding (.3).	0.90	\$283.50
07/02/2014	DSN	One -correspondence, meeting and review of emails relating to claim regarding Founding Partners Stable Value Investment (.30); Five - review correspondence from and draft correspondence to investor (.10).	0.40	\$126.00
07/02/2014	J-E	ONE - Calls and correspondence with bankruptcy counsel re (.5). Conferred with Receiver re (.2).	0.70	\$220.50
07/02/2014	MVW	Review to determine status of Founding Partners' Proof of Claim	0.80	\$120.00
07/03/2014	C-C	ONE: Review order of Court approving recommendations (.4); Review schedules and prepare e-mail to Mr. Kennedy re: same (.3); discuss order with Mr. Etra (.1).	0.80	\$200.00
07/03/2014	DSN	Five - Telephone conference with investor regarding various issues and email correspondence with investor regarding same (.40).	0.40	\$126.00
07/03/2014	J-E	ONE - Received, distributed, reviewed, and conferences re Order on claims process and fairness hearing.	0.80	\$252.00
07/07/2014	C-C	Review Order; Review SFAR; Revise 6th Status Report.	1.60	\$400.00
07/07/2014	DSN	One - Work on motion (.70).	0.70	\$220.50
07/07/2014	J-E	ONE -- Conferred with Receiver and Mr. Cavallo re (.2). THREE Conferred with Receiver re (.2) (N/C). FOUR -- Conferred with Receiver and Mr. Cavallo re (.4).	0.60	\$189.00

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07/07/2014	P-A	FOUR: Examine written communications from investors, and prepare responses; Written communications related to Lancelot Investors; Prepare response to Gene Crick; Review communication from Dafne Espinoza; Post Opinion and Order on Receiver's website; Draft update to be published to home page, and dialogue with counsel as to same; FIVE: Review Court's Order and Opinion on the Receiver's Recommendations.	1.80	\$270.00
07/08/2014	C-C	ONE: Revise 6th Status Report.	0.90	\$225.00
07/08/2014	J-E	ONE -- Revisions to Receiver's report.	1.00	\$315.00
07/08/2014	P-A	FOUR: Post update to Receiver's website; FIVE: Telephone conference with investor.	0.40	\$60.00
07/09/2014	C-C	ONE: Revise 6th Status Report (.3); Meet with Ms. Anzalone re: (.3); Telephone call with Mr. Armstrong's office re: interests (.3).	0.90	\$225.00
07/09/2014	P-A	FIVE: Telephonic and written communications with investors in view of Opinion and Order posted to website.	0.40	\$60.00
07/10/2014	C-C	ONE: Review letter re: Galleria investment (.3); E-mails with client, Mr. Etra, and Mr. Gordon re: same (.3); Review (.2).	0.80	\$200.00
07/10/2014	DSN	Five - Work on Receiver's report (.70); conference with Chris Cavallo regarding same (.20); review correspondence from and draft correspondence to Bob Levenson (.10); One - review correspondence relating to and draft correspondence relating to same (.30).	1.30	\$409.50
07/10/2014	P-A	FOUR: Discussions with counsel, Kevin Gordon and Chris Paz; Prepare memo regarding received from FSP investment - Hybrid account.	0.50	\$75.00
07/11/2014	DSN	One - Review correspondence from Kevin Gordon regarding FSP Galleria (.10); Five - review correspondence from and draft correspondence to Bob Levenson (.10).	0.20	\$63.00
07/11/2014	P-A	FOUR: Receipt of check regarding Written communication to Chris Paz; Written communication to Kevin Gordon, Adam Lange; Review communications regarding  Written communications with A. Lange, and	2.70	\$405.00



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		others; Written communications related to EINs for the various entities; Examine numerous updates from Realty Capital Properties regarding Kirby Dallas, San Diego Medical, Lakeside, Miron Office, Lakes of Somerset and other Hybrid investments; Written communications with Kevin Gordon regarding same; Review communication from Berkowitz Pollack, Beus Gilbert, Vanasco Genelly, Kirkland Ellis, Sali Fund Services, and Leavitt Capital; Examine various information and notifications from FSP regarding various accounts; Written communications with Kevin Gordon related to FSP notices; Commence update of mail log.		
07/14/2014	C-C	ONE: Revise 6th Status Report.	0.40	\$100.00
07/14/2014	J-E	ONE -- Conferred with Receiver re and re (.3). Work on draft report (.3).	0.60	\$189.00
07/14/2014	P-A	FOUR: Written communications with Chris Paz; Review recent modifications to Receiver's 6th Report; Written communication from and prepare response to Dafne Espinoza; FIVE: Examine Motion to Approve Consent Judgment of FPCM to Permanent Injunction and Notice of Dismissal filed by SEC; Review Order authorization distribution, and prepare memo regarding same; Prepare Prepare Dialogue with counsel	1.50	\$225.00
07/15/2014	C-C	ONE: Meet with Mr. Etra and client re: (.3); Review e-mails re: (.2).	0.50	\$125.00
07/15/2014	DSN	Five - Conference with counsel relating to report (.2) and fee applications (.2) (N/C).	0.20	\$63.00
07/15/2014	J-E	ONE -- Attention to new check received on Hybrid (.2). Work with Ms. Anzalone and Mr. Cavallo re (.4) Conferred with Receiver re (.4). THREE - Work on fee application (.2); FOUR -- Work on draft report (.4).	1.60	\$504.00
07/15/2014	P-A	FOUR: Examine 1st distribution check related to RCP Hometown Apartments investment; Written communication to Kevin Gordon regarding same;	1.80	\$270.00

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		FIVE: Meeting with Jonathan Etra and Receiver; Telephone conference with James Hopwood at Promise; Prepare memo regarding		
07/16/2014	C-C	ONE: Review Bills (.3)(N/C); Revise 6th Status (.4); Meet with Ms. Anzalone re: (.3).	0.70	\$175.00
07/16/2014	P-A	FOUR: Review all of the June 2014 monthly statements for the various Founding Partners accounts; Prepare transmittal to Dafne Espinoza at Berkowitz Pollack; Written communications with Chris Paz related to FSP check; Review RCP distribution and arrange for bank deposit; Additional updates related to FSP and RCP as it pertains to Hybrid Fund; Written communications with Kevin Gordon; Examine communications from Beus Gilbert, Vanasco Genelly, Citibank and BB&T; Update Mail Log; Written communications with Berkowitz team; FIVE: Written communications with Steve Helland, Jill Smith, David Elliott, Evatt Tamine, and James Brown regarding Order Authorizing Distribution to Investor Group; Written communications with Shana Merman; Prepare memo to counsel regarding	4.80	\$720.00
07/17/2014	C-C	ONE-Review LLC Motion and edits.	1.80	\$450.00
07/17/2014	J-E	ONE -- Work on motion to amend LLC agreement.	1.50	\$472.50
07/17/2014	P-A	FIVE: Written communications with Evatt Tamine; Written and phone conversations with investors.	0.60	\$90.00
07/18/2014	C-C	ONE-Finalize 6th Status Report; Review e-mails re: same; E-mail Mr. Gordon re: same	1.50	\$375.00
07/18/2014	DSN	Five - Draft correspondence to Investor.	0.10	\$31.50
07/18/2014	J-E	ONE -- Work on, finalize receiver's report (1.0). Work on investor inquiry (.2).	1.20	\$378.00
07/18/2014	P-A	FOUR: Respond to Claimant questions; Review	2.10	\$315.00

Review  
key documents from settlement, claims process,  
distribution, etc.; FIVE: Review questions posed  
by Claimant; Prepare memo to Receiver and  
counsel; Written communication with James  
Brown; Assist with Receiver's Sixth Status  
Report; Post Sixth Report to website; Meet with

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Date	Category	Description	Hours	Amount
		Receiver and post additional court filing to website.		
07/20/2014	C-C	ONE: Review Motion for Authorization to Execute LLC Amendment (.4); Review case law (.8); E-mails re: same (.2)	1.40	\$350.00
07/21/2014	C-C	ONE: Revise LLC Motion (.6); Meet with client and Mr. Etra re: same (.4).	1.00	\$250.00
07/21/2014	J-E	ONE -- revisions to motion re amendments to LLC agreement and conferences with Receiver and Mr. Cavallo re same.	1.00	\$315.00
07/22/2014	DSN	One - Review motion filed for Joint Approval of Settlement (.20).	0.20	\$63.00
07/23/2014	J-E	ONE -- Work on LLC motion	0.50	\$157.50
07/23/2014	P-A	FOUR: Examine SFAR for period of June 30, 2014 from Adam Lange with comments; Written communications with Receiver; Written communication with Berkowitz team regarding fee applications; Written request from SCS Financial Services, and prepare response; Review changes to Motion regarding Amendment to FP Designee Limited Liability Agreement; FIVE: Review and reply to investor communications; Review communication from attorney for investor; Discuss with counsel, and telephone conference with investor; Prepare Authorization For Convergent Wealth Advisors; Prepare transmittal to Dave Elliott requesting execution; Prepare memo regarding	2.60	\$390.00
		Written communications with Evatt Tamine.		
07/24/2014	C-C	ONE: Review Motion to Authorize Amendment; E-mail excerpts to CHOW counsel.	0.20	\$50.00
07/24/2014	J-E	ONE - Correspondence with Archdiocese (.2). Conference with Receiver re (.2). Located, reviewed filings re (.8).	1.20	\$378.00
07/24/2014	P-A	FOUR: Telephone conference with Citibank; Obtain wire instructions; FIVE: Telephonic and written communications with Jill Smith from BerComm; Written communications with Steve Helland; Written communications with Evatt Tamine; Review response from Dave Elliott; Meet with Receiver.	1.10	\$165.00
07/25/2014	J-E	ONE -- Work on issues re distribution of interests (.3). Follow up on re archdiocese and stay (.5)	0.80	\$252.00
07/25/2014	P-A	FOUR: Communications with Berkowitz related	4.10	\$615.00

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		to Receiver and Jonathan Etra; Prepare memo regarding investigation related to Creditor information, lawsuits, etc.; Telephone conferences with bank; Prepare international wire transfer authorization letter to Citibank related to Edge Capital's distribution; Meet with Receiver to review distributions per Court Order; Telephone conference with Citibank's wire transfer department; Obtain signing by Receiver of other distribution checks; Prepare transmittals to and written communications to Messrs. Helland, Elliott, James and Forshey; Prepare memo to FP team regarding Written communication to Berkowitz team regarding wire instructions and checks mailed.		
07/28/2014	P-A	THREE: Written communications regarding  FIVE: Meeting with Receiver and Jonathan Etra; Prepare memo regarding investigation related to Creditor information, lawsuits, etc.; Telephone conferences with bank; Prepare international wire transfer authorization letter to Citibank related to Edge Capital's distribution; Meet with Receiver to review distributions per Court Order; Telephone conference with Citibank's wire transfer department; Obtain signing by Receiver of other distribution checks; Prepare transmittals to and written communications to Messrs. Helland, Elliott, James and Forshey; Prepare memo to FP team regarding Written communication to Berkowitz team regarding wire instructions and checks mailed.	1.50	\$225.00
		FIVE: Written communications related to Review confirmation from bank; THREE: Examine various revised LLC Agreements for FP Designee; Review with counsel investor communications.		
07/29/2014	P-A	FOUR: Examine written requests from SunTrust representative and Schwab; Prepare memo to Chris Cavallo; Review list of vendors previously prepared; Written communications with Adam Lange and Rachel Kelly; Perform litigation and records searches in Miami-Dade, Broward, Palm Beach and Martin Counties; Commence preparation of memo FIVE: Review of and post to Receiver's website our Motion for Court Approval on the Amended FP Designee limited liability agreement; Written communication with Squire Patton Boggs.	4.60	\$690.00
07/30/2014	DSN	One - Review correspondence regarding (.10); draft correspondence relating to same (.20).	0.30	\$94.50
07/30/2014	DSN	Five - Review SFAR, analyze same and draft comments regarding same (.40); review documentation pertaining to hybrid investments (1.00).	1.40	\$441.00
07/30/2014	P-A	FOUR: Written communications related to H.I.G. Realty distribution; Written communications with Adam Lange regarding non-investor claims; Ongoing research and searches related to	3.40	\$510.00

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		Written requests from Dudi Razon at Berkowitz; Assist with financial and end of year documents and information required to Hybrid Value taxes; THREE: Telephone conference with Faye Dunne @ Promise.		
07/31/2014	DSN	Five - Work on the SFAR and telephone conference with Adam Lang regarding same (.50).	0.50	\$157.50
07/31/2014	P-A	FOUR: Ongoing review of information required for Hybrid Value tax return; Written communications with Adam Lange and Dudi Razon; Telephone conference regarding SFAR for June 30, 2014; Written communications with Adam Lang and Receiver; THREE: Telephone conferences with Promise HealthCare regarding shareholders lists, questionnaire being transmitting, etc.; Post recent SFAR to website; Written communication with Bob Levenson regarding SFAR; FIVE: THREE: Telephone conference with Faye Dunn; Telephonic and written communications with Chris Cavallo;	2.70	\$405.00
08/01/2014	P-A	THREE: Telephone conferences with Steve Helland; Telephone conferences with Faye Dunn; Written communications with Steve Helland regarding FPD Member Interest Transfers. FIVE: Written communications with Chris Cavallo;	1.10	\$165.00
08/04/2014	C-C	ONE: Call with Mr. Helland re: distribution schedule (.3); Lang call (.3); Review schedules (.3)	0.90	\$225.00
08/04/2014	P-A	THREE: Telephone conferences with Steve Helland; Written communications with Messrs. Helland and Lang related to Schedule B for distributions; FIVE: Meet with Chris Cavallo; Telephone conference with Adam Lang.	1.60	\$240.00
08/05/2014	P-A	THREE: Ongoing communications with Steve Helland; FOUR: Examine Court Orders on SEC's Motion for Final Judgment, Judgment Permanent Injunction; Telephonic communication with investor; Prepare written communication regarding estimated K-1 completion date.	1.70	\$255.00
08/06/2014	DSN	ONE - Review court Order.	0.10	\$31.50
08/06/2014	P-A	THREE: Telephone conference with Steve Helland; FOUR: Written communication with Dustin Grizzle and Dudi Radon; Review and respond to investor query; Review all communications from investors/claimants advising of changes to contact information;	2.50	\$375.00

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		Incorporate changes to our Claim Spreadsheet and address/email lists.		
08/07/2014	DSN	ONE - Review correspondence from Kevin Gordon regarding (.2); review correspondence regarding	0.80	\$252.00
		(.4);		
		FIVE - Review correspondence relating to correspondence regarding same		
		(.2);		
08/07/2014	P-A	THREE: Written communication with Steve Helland regarding distribution list; Written communications with Mr. Helland and Ms. Dunn re: organizational chart; Written communications with Steve Helland regarding percentages v. allowed amounts; FOUR: Written communication with Dudi Razon regarding tax returns, K-1 forms; Continue update of Investor/Claimant spreadsheets and Charts; Examine 3 updates from RCP related to San Diego Medical, Argyle, and Lakes of Somerset; Prepare correspondence to Kevin Gordon; Review request from Dafne Espinoza; Prepare transmittal to Andreea Cioara and Dustin Grizzle of updated contact information; Examine correspondence from attorney and filings related to Bonewitz case; Review update from Kevin Gordon regarding progress with ADT; FIVE: Written communications with 2 investors.	3.80	\$570.00
08/08/2014	P-A	THREE: Numerous written communications with Steve Helland and Faye Dunn related to organization charts, shareholders and distributions; Examine Investor Update from Founding Partners Designee. FOUR: Written communications with Berkowitz tax department.	1.20	\$180.00
08/11/2014	P-A	THREE: Written communications with Faye Dunne; FIVE: Written communications with Convergent Wealth.	0.70	\$105.00
08/12/2014	C-C	FOUR: Review bills for fee application (N/C).	1.50	\$0.00
08/12/2014	DSN	ONE - Review correspondence relating to Hybrid investment Form W9.	0.10	\$31.50
08/12/2014	P-A	THREE: Written communications with Receiver and counsel related to Written communications with Steve Helland; Telephone conference with Steve Helland; FOUR: Written communications with Receiver, J. Etra, and counsel for H.I.G. Realty; Written	2.40	\$360.00

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		communication from investor; Prepare response to investor;		
08/13/2014	C-C	FOUR: Review documents for fee application (.6) (N/C); ONE: Call with investor; E-mail to Helland (.5).	0.50	\$125.00
08/14/2014	C-C	FOUR-Review documents for fee application (N/C)	0.80	\$0.00
08/14/2014	DSN	FIVE - Review correspondence regarding administrative tax related issues (.2).	0.20	\$63.00
08/14/2014	P-A	THREE: Review information from Claimant; Prepare memo to Steve Helland and Faye Dunne; FOUR: Examine Motion by certain investors' attorneys to withdraw; Review Order granting withdrawal of counsel for certain claimants; Written communication with Andreea Cioara and Dustin Grizzle; Examine Order entered related to Bonewitz, et al. litigation; Written communication with Dudi Razon; Telephone conference with Ed Cooper regarding H.I.G. Realty; Review Update related to FSP 50 South Tenth Street Corp. sale of the office Building; Telephone conferences with 2 investors; Prepare communication to Dudi Razon regarding H.I.G. W-9 form; Additional filings by the Settling Plaintiffs in the Bonewitz case; Additional telephone and written communications with Mr. Razon; Prepare transmittal to H.I.G. counsel of completed Form W-9.	3.10	\$465.00
08/15/2014	P-A	THREE: Written communications with Faye Dunne, David Armstrong; FOUR: Written communications from Daniel De Fazio regarding Hybrid tax form; Complete necessary information and prepare response transmitting same; Telephone conference with Berkowitz tax department; Meet with Receiver.	1.00	\$150.00
08/17/2014	C-C	ONE: Review bills in preparation for filing fee application.(N/C)	0.70	\$0.00
08/18/2014	C-C	FOUR: Review bills in preparation for filing Fee Application.(N/C)	0.50	\$0.00
08/18/2014	P-A	FOUR: Review request from Dafne Espinoza; Prepare response regarding account information; FIVE: Review request from investor regarding claim number; Prepare response regarding same.	0.60	\$90.00
08/19/2014	C-C	ONE: Review bills in preparation for Fee Application.(N/C)	0.50	\$0.00
08/19/2014	P-A	FOUR: Written communications with Berkowitz	0.90	\$135.00

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		tax department regarding with Jon Etra; Review request from Investment Manager for Claimant; Prepare memo to Chris Cavallo.	Meet		
08/20/2014	P-A	FOUR: Written communications with Adam Lang and review of request from James Hopwood; Meet with Receiver; Examine Judgment in favor of SEC entered by Court.	Review	0.70	\$105.00
08/21/2014	J-E	FOUR -- Review materials provided by SEC regarding revocation of license (.3). ONE - Correspondence with counsel for Archdiocese (.1).		0.40	\$126.00
08/21/2014	P-A	FOUR: Review communication from Beus Gilbert; Examine reports and updates from FSP regarding sale of 50 South Tenth Street, and FSP Galleria trust; Written communication with Kevin Gordon; Examine confirmation of W-9 from H.I.G.; Telephone conference with Chris Paz regarding distributions to Hybrid Account; Review information from the bank; Prepare update to Receiver regarding to BB&T to discuss recent bank statement; Prepare memo to Dan Newman regarding same; Written communication to Kevin Gordon advising of 3 distributions wired to bank; Written communications to and from Dafne Espinoza; Update mail log with recently received information.	Go	2.90	\$435.00
08/22/2014	DSN	Two - Review court Order (.1).		0.10	\$31.50
08/22/2014	DSN	Five - Review various items pertaining to fee application.(N/C)		1.00	\$0.00
08/22/2014	DSN	Five - Review emails regarding correspondence regarding conference with bank regarding receipt of information.	review telephone	0.20	\$63.00
08/22/2014	P-A	FOUR: Review of court order regarding distributions; Meet with Receiver and counsel and confirm funds to be transmitted to FP Designee; Telephone conferences with Chris Paz; Write checks from Accounts A and B; Telephone conferences with BB&T representatives; Pull together all 9 FP July bank statements and all checks and backup documents; Prepare correspondence to Dafne Espinoza and other Berkowitz team members regarding same;		2.40	\$360.00



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		Reconcile 2 bank accounts.		
08/26/2014	P-A	THREE: Review and respond to written communications related to ownership percentage; Written communication with Steve Helland; FOUR: Numerous written communications with Convergent Wealth representative; Review Prepare memo to Chris Cavallo; Examine additional court filings related to Bonewitz matter; Examine entry by court of Final Judgment, and prepare memo to Receiver regarding same; Review correspondence and forms from Citibank; Examine and respond to investor regarding K-1 information; Update Chart	4.40	\$660.00
		Post SEC judgment to Receiver's website; Numerous written communications with Dustin Grizzle, Dudi Razon.		
08/27/2014	P-A	FOUR: Various communications both written and oral with Sharon Foote and Adam Lange; Review various mail addressed to Receivership entities; Update mail log.	0.70	\$105.00
08/28/2014	DSN	Five - Office conference regarding investor inquiry on Forms K-1, and review correspondence and draft correspondence regarding same.	0.40	\$126.00
08/28/2014	MVW	Review updated bankruptcy court docket in Lancelot Investors Fund case	0.20	\$30.00
08/28/2014	P-A	THREE: Written communications with Adam Lang related to FOUR: Written communications with investor regarding K-1; Telephone conference with investor; Meet with Receiver; Prepare written correspondence to Dustin Grizzle and Berkowitz team.	1.20	\$180.00
09/02/2014	DSN	FIVE - Review correspondence from Scott Buchner and draft correspondence to Scott Bockner (.1).	0.10	\$31.50
09/02/2014	P-A	FOUR: Communications with David Armstrong re: 2nd Amended Limited Liability Agreement; Written communications regarding K-1 form; Telephone conference with Berkowitz' tax department; Meet with Dudi Razon, initial review of FIVE: Examine filing by Investors regarding approval on amendment.	1.90	\$285.00
09/03/2014	P-A	FOUR: Telephone conference with Dudi Razon; Review Bonewitz Judgment entered by Clerk; Meet with Mr. Razon regarding amended tax	0.70	\$105.00

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		returns; Prepare memo to Receiver regarding same.		
09/04/2014	C-C	FOUR: Review e-mails related to FP bills; Telephone call with client; Review FP bills and summaries (N/C).	0.50	\$0.00
09/04/2014	DSN	FIVE - Telephone conference with Berkowitz regarding fee application and billing related issues (N/C).	0.20	\$0.00
09/04/2014	DSN	THREE -Draft and review correspondence regarding meeting on Zurich claim (.2).	0.20	\$63.00
09/04/2014	P-A	FOUR: Examine numerous Schedule K-1 forms issued to the various Receivership entities; Review update re: FSP 50 South Tenth Street, and dividend check to Founding Partners Equity; Prepare correspondence to Kevin Gordon regarding same; Prepare update to Adam Lang regarding deposit; Telephone conference with Chris Paz, and arrange for deposit at Citibank; Preliminary review of bank account statements; Update mail log; Examine communication from The Touchstone Law Firm; Review request from SunTrust relative to Gunlicks/Grosvenor; Examine information request from Schwab; Prepare memo to counsel regarding	2.40	\$360.00
09/05/2014	C-C	FOUR: Call re: fee applications with Mr. Newman; Review fee applications.(N/C)	0.70	\$0.00
09/05/2014	P-A	FOUR: Review update from Realty Capital regarding I35/Loop 288; Prepare correspondence to Kevin Gordon; Written communications with Adam Lang.	0.50	\$75.00
09/05/2014	P-A	FOUR: Meet with counsel regarding Review of Prepare for meeting for Berkowitz team; Examine all current bank account statement; Update bank account chart	1.70	\$255.00
09/07/2014	P-A	FOUR: Review various from Claimant representatives for current and prior K-1s; Prepare written request to Dudi Razon; Prepare responses to 3 representatives regarding same.; Review FP mail receiver.	0.90	\$135.00
09/08/2014	P-A	FOUR: Various communications, both written and verbal with Berkowitz tax department; Written communications responding to various K-1 requests.	0.80	\$120.00

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09/09/2014	P-A	FOUR: Review various correspondence from Berkowitz' tax department; Review authorizations received from investors; Prepare 3 letters to investor's accountants transmitting K-1s; Prepare response to 2 representatives advising that authorization required; Telephone conference with Beus Gilbert; Assist with information for Receiver's application; Written communications with Chris Paz.	2.10	\$315.00
09/10/2014	P-A	FOUR: Obtain  Meet with Dudi Razon from Berkowitz' office; written communication from defendant in Bonewitz case; Prepare draft response to defendant, and memo to Receiver and counsel; Written communications to various investors and representatives transmitting K-1s.	2.50	\$375.00
09/11/2014	C-C	ONE: Telephone conference with Berkowitz and Mr. Etra re:	0.50	\$125.00
09/11/2014	P-A	FOUR: Review written communication regarding website information; Ongoing dialogue with investors, both written and verbal, regarding tax information and K-1 forms; Assist with Remailing of K-1 forms to those investors Written communications regarding same with Dudi Razon.	1.40	\$210.00
09/12/2014	J-E	THREE -- Calls with two Berkowitz professionals re including conferences with Mr. Cavallo.	0.80	\$252.00
09/12/2014	P-A	THREE: Ongoing preparation of  Prepare memo to Receiver and counsel; Written communications with Steve Helland and David Armstrong; FOUR: Review additional written requests for K-1 forms; Prepare transmittal and responses; Examine foreign partner tax forms from Berkowitz, including 8805 forms; Prepare memo to accounting department.	2.20	\$330.00
09/15/2014	C-C	ONE: Review fee applications and related information.(N/C)	0.20	\$0.00
09/15/2014	DSN	FIVE - Review attorney time for fee application (1.0) (N/C); review correspondence regarding tax returns and Forms K-1 (.2).	0.20	\$63.00

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09/15/2014	J-E	THREE -- Calls with Berkowitz and Receiver re	0.30	\$94.50
09/15/2014	P-A	THREE: Written communications with Claimant related to correspondence sent by David Armstrong; FOUR: Written communications with investors; Review mail addressed to Receivership entities, Receiver; Review prior agreements and consents executed by investors.	1.40	\$210.00
09/16/2014	J-E	ONE -- Review filing of Mr. Ramadeo.	0.30	\$94.50
09/16/2014	P-A	FOUR: Written communication to and from investors regarding website; Written communications with Chris Paz regarding deposit to Hybrid account; Review with counsel response to inquiries related to account value, search for language regarding same; Prepare communication to Chris Cavallo.	1.60	\$240.00
09/17/2014	DSN	FIVE - Review and analyze information pertaining to fee applications (N/C).	1.10	\$0.00
09/17/2014	P-A	THREE: Search Westlaw Public Records; Obtain and preview People Map Report; FOUR: Ongoing communications with Chris Paz regarding Hybrid deposit; Review communications from investors.	1.50	\$225.00
09/18/2014	P-A	FOUR: Review communications from investors, and from Dudi Razon; Prepare responses regarding status.	0.40	\$60.00
09/21/2014	J-E	ONE - Correspondence with counsel for Archdiocese.	0.20	\$63.00
09/22/2014	P-A	THREE: Review and telephone conference regarding	1.60	\$240.00
		FOUR: Review Receiver's query regarding and prepare response; Meet with Dudi Razon regarding		
09/23/2014	P-A	THREE: Review registered agent information from Capitol Services pertaining to FPD Holdings, Inc.; Prepare request to corporate department; FOUR: Meet with accounting personnel, assist with Receiver's application; Prepare memo to counsel; Examine Notice filed by the Gunlicks; Telephone conference with Chris Paz; Review FSP Investments update regarding sale of Minnesota property; Examine initial liquidating distribution for Founding Partners Equity account; Prepare correspondence	2.70	\$405.00

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		to Kevin Gordon regarding sale, and distribution; Arrange for deposit of check into Hybrid account; Examine communications from Vanasco Genelly, Beus Gilbert, The Touchstone Law Firm, and Kirkland & Ellis; Update mail log; Examine project update from Realty Capital Partners; Prepare transmittal to Kevin Gordon;		
09/24/2014	C-C	ONE: Telephone conference with counsel for Sun Capital (.4); Discuss the same with Mr. Etra (.2); Review documents related to Receivership position on stay (.3)	0.90	\$225.00
09/24/2014	DSN	FIVE - Draft correspondence and review correspondence regarding and draft correspondence to professionals assisting Receiver (.5).	0.50	\$157.50
09/24/2014	DSN	FIVE - Review K-1 statement from SSR and draft correspondence to Andrea Correa regarding same (.3).	0.30	\$94.50
09/24/2014	J-E	ONE -- Call with Proskauer re Archdiocese, reviewed materials re same	1.00	\$315.00
09/24/2014	P-A	FOUR: Examine Notice of Appeal filed by the Gunicks re: Supplemental Judgment dated 6/15/11; Examine court filings related to supplemental judgment, and discuss with Receiver; Prepare memo to counsel; Written communications with Dafne Espinoza; Commence review of August account statements; Review returned K-1s delivered by Berkowitz' tax department.	1.80	\$270.00
09/25/2014	C-C	ONE: Review bills and fee applications with Ms. Padron (.3) (N/C); Attend conference call regarding Archdiocese stay (.4)	0.40	\$0.00
09/25/2014	J-E	ONE -- Conference call with Archdiocese counsel and Proskauer and follow up re same	0.70	\$220.50
09/25/2014	P-A	THREE: Written communications with Faye Dunn at Promise related to Third Amendment to Reserve Account Agreement; FOUR: Review tax form from SSR for Hybrid account; Review August bank accounts and back up information to support transactions; Examine updates and information regarding recent sale of property in Hybrid investment; Telephonic and written communication with Kevin Gordon; Draft communication to Berkowitz accounting department; Examine transactions in recent bank accounts set up in view of closing; Examine requests to update contact information on several	3.30	\$495.00

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		investors; Update Investor Database; Review requests for K-1 and tax information; Prepare responses and transmit same; FIVE: Review and respond to investor/claimant written requests and queries.		
09/26/2014	P-A	THREE: Written communications with Promise personnel; FOUR: Examine court notice re: appeal package by the Gunlicks; Written communications with Kevin Gordon; Research	1.30	\$195.00
		Finalize		
		correspondence to Dafne Espinoza related to August 2014 account information.		
09/29/2014	P-A	FOUR: Telephone conference with Dan De Fazio at H.I.G. Realty; Written communication with Mr. De Fazio.	0.50	\$75.00
09/30/2014	C-C	ONE: Review Ramdeo filing (.2); FOUR: Review bills and draft e-mail to client re: same (.4)(N/C)	0.20	\$50.00
09/30/2014	J-E	ONE - Review of draft submission re Ramadeo and conferred with Receiver re same.	0.50	\$157.50
09/30/2014	P-A	FOUR: Written communications from Investor Services related to access to portal; Review communication with Receiver; Examine correspondence from Berkowitz Pollack; Review information from Kirkland & Ellis; Telephone conferences with Lillian Wong at H.I.G.	0.90	\$135.00
10/01/2014	C-C	Prepare application to SEC; Meet with client re: fee application; Review bill for application fee.(N/C).	2.00	\$0.00
10/01/2014	DSN	FIVE - Work on various administrative issues in connection (1.0) (N/C); conference with Bob Levenson (.2); draft correspondence to Bob Levenson (.1); review correspondence from Adam Lang (.1).	0.40	\$126.00
10/01/2014	G-F	ONE: Review invoice from Capitol Services regarding registered agent services in Delaware to FPD Holdings, Inc.(.1); Coordinate payment of same (.1).	0.20	\$30.00
10/01/2014	J-E	FOUR -- Reviewed, revised draft fee applications.(N/C).	0.50	\$0.00
10/01/2014	P-A	THREE: Review information from Capitol Services regarding Delaware corporation; Prepare written request to Yvonne Calvert re: FPD Holdings, Inc.; Review response, prepare check for registered agent fees; FOUR: Written communications related to surplus capital assets;	1.80	\$270.00

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		Draft response to Senior Manager of Investor Services at H.I.G. Capital; Prepare memo to Receiver and counsel regarding same.		
10/02/2014	J-E	ONE - Calls and correspondence with Receiver and Proskauer re Ramdeo.	0.30	\$94.50
10/02/2014	P-A	THREE: Written communications with Promise Healthcare; FOUR: Assist counsel with Receiver's Report; Review of distributions related to Hybrid Fund; Review communications from Claimants; Prepare responses to Claimants; Update Claimant Spreadsheet with new contact information.	2.40	\$360.00
10/03/2014	J-E	ONE -- Conference call with Proskauer, Receiver, and Mr. Cavallo re draft letter re Ramdeo (.8). Worked on revision to draft letter and forwarded same internally (.8)	1.60	\$504.00
10/03/2014	P-A	THREE: Examine transmittal regarding FPD Holdings; Discuss same with corporate department; FOUR: Written communications with Convergent Wealth; Written communications with investor regarding authority related to tax form; Prepare transmittal to investor regarding K-1 form requested; Meet with Receiver; Prepare response to Investor Services, Lillian Wong, related to access to Hybrid investment documents.	3.90	\$585.00
10/06/2014	DSN	FIVE - Review various correspondence relating to Hybrid Value Fund and conference with Trish Anzalone relating to same and review documents relating to same (.4).	0.40	\$126.00
10/06/2014	P-A	FOUR: Written communication from investor; Prepare memo to counsel; Review request for information and update on contact information; Update Investor Database; Written communication with Berkowitz team; Telephone conference with investors's accountant; Prepare memo to Receiver and discuss sale of interest to CVP, 1099, and K-1 from Founding Partners; Prepare written request to Andreea Cioara regarding same; Various written communications to and from Investor Services at H.I.G. Realty; Gain access to Realty Fund Database; Review financial statements and information related to activities in Hybrid Fund; Prepare correspondence to Dafne Espinoza and Berkowitz team explaining information obtained from database; Prepare update to Kevin Gordon regarding	3.10	\$465.00

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		Hybrid Value investment sales; Telephone conference with Kevin Gordon.		
10/07/2014	P-A	FOUR: Additional communications, both written and oral, with Investor Services regarding H.I.G. database; Review with Receiver deposits made.	0.50	\$75.00
10/10/2014	DSN	FIVE - Review correspondence between Trish and Andrea Correa regarding (.5).	0.50	\$157.50
10/10/2014	P-A	FOUR: Telephone conference with investor's accountant; Written communications with Andreea Cioara; Written request from Dafne Espinoza.	0.70	\$105.00
10/13/2014	DSN	FIVE - Telephone conference with Berkowitz regarding (.2).	0.20	\$63.00
10/13/2014	J-E	FOUR -- Attention to SEC questions re Berkowitz bills and call with Berkowitz re same (.4) (N/C). ONE -- Work on (2). ONE -- Attention to FPD correspondence directed at Archdiocese (.2).	0.40	\$126.00
10/13/2014	MVW	ONE: Review in Lancelot Investors Fund case	0.20	\$30.00
10/13/2014	P-A	THREE: Meet with counsel regarding  FOUR: Written communications with Andreea Cioara; Review written communications regarding 1099-B from investor's accountant; Telephone conference with Dudi Razon at Berkowitz; Prepare response regarding Review of	1.90	\$285.00
10/14/2014	J-E	ONE -- Conferences with Receiver re s	0.30	\$94.50
10/14/2014	P-A	FOUR: Meet with attorneys re:	4.80	\$720.00
10/15/2014	P-A	FOUR: Continue working on Receiver's applications; Commence preparation of Summaries for the 2 applications beings filed, including breakdown of all parties involved; Written communications with Adam Lange; Written communications with Receiver's counsel. (N/C)	4.10	\$0.00
10/16/2014	P-A	FOUR: Continued work on Receiver's application; Telephone conferences and written communications with various retained professionals; Various modifications to Receiver's applications.(N/C)	3.10	\$0.00



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10/17/2014	A-M	FOUR: Discuss project, and receipt and review of documents in order to prepare for redaction's.(N/C)	0.30	\$0.00
10/17/2014	P-A	FOUR: Review and respond to representative inquiry regarding update/status; Work on Receiver's applications; Telephone and written communications with various counsel for the Receiver.(N/C)	1.90	\$0.00
10/20/2014	A-M	FOUR: Begin redacting itemized professional charges for attorney review. (N/C)	0.60	\$0.00
10/20/2014	P-A	FOUR: Written communications with Michael Ryan; Prepare update to counsel regarding	1.40	\$210.00
		Prepare transmittal to Scott Bouchner of Receiver's comments.		
10/21/2014	DSN	FIVE - Review correspondence from Bob Levenson and draft correspondence to Bob Levenson (.2 -no charge).	0.20	\$0.00
10/21/2014	P-A	FOUR: Telephone conferences with Dafne Espinoza; Written communications with Adam Lang; Review comments from Berkowitz' office.	0.60	\$90.00
10/22/2014	P-A	FOUR: Assist with	2.30	\$345.00
		Research recent order (entered in another case) regarding disgorgement; Written communication with Adam Lange; Review various communications related to Hybrid/Realty Fund Investor Portal; Review		
		and obtain backup for deposits; Telephone conferences with C. Paz; Prepare correspondence to Dafne Espinoza transmitting all documents.		
10/23/2014	DSN	FIVE - Draft correspondence and review correspondence from Bob Levenson.	0.10	\$31.50
10/23/2014	P-A	FOUR: Written communications related to Louisiana court action; Review Receiver's request to Berkowitz; Review response from Chris Paz; Examine 2 notices from IRS, one for Stable Value and the other from Hybrid Value; Prepare request to Berkowitz' tax department; Review response from Andrecia Cioara; Review information from Vanasco Genelly; Update mail log.	1.20	\$180.00
10/24/2014	C-C	FOUR: Review fee applications (.2) (N/C); Revise sixth status report.	0.50	\$125.00
10/24/2014	J-E	Four - Conferred with Mr. Newman and Mr.	0.40	\$0.00

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Date	Party	Description	Hours	Amount
		Cavallo re last Receiver's report and draft fee applications.(N/C)		
10/24/2014	P-A	FOUR: Assist counsel with Receiver reports.	0.90	\$135.00
10/25/2014	C-C	FOUR- Prepare	2.00	\$500.00
10/27/2014	A-M	FOUR-Begin redacting various statement of accounts to be produced.(N/C)	2.50	\$0.00
10/27/2014	C-C	FOUR- Prepare fee applications for filing.(N/C).	1.00	\$0.00
10/27/2014	DSN	FIVE - Review various administrative items in connection with further reports and other related issues (.7); review correspondence from Scott Bochner and draft correspondence to Scott Bochner (.2); telephone conference with Scott Bochner regarding (.3); review various items in connection with meeting with Bob Levenson (.7) (N/C).	1.20	\$378.00
10/27/2014	J-E	FOUR -- Work on draft fee applications and answer questions posed by Receiver. (N/C)	1.40	\$0.00
10/27/2014	P-A	FOUR: Ongoing assistance to Receiver and counsel regarding Examine statement from bank; Review mail directed to receivership entity; Review request from Receiver; Prepare memo Review information and communication from Adam Lang; Telephone conference with S. Bouchner.	1.80	\$270.00
10/28/2014	A-M	FOUR-Review and redact various statement of accounts. (N/C)	6.00	\$0.00
10/28/2014	DSN	FIVE - Review correspondence from Bob Levenson and draft correspondence to Bob Levenson regarding meeting (.1).	0.10	\$31.50
10/28/2014	J-E	FOUR -- Conferred with Receiver and Mr. Cavallo re (N/C)	0.50	\$0.00
10/28/2014	P-A	THREE: Assist with written communication to Jim Hopwood including bank details for Stable Value account; FOUR: Meet with counsel for the Receiver regarding	1.20	\$180.00
10/29/2014	A-M	FOUR: Finalize review and redact of various statement of accounts.(N/C)	5.00	\$0.00
10/29/2014	C-C	FOUR: Prepare fee applications for final review and filing. (N/C)	3.40	\$0.00
10/29/2014	DSN	FIVE - Meet with Bob Levenson regarding invoices and motions (no charge).	1.00	\$0.00

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10/29/2014	J-E	FOUR- Work on fee applications.(N/C)	0.80	\$0.00
10/29/2014	P-A	FOUR: Review with Receiver Claims Motion and Responses to Objections; Assist Jonathan Etra with issues related to Litigation.	1.20	\$180.00
10/30/2014	A-M	FOUR: Review and redact additional project descriptions detailed time records.(N/C)	2.50	\$0.00
10/30/2014	C-C	FOUR: Prepare fee applications and exhibits for filing.(N/C)	3.00	\$0.00
10/30/2014	DSN	FOUR:- Work on various legal issues and research related to fee applications (N/C)	1.00	\$0.00
10/30/2014	J-E	FOUR -- Work on fee applications and conferred with Receiver and Mr. Cavallo re same. (N/C)	1.00	\$0.00
10/30/2014	P-A	FOUR: Ongoing revisions, updates, pulling documents, discussions as to holdbacks, etc. in preparation for filing applications in the SEC and Sun Litigations.(N/C)	3.20	\$0.00
10/31/2014	C-C	FOUR: Finalize and file fee applications (N/C).	1.50	\$0.00
10/31/2014	DSN	FOUR - Numerous conferences and meetings relating to filing of Fee Applications and attachments (2.0) (no charge).	2.00	\$0.00
10/31/2014	J-E	FOUR -- Revise, finalize fee applications for filing, including conferences with Receiver, Mr. Cavallo, and Ms. Anzalone.(N/C).	1.50	\$0.00
10/31/2014	P-A	FOUR: Review Reconcile accounts at Citibank for Founding Partners Capital Management, Hybrid Value, Stable Value and Stable Value II, including making note of interest, deposits and all transactions; Update bank chart ; Examine Order overruling Objection as untimely.	3.90	\$585.00
11/03/2014	DSN	FIVE - Draft correspondence relating to posting of various filings (.1).	0.10	\$31.50
11/03/2014	P-A	THREE: Assist with deposits at City National Bank for new FP Designee account; FOUR: Review remaining bank account statements ; Reconcile accounts at Citibank and BB&T for Founding Partners Capital Mgt., including Gunlicks account, and FPCM FP Designee Closing Funds, including interest, deposits and all transactions; Telephone conference with Chris Paz; Prepare checks to FP Designee from Discuss with Receiver BerComm; Prepare memo to counsel regarding ; Update	3.50	\$525.00

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			, and prepare memo to Receiver and counsel.		
11/04/2014	P-A	FOUR:	Post recent court filings to Receiver's website, and prepare memo to Receiver.	0.70	\$105.00
11/05/2014	C-C	ONE:	Call with Hope Bliehl re: ; Review FP questionnaire.	0.20	\$50.00
11/05/2014	J-E	THREE --	Conferred with Receiver regarding (3). Worked on Receiver's and correspondence with counsel re same (4).	0.70	\$220.50
11/05/2014	P-A	THREE:	Prepare memo regarding Review with counsel; Prepare written communication to Hope Levy.	1.10	\$165.00
11/06/2014	P-A	THREE:	Complete filling out Questionnaire regarding Transfer of Interest, and prepare memo to Receiver and counsel; FOUR: Prepare new documents for City National Bank account; Prepare memo	1.50	\$225.00
11/07/2014	P-A	THREE:	Meet with Receiver's counsel; Written communication to Jill Smith at Bermuda Commercial Bank.	0.50	\$75.00
11/10/2014	C-C	ONE:	Attend Archdiocese conference call.	0.30	\$75.00
11/10/2014	GEC	THREE-	Review	0.50	\$157.50
11/10/2014	J-E	ONE --	Review materials in preparation for call with Archdiocese (.5). Call with Archdiocese (.3).	0.80	\$252.00
11/11/2014	C-C	ONE-	Review e-mails re: fee applications; Review FP Designee questionnaire.	0.30	\$75.00
11/13/2014	GEC	THREE-	Review	1.30	\$409.50
11/13/2014	P-A	THREE:	Written communications with Hope Levy regarding ; FOUR: Review Order dismissing appeal filed by Gunlicks; Written communication from Texas counsel related to	0.60	\$90.00
11/16/2014	C-C	ONE-	Emails related to questionnaire.	0.30	\$75.00
11/17/2014	C-C	THREE-	Work on questionnaire with Ms. Anzalone; Meet with Mr. Newman re: same..	1.80	\$450.00
11/17/2014	P-A	THREE:	Written communications regarding Written communications with and gain access to Founding Partners Portal; Examine	5.70	\$855.00

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		documents available on the Investment Cafe'; Prepare memo to Receiver; Meet and work with Chris Cavallo to complete questionnaire; Telephone conference with David Armstrong; FOUR: Review queries from investor; Draft response and meet with Receiver; Prepare response to investor; Review bank account statements for the month of October; Prepare transmittal to Dafne Espinoza with back-up; Written communications from Capital Road; Examine mail from Kirkland & Ellis, BB&T,, Vanasco Genelly, and Citibank; Update Mail Log; Gain access to Realty Fund portal regarding Hybrid Value Fund; Review 4 updates published to the Investor Portal; Prepare written communication to Kevin Gordon regarding same.		
11/18/2014	P-A	FOUR: Review and respond to written communications from Dudi Razon at Berkowitz' tax department; Prepare memo to Receiver; Telephone conference with investor.	0.50	\$75.00
11/19/2014	DSN	FIVE - Draft correspondence relating to investor (.1); telephone conference with FP investor and draft correspondence relating to same (.3).	0.40	\$126.00
11/19/2014	P-A	FOUR: Written and telephone conversations with Dudi Razon; Telephone conference with Syed Shah from KPMG; Telephone conference with Howard Sullivan from CVP; Meet with Receiver.	0.70	\$105.00
11/21/2014	P-A	FOUR: Written communications with Berkowitz team; Review correspondence from Mercy Almeida; Examine H.I.G. Realty updates from the Receiver.	0.80	\$120.00
11/24/2014	C-C	ONE: Prepare for Seventh fee application. (No Charge)	0.50	\$0.00
11/24/2014	P-A	FOUR: Examine letter from Adam Lang, SFR for period ending September 30, 2014; Prepare memo to Receiver; Review Jill Smith issue; Prepare memo to Chris Cavallo; Examine Court Order on the Receiver's Applications; Review correspondence from investor regarding change in Fund series; Prepare memo to Receiver and counsel.	1.30	\$195.00
11/25/2014	DSN	FIVE - Review SFAR report from Berkowitz (.4); telephone conference with Adam Lang regarding (.2).	0.60	\$189.00
11/25/2014	J-E	ONE - Conference call with Proskauer and Mr. Cavallo re latest developments.	0.50	\$157.50

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11/25/2014	P-A	THREE: Review ; FOUR: Review response from Jill Smith; Draft written reply to Jill Smith at Bermuda Commercial Bank; Meet with C. Cavallo; Review SFAR with Receiver; Written and telephone communications with A. Lang; Transmit Motion and Order regarding Investor Group.	1.70	\$255.00
11/26/2014	DSN	FIVE - Review correspondence from investor and draft correspondence to investor regarding Stable Value and Hybrid (.2).	0.20	\$63.00
12/01/2014	P-A	FOUR: Review October bank statements for the 9 accounts; Reconcile books and update information in bank registers; Telephone conference with Chris Paz; Update chart depicting bank balances; Prepare memo to Receiver.	1.20	\$180.00
12/02/2014	C-C	THREE-Discuss with Ms. Anzalone.	0.30	\$75.00
12/02/2014	P-A	FOUR: Written communication with Chris Paz; Review updated regarding Hometown Apartments; Written communication to Kevin Gordon; Review response from and telephone conference with Jill Smith from Bermuda Commercial Bank.	1.10	\$165.00
12/03/2014	P-A	FOUR: Meet with counsel; Written communications with Jill Smith, including reply to conversation transmitting authorization by bank.	0.60	\$90.00
12/05/2014	P-A	FOUR: Written communication from investor; Review CD containing 2013 tax returns; Prepare response transmitting requested K1 forms; Telephone conference with Adam Lange; Telephone conference with Adam Lange and Scott Bouchner; Prepare checks pursuant to recent court order; Written communications to retained professional regarding	3.50	\$525.00
12/08/2014	C-C	ONE-Prepare for and attend call with Ms. Clarke and Ms. Gold re: Archdiocese; Review Archdiocese motion.	0.70	\$175.00
12/08/2014	P-A	THREE: Review update from investor; Prepare memo to Promise Healthcare; Written communications to/from Steve Helland; Access Investor Cafe' and review recent documents; Telephone conferences with Faye Dunn and Steve Helland; Prepare update to Receiver; FOUR: Meet with Receiver; Meet with M. Padron; Finalize letters to retained professionals;	4.20	\$630.00

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Date	Category	Description	Hours	Amount
		Telephone conferences regarding Review updated contact information from investor; Prepare memo to Adam Lang.		
12/09/2014	P-A	THREE: Written and telephonic communications with Jill Smith; Meet with Jonathan Etra; Written communication with Evatt Tamine; FOUR: Preliminary review of bank statements; Examine pending issues related to investors.	2.60	\$390.00
12/10/2014	C-C	THREE-Review settlement; Review	0.50	\$125.00
12/10/2014	P-A	FOUR: Written communications with A. Lang; Review SFAR with Receiver; Further discussion as to ; Review correspondence ; Review mail directed to receivership entities; Update mail log.	2.20	\$330.00
12/11/2014	P-A	THREE: Written communications from Steve Helland; Discuss with C. Cavallo; FOUR: Modifications to Communications with Receiver, counsel.	1.00	\$150.00
12/12/2014	P-A	THREE: Telephonic and written communications re:	0.30	\$45.00
12/15/2014	DSN	ONE - Review documents relating to (.2).	0.20	\$63.00
12/15/2014	P-A	FOUR: Post Standardized Fund Accounting Report to Receiver's website; Examine communication from Vanasco Genelly; Update Mail Log.	0.70	\$105.00
12/16/2014	P-A	FOUR: Review correspondence and documentation related to Prepare memo to counsel regarding same; Examine Annual Franchise Tax Notice and written communication from Capitol Corporate Services related to FPD Holdings, Inc.; Meet with BB&T bank representative.	1.10	\$165.00
12/17/2014	P-A	THREE: Telephone conference from Evatt Tamine; Meet with C. Cavallo.	0.30	\$45.00
12/18/2014	DSN	FIVE - Review correspondence from Scott Bochner regarding and telephone conference with Scott Bochner and Ed Cooper (.5).	0.50	\$157.50
12/19/2014	DSN	FIVE - Review correspondence from Berkowitz Pollack regarding (.3).	0.30	\$94.50
12/22/2014	DSN	FIVE - Telephone conference with Kevin Gordon	0.30	\$94.50

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		regarding materials to report and analysis for upcoming report (.3).		
12/26/2014	C-C	ONE- Prepare revisions to motion.	0.50	\$125.00
12/29/2014	C-C	ONE-Review redline to Archdiocese motion.	0.30	\$75.00
12/30/2014	DSN	FIVE - Review correspondence regarding bank statements for quarterly reconciliations (.2).	0.20	\$63.00
12/30/2014	P-A	FOUR: Meet with BB&T representative to obtain missing statement from November; Review November statements from Citibank; Telephone conferences with Chris Paz; Review transmittal from C. Paz regarding wire transfer; Meet with Receiver regarding Prepare correspondence to Dafne Espinoza and Sharon Foote regarding November transactions, including payments to Investor Group; Prepare correspondence to Adam Lange regarding payments per court order.	2.70	\$405.00
01/02/2015	DSN	FIVE - Draft correspondence to Kevin Gordon regarding and review correspondence relating to same (.2).	0.20	\$63.00
01/05/2015	P-A	FOUR: Review correspondence and check representing payment for director fees; Telephone conference with Chris Paz; Arrange for deposit at Citibank; Meet with Receiver; Review mail addressed to Receivership entities.	0.70	\$105.00
01/06/2015	P-A	FOUR: Review written communications regarding W-9 form; Telephone conferences with Melissa Armstrong.	0.30	\$45.00
01/07/2015	P-A	FOUR: Review update from Realty Capital Partners regarding Hybrid investment; Prepare memo to Kevin Gordon regarding same; Written communication from Berkowitz Pollack.	0.50	\$75.00
01/12/2015	DSN	FIVE - Conference regarding (.3) (no charge); review bank account information and other financial information regarding receivership (.3).	0.30	\$94.50
01/12/2015	P-A	FOUR: Written communications with Berkowitz Pollack; Examine correspondence from the Florida Department of State regarding FPCM annual report; Prepare memo to G. Fasco; Review additional communications related to corporate filings.	0.60	\$90.00
01/13/2015	G-F	Review and respond to email correspondence regarding Florida annual report filings for receivership entities.	0.10	\$15.00



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01/13/2015	P-A	FOUR: Continued communications related to corporate filings; Written communication with Berkowitz Pollack.	0.40	\$60.00
01/14/2015	C-C	ONE-Prepare for and attend call with Archdiocese	0.50	\$125.00
01/14/2015	J-E	One - Call with counsel for Archdiocese re comments to its draft unopposed motion, and reviewed relevant papers in advance	1.50	\$472.50
01/14/2015	P-A	FOUR: Telephone conference with offshore investor; Written communication from Mercy Almeida; Prepare memo regarding investor.	0.60	\$90.00
01/15/2015	DSN	FIVE - Review correspondence from Gisela Fasco and draft correspondence to Gisela Fasco regarding administrative matters (.2); draft correspondence to and review correspondence from Berkowitz firm relating to accounting related issues and SFAR (.2).	0.40	\$126.00
01/15/2015	G-F	FIVE-Follow-up with Receiver regarding	0.10	\$15.00
01/15/2015	P-A	FOUR: Written communications with Scott Bouchner and Adam Lange; Examine information required for SFAR; Review December statements and back up documentation; Prepare correspondence to Carley Astigarraga transmitting same.	1.20	\$180.00
01/16/2015	C-C	FIVE-Review materials in preparation for fee application. (N/C)	0.50	\$0.00
01/16/2015	G-F	FIVE-File 2015 Annual Reports for all receivership entities; Review file in connection with Delaware annual report filing requirements.	1.00	\$150.00
01/19/2015	G-F	FIVE-Coordinate issuance of checks payable to Florida Department of State for annual report filings; Attend to submission of same to Department of State for processing.	0.30	\$45.00
01/19/2015	P-A	FOUR: Review 2015 payment vouchers for FPCM, Hybrid and Stable-Value, and Stable Value II; Prepare payment for annual reports; Meet with Receiver; Review filings related to Gunlicks appeal.	0.90	\$135.00
01/20/2015	DSN	FIVE - Review bank statements for accounts (.3).	0.30	\$94.50
01/20/2015	DSN	ONE - Review correspondence from Kevin Gordon and telephone conference with Kevin Gordon regarding status of investments (.5).	0.50	\$157.50
01/21/2015	DSN	FIVE - Correspondence and conferences relating to (.3).	0.30	\$94.50

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01/21/2015	G-F	THREE-Review franchise tax notice for FPD Holdings, Inc.; Discuss same with Trish Anzalone.	0.10	\$15.00
01/21/2015	P-A	FIVE: Review Notice regarding annual franchise taxes due for FPD Holdings; Telephone conference with and transmittal of same to Yvonne Calvert; FOUR: Review communication from Ironshore Specialty Insurance, Update from BB&T, correspondence from Delaware Division of Corporations, Citibank statements, and Notice from the IRS re: Stable Value; Examine correspondence from Figari & Davenport; Update Mail Log; Examine correspondence from investor advising of updated advisor information; Telephone conference from man who invested with Gunlicks; Prepare memo regarding same; Review January 2015 update from H.I.G.; Prepare update to Receiver regarding distribution to the Hybrid account; Telephone conference with Chris Paz; Prepare update to Kevin Gordon; Obtain information from Capital Road regarding work performed for Receiver; Prepare memo to Chris Cavallo regarding same; Review correspondence from Adam Lang, SFAR for period ending 12/31/14; Prepare memo to Receiver regarding footnote.	4.30	\$645.00
01/22/2015	DSN	FIVE - Review correspondence regarding SFAR from Adam Lang and draft correspondence relating to same (.2).	0.20	\$63.00
01/22/2015	P-A	FOUR: Review wire confirmation from Citibank re: ; Prepare update regarding same; Written communication to Adam Lange re: SFAR; Telephonic meeting with Mr. Lange and Carly Astigarraga; Prepare memo to Receiver regarding same; Draft transmittal to Bob Levenson; Prepare memo to Berkowitz regarding ; Post SFAR to Receiver's website.	1.90	\$285.00
01/27/2015	DSN	THREE - Prepare correspondence and draft documents in connection with and communications with David Armstrong regarding same (1.2); review correspondence from David Armstrong including amendments and documents and proposed resolution (.4); draft proposed revisions to resolution (.3); attend nominating committee meeting (.6).	2.50	\$787.50
01/27/2015	P-A	FOUR: Written communications with Kevin	0.30	\$45.00

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		Gordon; Discussion with counsel.		
01/28/2015	P-A	THREE: Written communications regarding ; FOUR: Written and telephonic communications with Kevin Gordon.	0.50	\$75.00
01/29/2015	P-A	FOUR: Meet with G. Fasco regarding Meet with C. Cavallo regarding	0.40	\$60.00
01/30/2015	DSN	FIVE - Review correspondence from Founding Partners' investor (.1); draft correspondence to Founding Partners' investor (.1).	0.20	\$63.00
01/30/2015	P-A	FOUR: Review November and December 2014 statements and supporting documents; Update all books, reconcile all accounts, including interest, etc.; Update chart of ; Meet with Receiver regarding ; Telephone conference with Chris Paz; Prepare memo to Receiver and counsel regarding	2.90	\$435.00
01/31/2015	DSN	FIVE - Draft correspondence regarding (.1).	0.10	\$31.50
<b>TOTAL PROFESSIONAL CHARGES .....</b>				<b><u>\$112,594.00</u></b>

**TIMEKEEPER SUMMARY**

GEC	Gene E. Crick	1.80	hrs @	\$315.00	per hour	\$567.00
DSN	Daniel S. Newman, PA	45.40	hrs @	\$315.00	per hour	\$14,332.50
J-E	Jonathan Etra	82.30	hrs @	\$315.00	per hour	\$25,924.50
C-C	Christopher Cavallo	103.30	hrs @	\$250.00	per hour	\$25,825.00
P-A	Patricia Anzalone	303.20	hrs @	\$150.00	per hour	\$45,480.00
MVW	Melissa Vander Weide	1.20	hrs @	\$150.00	per hour	\$180.00
G-F	Gisela Fasco	1.90	hrs @	\$150.00	per hour	\$285.00
<b>TIMEKEEPER TOTAL .....</b>						<b><u>\$112,594.00</u></b>

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**ITEMIZED EXPENSES**

04/01/2014	Other Costs - VENDOR: Daniel Newman Date worked 2/21/2014-Lunch with Richard Siegel of HIG Capital	\$132.78
04/08/2014	FedEx Tracking # 798485651094 Hope Levy-Biehl Hooper Lundy & Bookman, P.A. 1875 Century Park East LOS ANGELES CA 90067	\$17.02
04/24/2014	Conference Call Service - VENDOR: InterCall Inv.#1742489461	\$2.00
05/02/2014	Conference Call Service - VENDOR: InterCall Inv.#1742513985	\$1,018.64
06/06/2014	FedEx Tracking # 770227381330 Robert K. Levenson, Esq. Securities and Exchange Commis 801 Brickell Avenue MIAMI FL 33131	\$9.13
09/17/2014	Other Costs - VENDOR: First Bankcard - E. Parker - Newtek Tech Svcs renewal- 9/17/14 to 9/17/15	\$203.40
09/22/2014	Conference Call Service - VENDOR: InterCall Invoice #1742663432	\$2.84
09/24/2014	Conference Call Service - VENDOR: InterCall Invoice #1742663432	\$3.82
11/25/2014	Conference Call Service - VENDOR: InterCall Invoice #1742722679	\$2.05
12/22/2014	Conference Call Service - VENDOR: InterCall Inv.#1742774046	\$3.45
	Parking	\$6.00
	Long Distance Telephone	\$20.30
	Postage	\$0.96
	Online Research	\$744.70
	Photocopies	\$159.80
	<b>Total Expenses .....</b>	<b><u>\$2,326.89</u></b>

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04/01/2014	DSN	Three - Telephone conferences with Matt Hurlock and Jay Shiland and prepare for same (.80); telephone conference with Scott Bouchner regarding various issues (.30); One - Review correspondence from investors and review correspondence relating to request for information (.20).	1.30	\$409.50
04/01/2014	NSG	ONE--Attention to Amendment No. 1 to credit agreement, including review of corporate approvals and entity formation documents, incoming closing deliveries; review correspondence re: St. Alexius transaction.	1.30	\$409.50
04/02/2014	DSN	Three - Review correspondence from Hope Levy regarding (.30); One - review correspondence from Adam Lang (.10).	0.40	\$126.00
04/03/2014	DSN	Three - Telephone conferences with Peter Baronoff regarding various issues (.30).	0.30	\$94.50
04/03/2014	NSG	ONE--Attention to Amendment No. 1 to credit agreement, including forwarding comments to amendment to credit agreement.	1.00	\$315.00
04/04/2014	DSN	Three - Draft correspondence to Jim Hopwood regarding Board summary information (.20); telephone conferences with Peter Baronoff regarding governance related issues (.20).	0.40	\$126.00
04/04/2014	J-E	ONE -- Address investor inquiry.	0.30	\$94.50
04/04/2014	NSG	ONE--Attention to Amendment No. 1; begin drafting opinion letter.	1.20	\$378.00
04/07/2014	DSN	Three - Review correspondence relating to restorer (.70); review correspondence relating to conference call (.10).	0.80	\$252.00
04/07/2014	P-A	FOUR: Telephone conference and written communication with Nina Gordon's assistant; Written communication to Gisela Fasco and Receiver regarding	0.40	\$60.00
04/08/2014	DSN	Three - telephone conference relating to corporate governance (.40); review correspondence from Hope Levy regarding (.30); review correspondence relating to CHOW (.30); telephone conference with Scott Bouchner, Steve and Whitney regarding (.60); draft correspondence to Board in connection with Board conference (.20); review correspondence to be distributed to Board (.20);	2.20	\$693.00

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		draft correspondence to Hope Levy regarding and review correspondence regarding same (.20).		
04/08/2014	NSG	ONE--Attention to closing of Amendment No. 1, including completion of opinion letter; review corporate approvals; correspondence to and from lender's counsel, borrowers' counsel, and borrowers re: same.	3.90	\$1,228.50
04/09/2014	DSN	Three - Attend Board meeting (1.00); prepare for Board meeting (.30); meet with Peter Baronoff, Jim Hopwood, David Armstrong and Stan Grabish regarding (.60); telephone conference regarding restorer (.70); meet with Peter Baronoff, David Armstrong and Jim Hopwood regarding governance related issues (1.50); review correspondence from counsel for MidCap (.20).	4.30	\$1,354.50
04/09/2014	NSG	ONE--Attention to Amendment No. 1 and closing; review local counsel opinion issues; multiple emails to and from and telephone conferences with lender's counsel, borrowers' counsel and borrowers re: same.	3.10	\$976.50
04/10/2014	DSN	Three - draft correspondence to and telephone conference with Ian Stokoe (.30); review correspondence from and draft correspondence to Matt Hurlock (.30); One - review correspondence from Trish Anzalone regarding (.10).	0.70	\$220.50
04/10/2014	NSG	ONE--Attention to Amendment No. 1 closing matters, including review of revised amendment; follow up regarding local counsel opinions and closing deliveries; revise and complete draft of B&C opinion letter and certificate to counsel and circulate to lender's counsel for review; multiple emails to and from and telephone conferences with lender's counsel, borrowers' counsel and borrowers re: same.	5.30	\$1,669.50
04/11/2014	DSN	Three - Conferences relating to	1.00	\$315.00
04/11/2014	NSG	ONE--Attention to closing of Amendment No. 1 and release of opinion letter	1.60	\$504.00
04/11/2014	P-A	FOUR: Examine money market materials provided by Citibank for the new accounts; Prepare checks to the Receiver's counsel, accountants and Arnall Golden; Prepare transmittal to Scott Bouchner; Update new accounts, and reconcile with Account Statements.	2.80	\$420.00

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04/14/2014	NSG	ONE--Update and release legal opinion; correspondence to S. Sterling re: same.	0.90	\$283.50
04/15/2014	DSN	Three - Draft correspondence and review correspondence relating to (.30); telephone conferences relating to Founding Partners business related issues (.50).	0.80	\$252.00
04/15/2014	P-A	FOUR: Review statement for the FP group; Meet with Receiver regarding Prepare memo to Nina Gordon regarding same.	0.40	\$60.00
04/16/2014	DSN	Three - Telephone conference regarding (.50); telephone conference with Peter Baronoff regarding restorer transaction (.20).	0.70	\$220.50
04/16/2014	P-A	FIVE: Written communications with Adam Lang and Dafne Espinoza regarding closing proceeds; Prepare memo to Receiver and counsel: Prepare check for payment of registered agent services, memo to Receiver.	0.80	\$120.00
04/17/2014	DSN	Three - telephone conferences regarding restore bid and review materials relating to same (3.20); One - review correspondence relating to CHOW and draft correspondence relating to same (.30).	3.50	\$1,102.50
04/17/2014	NSG	ONE--Correspondence to and from regulatory counsel re: EINs.	0.30	\$94.50
04/17/2014	P-A	FOUR: Assist Receiver and counsel with request from Hope Biehl with Hooper, Lundy related to Change of Ownership applications submitted for various facilities; Research Discuss same with Receiver; Written communications back and forth with Ms. Biehl with supporting documentation; Telephone conference with Ms. Biehl; Written communications with Adam Lang and others at Berkowitz tax department; Written communications with Dudi Razon.	2.90	\$435.00
04/18/2014	DSN	Three - Attend conference call regarding (1.50); telephone conference with Jim Hopwood (.10); review materials from Jim Hopwood (.40).	2.00	\$630.00
04/21/2014	DSN	Three - Review materials relating to (.60).	0.60	\$189.00
04/21/2014	NSG	ONE--Correspondence to R. Cohen re: EINs for entities.	0.40	\$126.00
04/22/2014	DSN	Three - Conferences with Peter Baronoff regarding restorer (.30); review emails regarding (.10); conference and emails regarding governance (.30).	0.70	\$220.50

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04/22/2014	J-E	ONE -- Conferred with Receiver and Mr. Cavallo on	0.30	\$94.50
04/23/2014	DSN	Three - Review correspondence relating to meeting minutes and draft correspondence relating to same (.20); review correspondence regarding Zurich claim (.20); review correspondence relating to board meetings and draft correspondence relating to same (.10).	0.50	\$157.50
04/23/2014	J-E	ONE - Work on (N/C)	0.50	\$0.00
04/24/2014	DSN	Three - Attend management and board meeting regarding operational boards and upcoming F.P. Designee board meeting (7.00); telephone conferences regarding various issues pertaining to same (.30); review documentation regarding corporate governance related issues (.50); review correspondence between Marcie Hahn Saperstein and others relating to Louisiana Hospital (.10); review correspondence from Jim Hopwood regarding governance related issues (.10); One - conferences with Jonathan Etra and Chris Cavallo regarding motion regarding investor funds (.30).	8.30	\$2,614.50
04/24/2014	P-A	FOUR: Written communications with Adam Lang regarding Meeting to discuss	0.70	\$105.00
04/26/2014	DSN	Three - Telephone conference with David Armstrong and Matt Hurlock (.40).	0.40	\$126.00
04/27/2014	DSN	Three - Conference with Matt Hurlock and David Armstrong relating to corporate governance related issues and review materials relating to same in preparation for conference call including memorandum and other materials (2.50).	2.50	\$787.50
04/29/2014	J-E	ONE -- Work on motion to reimburse steering committee.(N/C)	0.50	\$0.00
04/29/2014	NSG	ONE--attention to trustee/transfer agent for FP Designee.	0.40	\$126.00
04/30/2014	DSN	Three - Work on board meeting materials and emails and conferences regarding same (2.50); conferences regarding board meeting (.50).	3.00	\$945.00
04/30/2014	NSG	ONE--Initial review of investor Q&A.	0.60	\$189.00
05/01/2014	P-A	FOUR: Examine UCC Confirmation of Filing from Louisiana Secretary of State; Review information related to Founding Partners Designee; Prepare memo to Gisela Fasco; Notification regarding subsequent UCC filings; Update Founding Partners Mail Log.	1.20	\$180.00



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05/02/2014	DSN	One - Telephone conference with Bob Levenson and review materials for same (.60).	0.60	\$189.00
05/02/2014	DSN	Three - Telephone conferences with Peter Baronoff relating to business related issues (.30); draft correspondence to David Armstrong relating to governance issues (.30).	0.60	\$189.00
05/03/2014	DSN	Three - Draft correspondence to Matt Hurlock and review correspondence from Matt Hurlock (.10); review correspondence from and draft correspondence to David Armstrong (.10); review information relating to correspondence relating to same (.40).	0.60	\$189.00
05/05/2014	DSN	Three - Review materials and prepare for Board Meeting (4.10).	4.10	\$1,291.50
05/06/2014	DSN	Three - Review correspondence from Jim Hopwood regarding Focus and term agreement (.30); One - attend Board Meeting in California (8.00).	8.30	\$2,614.50
05/06/2014	NSG	ONE--Call with BB&T re: trustee/exchange agent services.	0.50	\$157.50
05/07/2014	DSN	One - Attend Board Meeting in California (8.00); Three - draft correspondence to Matt Hurlock regarding follow up items (.20).	8.20	\$2,583.00
05/09/2014	P-A	FOUR: Written communications with Chris Paz regarding new accounts, closing of 1 account; Review communications from Dafne Espinoza regarding FP Designee wire transfers from Midcap Funding; Examine correspondence from Kirkland and Ellis related to FP Board of Managers.	0.80	\$120.00
05/12/2014	DSN	Three - Review correspondence from Peter Baronoff regarding CONS (.10).	0.10	\$31.50
05/13/2014	DSN	Three - Review correspondence from and draft correspondence to Peter Baronoff (.10); review documents relating to implementation of governance (1.20).	1.30	\$409.50
05/14/2014	DSN	Three - Telephone conference with Jay Shiland and Matt Hurlock (.30).	0.30	\$94.50
05/16/2014	DSN	Three - Telephone conference with Scott Bouchner and Ed Cooper (.30); telephone conference with Scott Bouchner, Ed Cooper, Jim Hopwood and Peter Baronoff regarding tax issues and Board meeting (.50); review correspondence from David Armstrong regarding (.20).	1.00	\$315.00

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05/19/2014	DSN	One - Work on response to objections (1.00); Three - telephone conferences with David Armstrong, Peter Baronoff and Matt Hurlock regarding various issues (.50); telephone conference with Keith Kennedy (.20).	1.70	\$535.50
05/19/2014	P-A	FOUR: Preliminary review of	0.30	\$45.00
05/20/2014	DSN	Three - Telephone conference with Steve Fraidin, Matt Hurlock, David Armstrong and Jay Shiland relating to Board issues for Thursday, 5/22/14, meeting (.80); review Board minutes from Matt Hurlock (.40); One - revise Omni Bus response regarding objections (.70).	1.90	\$598.50
05/21/2014	DSN	Three - Review presentation and materials relating to same and draft response to emails relating to attachments (1.10).	1.10	\$346.50
05/21/2014	E-C	Attention to	1.00	\$150.00
05/22/2014	DSN	Three - Prepare for Board call and review of revised materials (.50); attend Board call (.70); telephone conferences with Peter Baronoff (.30); telephone conferences with David Armstrong and review of insurance related documents (.40); Three - review materials from Jim Hopwood and telephone conference with Jim Hopwood (.30); review correspondence from Matt Hurlock regarding (.30).	2.50	\$787.50
05/23/2014	DSN	Three - Telephone conference with Richie Cohen regarding insurance issue (.20); review insurance documents (.20); review correspondence from and draft correspondence to Matthew Hurlock regarding (.20).	0.60	\$189.00
05/23/2014	P-A	FIVE: Assist with execution of Promissory Notes and Corporate Guaranties.	0.50	\$75.00
05/27/2014	DSN	Three - Review correspondence from and draft correspondence to David Armstrong regarding (.10); review correspondence from and draft correspondence to Richie Cohen regarding (.10); One - review Order regarding hearing on objection of fairness (.10); conference with counsel relating to fairness hearing aspects (.40); review various materials in relation to (.80).	1.50	\$472.50
05/27/2014	NSG	ONE--Telephone conference with D. Newman and J. Etra re: fairness hearing issues.	0.80	\$252.00
05/27/2014	P-A	FIVE: Review of and written communications to Receiver regarding Promise Healthcare Closing.	0.70	\$105.00

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05/28/2014	DSN	Review proposed motions regarding payment and steering committee and revisions to same (1.20).	1.20	\$378.00
05/29/2014	DSN	Three - Conference with Jay Shiland regarding various Board related issues (.30); conference with Matt Hurlock regarding (.30).	0.60	\$189.00
05/29/2014	DSN	Five - Review correspondence from Ian Stokoe regarding claimant of Feder Fund and respond to same (.20).	0.20	\$63.00
05/29/2014	P-A	FIVE: Assist counsel with Requests to Distribute Funds to Steering Committee, and Motion to Reimburse Patton Boggs.	0.60	\$90.00
05/30/2014	DSN	Three - Telephone conference with David Armstrong, Henry Hendler and potential and others regarding (.60); telephone conference with David Armstrong and review correspondence from David Armstrong regarding disclosure and governance related issues (.20); draft correspondence regarding proposed Board meeting and review correspondence regarding same (.30); review correspondence from Matt Hurlock (.10); draft correspondence to and review correspondence from Scott Bouchner regarding Monday call (.10); work on receiver report (1.30); work on time regarding fee application (.30) (N/C).	0.60	\$189.00
06/02/2014	DSN	Three - Review materials in preparation for Board conference call and prepare for same (.50); attend Board conference call (1.20); Prepare for by reviewing presentation for telephone conference call regarding potential internal control proposal (.50); emails regarding (.2); One - conferences and emails relating to preparation for hearing on fairness (.50).	2.90	\$913.50
06/02/2014	P-A	FOUR: Written and verbal communications with Chris Paz; FIVE: Further review and editing of Motions for Reimbursement to Patton Boggs and Steering Committee; Prepare memo to Chris Cavallo regarding same; Written communications with J. Etra.	1.80	\$270.00
06/03/2014	DSN	Five - Review and analyze professional invoices (1.10) (N/C); One - review proposed filing regarding fairness hearing and comments regarding same (.60); conference with Jonathan Etra regarding same (.30); conference with Nina Gordon and Jonathan Etra (.50).	1.40	\$441.00
06/03/2014	NSG	ONE--Telephone conference with D. Newman and J. Etra re:	0.50	\$157.50

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06/04/2014	DSN	One - Draft email regarding proposed insert to memorandum regarding fairness hearing (.30); draft correspondence to David Powers regarding (.10) review additional issues and materials in connection with fairness hearing (1.20).	1.60	\$504.00
06/05/2014	DSN	One - Revisions to brief relating to fairness hearing and conferences relating to same (1.50); telephone conference with Matt Hurlock regarding (.30); telephone conference with Jay Shiland regarding upcoming Board conference call (.40); telephone conference with Ed Woodbury regarding Board conference call (.30); draft correspondence to David Armstrong and Jim Hopwood regarding hearing (.10); review various correspondence relating to upcoming hearing (.30); review documentation relating to legal standards (.40); conferences and emails relating to fee motions regarding to investor groups and Patten Boggs (.20) (N/C); draft and review correspondence from Keith Kennedy (.10); work on report (1.30); review correspondence relating to investor participation and settlement (.20).	4.90	\$1,543.50
06/06/2014	DSN	Three - Review materials from Jay Shiland and telephone conference with Jay Shiland (.50); review materials from Matthew Hurlock and from K&E (.60); attend Board conference call (2.10); telephone conference with Richie Cohen (.10); telephone conference with Richie Cohen and Jim Hopwood (.30); review correspondence from Scott Bouchner regarding proposal (.30); One - draft correspondence to accompany assignments and review documents relating to same (.30); draft correspondence regarding language for motion regarding hearing (.10); draft and review correspondence regarding fee applications (.30).	4.60	\$1,449.00
06/09/2014	DSN	Three - Review correspondence from K&E relating to limited liability company agreement, by laws and minutes (1.70); telephone conference with Keith Kennedy (.20); telephone conference with James Brown (.20); telephone conferences with Ian Stokoe (.50); telephone conference with Ed Woodbury (.20); telephone conference with Jay Shiland (.20); attend Board conference call (1.10); prepare for hearing in Fort Myers and conferences relating to same (1.50); telephone conference with David Armstrong, Jim Hopwood, Jonathan Etra and Chris Cavallo (.20).	5.80	\$1,827.00

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06/10/2014	DSN	Three - Telephone conferences regarding Fort Myers material (.30); review material regarding Fort Myers facility (1.00); One - prepare for and attend hearing in Fort Myers (4.50).	5.80	\$1,827.00
06/10/2014	GEC	ONE: Telephone conference with Jonathan Etra and Dan Newman and draft e-mail regarding a	3.30	\$1,039.50
		Telephone conference with Ed Cooper regarding same		
06/10/2014	NSG	ONE--Research re:	2.00	\$630.00
06/11/2014	DSN	Three - Telephone conference regarding potential construction loan (.40); review correspondence from Faye Dunne, of Promise, regarding assignment and transfer of documents (.10); telephone conference with K&E attorneys regarding (.90); review correspondence relating to same (.10).	1.50	\$472.50
06/12/2014	DSN	Three - Email correspondence to Board members (.20); review correspondence relating to corporate documents and respond to same (.30); review additional correspondence from Jim Hopwood (.10); draft emails to set up meetings and review factual information and review emails (.30); review materials regarding Jeff Greenberg on City National (.50).	1.40	\$441.00
06/12/2014	NSG	ONE--Telephone conference with D. Newman re:	0.30	\$94.50
06/13/2014	DSN	Three - Draft correspondence relating to Board issues and review correspondence relating to same (.30).	0.30	\$94.50
06/16/2014	DSN	One - Review and revise proposed Order on fairness and objections (1.30); review amended and restated Articles of Incorporation regarding	3.20	\$1,008.00
		(.50); review correspondence from David Armstrong and respond to same (.10); Three - review correspondence from David Armstrong regarding (1.10); telephone conference with Peter Baronoff regarding status (.20).		
06/17/2014	DSN	One - Work on order regarding fairness and objections (.80); Three - review correspondence regarding FP Holdings Note (.20); telephone conference with Ed Woodbury regarding same (.30); telephone conference with Jim Hopwood	2.90	\$913.50

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		regarding FP Holdings Note (.20); draft correspondence regarding same (.10); follow up and review of materials regarding same (.30); prepare for Zurich meeting (1.00).		
06/17/2014	P-A	FIVE: Meeting with Receiver; Assist with information required per Settlement Transaction; Telephone conference with closing department regarding Notes from FP Holdings and FP Designee.	1.50	\$225.00
06/18/2014	DSN	Three - Meet at Promise regarding Zurich claim and business related matters (3.50); review correspondence from and draft correspondence to Kirkland & Ellis (.10); One - revise proposed Order (1.10).	4.70	\$1,480.50
06/20/2014	DSN	One - Telephone conference with David Armstrong regarding proposed Order (.20); review proposed Order and conferences with counsel regarding same and notice as well (.70).	0.90	\$283.50
06/20/2014	P-A	FOUR: Examine closing information; Written communications with Yvonne Calvert regarding same; Arrange for transmittal of recently received closing documents.	0.70	\$105.00
06/23/2014	DSN	One - Work on motion regarding authorization to execute a limited liability company agreement (1.10); Three - prepare for meeting with attorney regarding Zurich claim (1.00).	2.10	\$661.50
06/24/2014	DSN	One - Continue drafting motion for authorization to execute amendment to LLC agreement (1.00); review correspondence regarding same (.40); Three - Meeting with David Armstrong and Hugh Lumpkin regarding Zurich claim (2.00).	3.40	\$1,071.00
06/24/2014	P-A	FIVE: Written communications with Nina Gordon and Receiver related to closing.	0.30	\$45.00
06/25/2014	DSN	Three - Telephone conference with Peter Baronoff regarding various issues (.30); draft correspondence to and review correspondence from Keith Kennedy (.10); telephone conference with David Armstrong regarding various issues (.30); One - work on motion regarding authorization regarding claims process (.70).	1.40	\$441.00
06/25/2014	P-A	FIVE: Examine request from Receiver; Telephone conferences with Yvonne Calvert; Prepare response to Dan Newman.	0.30	\$45.00
06/26/2014	DSN	Three - Telephone conference with David Armstrong regarding various issues (.30); draft correspondence to Peter Baronoff and Jim Hopwood regarding	5.40	\$1,701.00

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		(.10); review correspondence relating to City National (.10); One - work on motion for authorization regarding LLC document (4.50); telephone conference with Kirkland & Ellis and David Armstrong regarding same (.40).		
06/26/2014	P-A	FIVE: Review request from Gene Crick; Prepare written response.	0.30	\$45.00
06/27/2014	DSN	Three - Telephone conference with David Armstrong regarding various corporate document issues (.40); telephone conference with David Armstrong, Jim Hopwood and Jeff Greenberg regarding City National loan (.40); telephone conferences with Peter Baronoff regarding various operation issues (.40); telephone conference with Board member regarding LLC agreement (.30); review correspondence regarding Board meetings (.30); telephone conference with Jay Shiland regarding various issues (.20); draft correspondence to Keith Reuben regarding City National and review correspondence regarding same (.20); One - review revised motion for approval to execute amendment to LLC agreement and (.30).	2.50	\$787.50
06/29/2014	DSN	Three - Telephone conference regarding City National loan (1.30); draft correspondence and review correspondence regarding same (.10); review report of (1.00).	2.40	\$756.00
06/30/2014	DSN	Three - Telephone conference regarding wage and hourly claim with David Armstrong, Peter Baronoff, Henry Hendler and California counsel and prepare for same (1.10); attend tax issue call regarding lease (.40); telephone conference with Keith Kennedy regarding various issues (.30); telephone conference with Ian Stokoe (.30); telephone conference with Peter Baronoff regarding business related issues (.20); review correspondence from David Armstrong regarding Board resolutions and draft correspondence regarding same (.40); draft correspondence to Board regarding call and materials and agenda to be addressed (.30); draft correspondence to and review correspondence from Jim Hopwood regarding payment of Board counsel fees (.10).	3.10	\$976.50
06/30/2014	G-F	Prepare Board of Managers' Meeting Minutes (.8); Draft email correspondence to Mr. Newman regarding same (.2)	1.00	\$150.00

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07/01/2014	DSN	Three - Prepare for Board conference call (1.00); attend Board conference call (1.90); draft correspondence relating to Board conference call (.20); telephone conference with James Brown (.20); telephone conference with Keith Reuben (.20); telephone conference with Peter Baronoff (.20); review correspondence from Matt Hurlock and Dvir Oren relating to meeting (.20); draft correspondence to David Armstrong regarding Subordination Agreement (.20); telephone conference with Keith Kennedy (.10).	4.20	\$1,323.00
07/01/2014	NSG	ONE--Begin review of subordination agreement.	0.70	\$220.50
07/02/2014	DSN	One - Work on motion regarding authorization for limited liability company amendment (1.6).	1.60	\$504.00
07/02/2014	DSN	Three - Review correspondence from David Armstrong regarding secretary certificates and other correspondence and related documents (.90); telephone conference with David Armstrong regarding City National loan (.20); draft correspondence to Jeff Greenberg regarding City National (.10); review correspondence from Dvir Oren and proposed revisions and draft correspondence to Dvir Oren regarding same (.50); telephone conference with Dvir Oren and David Armstrong (.20).	1.90	\$598.50
07/02/2014	NSG	ONE--Continue review of subordination agreement; correspondence to D. Newman re: comments to same.	0.90	\$283.50
07/03/2014	DSN	Three - Review various documents relating to City National loan (1.50); draft correspondence to Jeff Greenberg and David Armstrong regarding same (.20); telephone conferences with Jeff Greenberg and David Armstrong (.50); telephone conference with Peter Baronoff regarding City National (.20); One - review Order relating to claims distribution and fairness (.50); draft correspondence to Board and Company regarding same (.20); draft correspondence to and review correspondence from Jay Shiland (.10).	3.20	\$1,008.00
07/07/2014	DSN	Three - Telephone conference with Dvir Oren regarding amended LLC agreement (.20); telephone conference with Keith Reuben and Peter Baronoff regarding various issues (.30); telephone conference with David Armstrong and Jeff Greenberg regarding loan documents and review emails pertaining to same (.50); draft correspondence to Jeff Greenberg regarding City National loan (.10); telephone conference with	1.80	\$567.00



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		Peter Baronoff regarding City National (.10); telephone conference with Jay Shiland regarding Board related issues (.20); One - conference with counsel for Receiver (.40).		
07/08/2014	DSN	Three - Review correspondence from David Armstrong regarding City National (.10); review correspondence from Keith Kennedy (.10); review correspondence regarding potential Board meeting (.10).	0.30	\$94.50
07/09/2014	DSN	Three - Meet with Peter Baronoff, David Armstrong and Jim Hopwood regarding various operational issues including  (3.50).	3.50	\$1,102.50
07/09/2014	NSG	ONE--Telephone conference with D. Newman re:	0.50	\$157.50
07/09/2014	P-A	FIVE: Written and verbal communications with David Armstrong, Promise Health Care's General Counsel/Compliance Officer and Faye Dunn.	0.70	\$105.00
07/10/2014	DSN	Three - Telephone conferences with David Armstrong and Jim Hopwood regarding corporate governance issues (.50); telephone conference with Dvir Oren regarding corporate governance issues (.40); telephone conferences with Peter Baronoff regarding various business related issues (.30); prepare for Board conference call and review documents pertaining thereto (1.10); attend Board conference call (1.10); telephone conference with Jay Shiland (.10).	3.50	\$1,102.50
07/10/2014	NSG	ONE--Review proposed revisions to operating agreement.	0.80	\$252.00
07/11/2014	DSN	Three - Review correspondence regarding meeting minutes and draft correspondence regarding same (.30).	0.30	\$94.50
07/14/2014	DSN	Three - Work on motion for authorization regarding executed amended LLC Agreement (3.1); telephone conference with Joe Choi, Vince Paparo and Marcy Hahn-Saperstein regarding amended articles and notice of transfer of ownership (.40); review materials from Joe Choi (.30); review email from Marcy Hahn-Saperstein and draft correspondence to Marcy Hahn-Saperstein (.10); review correspondence from and draft correspondence to David Armstrong regarding Southeast Texas (.20); draft correspondence to Peter Baronoff regarding proposed report language (.10); review correspondence from Dvir Oren regarding revised	5.00	\$1,575.00

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		agreement (.60); conference with counsel and others relating to payment of costs in accordance with Court Order (.20).		
07/14/2014	P-A	FOUR: Written communications related to FPD Holdings.	0.30	\$45.00
07/15/2014	DSN	One - Work on motion (1.1); conference with counsel relating to motion (.30); Three - conference with counsel regarding	3.60	\$1,134.00
		(.20); telephone conference with Jim Hopwood regarding payment of overage to FP Designee (.20); review correspondence from Jim Hopwood (.10); telephone conference with Jim Hopwood and David Armstrong regarding regulatory transfer requirements (.30); review correspondence between David Armstrong and Marcy Hahn-Saperstein relating to Mississippi (.10); telephone conference with Peter Baronoff (.30); review correspondence from Dvir Oren including blackline of LLC agreement (1.00).		
07/16/2014	DSN	One - Work on motion for authorization (2.50); Three - telephone conference with Dvir Oren regarding amendments to by-laws and LLC agreement (.40); telephone conferences with David Armstrong and Jim Hopwood relating to investor list and proposed transferees (.30); review correspondence from Marcy Hahn-Saperstein regarding CHOWS and draft correspondence to Marcy Hahn-Saperstein regarding same including review of exhibits to correspondence (1.10); review correspondence from and draft correspondence to Jay Shiland (.10).	4.40	\$1,386.00
07/17/2014	DSN	One - Work on revisions to Motion for Authorization and conferences with counsel regarding same (1.50); telephone conference with Jim Hopwood and David Armstrong (.30); review correspondence from Ed Cooper (.20); review correspondence regarding and draft correspondence relating to same (.50); review correspondence relating to payment of fees pursuant to payment of fees to steering committee and Patton pursuant to court order (.20); One - additional review of Motion for Authorization and conversations relating to same (.50).	3.20	\$1,008.00
07/18/2014	DSN	Three - Work on operational issues including those pertaining to potential amendment to LLC documents (1.10).	1.10	\$346.50

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07/21/2014	DSN	Three: Review correspondence from Hope Levy Biehl (.10); review correspondence from John Moore regarding Submission (.30); telephone conference with David Armstrong and Dvir Oren (.20); review correspondence from Dvir Oren (.30).	0.90	\$283.50
07/22/2014	DSN	Three - Meet at Schron office with Schron group (.20 - N/C); conferences with Peter Baronoff, Richie Gold and Brian Dunn (.20 - N/C).	0.40	\$0.00
07/22/2014	DSN	Three - Prepare for and attend telephone conference with David Armstrong and Hope Levy relating to CHOW related issues and review related correspondence (1.00).	1.00	\$315.00
07/23/2014	DSN	Three - Telephone conference with Hope Levy and David Armstrong relating to CHOW issues and strategy (.70); telephone conference with Investor (.20).	0.90	\$283.50
07/24/2014	DSN	Three - Draft correspondence to Jim Hopwood (.10); draft correspondence to David Armstrong (.10); telephone conference with Peter Baronoff (.20).	0.40	\$126.00
07/25/2014	C-C	ONE: Review e-mails from Ms. Levy-Biehl (.2); Review e-mails from client re: same (.1); Review FP Designee list for claimant contacts (.2).	0.50	\$125.00
07/25/2014	DSN	Three - Draft correspondence to Hope Levy regarding CHOW issue and motion (.20); review and analyze correspondence from Hope Levy regarding CHOW issue (.40); review additional correspondence regarding CHOW issue (.80); office conference with Jonathan Etra regarding (.20); telephone conference with Jonathan Etra regarding (.30); review correspondence from Board members (.20).	2.10	\$661.50
07/25/2014	P-A	FIVE: Written communications with Faye Dunne, Receiver and Chris Cavallo related to	0.90	\$135.00
07/26/2014	C-C	ONE: Revise Motion for Authorization to Execute Amendments to LLC Agreement (.9); Review related e-mail (.4)	1.30	\$325.00
07/28/2014	C-C	ONE: Finalize motion for authorization to execute amendment to LLC Agreement.	1.40	\$350.00
07/28/2014	DSN	One - Review revisions and draft revisions to Motion and review related email correspondence relating to same (1.00); reviewed materials relating to board related issues and motion (1.10).	2.10	\$661.50

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07/28/2014	J-E	ONE -- Final revisions to motion re LLC amendment for filing.	0.80	\$252.00
07/29/2014	C-C	ONE: Review e-mails re: LLC amendment and other issues.	0.30	\$75.00
07/29/2014	DSN	Three - Review documents in connection with Motion (1.30); Review Healthcare Disclosure information (.40); review emails regarding operations (.30)	2.00	\$630.00
07/30/2014	DSN	Three - Review correspondence from Peter Baronoff regarding Order (.30); telephone conference with Peter Baronoff (.10).	0.40	\$126.00
08/04/2014	DSN	THREE - Review correspondence from Hope Levy Biehl regarding draft correspondence to Hope Levy Biehl regarding same (.2); review correspondence between Chris Cavallo and Steve Heland regarding investor schedule (.1).	0.30	\$94.50
08/05/2014	DSN	THREE - Draft correspondence to Jonathan Etra regarding	0.10	\$31.50
08/06/2014	DSN	THREE - Draft correspondence to David Armstrong regarding transfer forms (.1); draft correspondence from Richard Cohen and review correspondence from Richard Cohen (.1).	0.20	\$63.00
08/07/2014	DSN	THREE - Review correspondence from Hope Levy Biehl regarding and draft correspondence to Hope Levy Biehl (.2); review correspondence from David Armstrong regarding transfer forms (.3); review and draft additional correspondence to Hope Levy Biehl regarding (.1); review correspondence and draft correspondence regarding organization chart (.2).	0.80	\$252.00
08/07/2014	DSN	THREE - Draft correspondence to Hope Levy regarding	0.10	\$31.50
08/08/2014	DSN	THREE - Review correspondence from Dvir Oren regarding transfer forms (.3); review additional correspondence regarding shareholder list from and between David Armstrong and Dvir Oren (.3); draft correspondence to David Armstrong regarding shareholder list (.1); draft correspondence and review correspondence from Dvir Oren (.1).	0.80	\$252.00
08/11/2014	DSN	THREE - Review documents relating to (1.2); telephone conference with Hope Levy Biehl regarding (.3).	1.50	\$472.50
08/12/2014	DSN	THREE - Review amended questionnaire (.3);	1.80	\$567.00

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		review correspondence from Steve Helland regarding questionnaire (.2); review correspondence from Trish Anzalone (.1); review correspondence from Jay Shiland (.1); review correspondence from Peter Baranoff regarding Williams matter (.1); review correspondence from David Armstrong regarding Board related operational matters including audit, governance and compensation committee related correspondence (.5); review correspondence from David Armstrong to Dvir Oren (.1); review correspondence from Steve Helland regarding transfer forms (.2); draft correspondence to Peter Baranoff regarding Williams matter (.1); draft correspondence to Steve Helland regarding shareholder list (.1).		
08/13/2014	DSN	THREE - Review correspondence relating to transfer forms and draft correspondence relating to same (.7); review correspondence and draft correspondence to Tracy Hale regarding St. Louis and Department of Education (.2); brief telephone conference relating to Department of Education (.2); review correspondence from Ian Stokoe regarding transfer form (.2).	1.30	\$409.50
08/14/2014	DSN	THREE - Review multiple correspondence regarding transfer forms and respond to same (.3); brief telephone conference with Hope and Tracy regarding Department of Education and review correspondence relating to same (.2); review correspondence regarding employee timesheet and draft correspondence regarding same (.2); review correspondence and telephone conference regarding legal issue and additional conference regarding same (.7); review correspondence regarding organizational chart (.1).	1.50	\$472.50
08/15/2014	DSN	THREE - Draft correspondence to David Armstrong regarding transfer issue (.2); draft correspondence to Faye Dunn regarding organizational chart (.2); draft correspondence to Jim Hopwood (.1); review correspondence from Peter Baranoff regarding Board meeting (.2); review correspondence from Peter Baranoff regarding regional changes (.1).	0.80	\$252.00
08/18/2014	DSN	THREE - Prepare for Board meeting.	1.10	\$346.50
08/19/2014	DSN	Three - Meet with Peter Baranoff, Jim Hopwood, David Armstrong and others and prepare for Board meeting.	4.80	\$1,512.00
08/20/2014	DSN	Three - Review governance material for Board	0.70	\$220.50

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		meeting.		
08/20/2014	DSN	Three - Attend hospital tour and first session of board meeting.	4.50	\$1,417.50
08/21/2014	DSN	Three - Attend Board meeting.	9.50	\$2,992.50
08/22/2014	DSN	Three - Review consent document (.1); draft correspondence to Dvir Oren re court Order (.1); review correspondence from Dvir Oren re document execution and draft correspondence responding to same (.2); draft correspondence to Peter Baranoff regarding court Order and telephone conference with Peter Baranoff regarding same (.2); draft correspondence with David Armstrong regarding executed Limited Liability Company Agreement and review documents for execution (.4).	1.00	\$315.00
08/25/2014	DSN	Three - Telephone conference with Peter Baranoff regarding various issues (.2); draft correspondence to Board regarding entry of court Order (.1).	0.30	\$94.50
08/26/2014	DSN	Three - Review correspondence from Keith Kennedy (.1); brief telephone conference with Peter Baranoff (.2); review correspondence from Kirkland & Ellis (.1); review settlement documents in connection with questions from Peter Baranoff (.8).	1.20	\$378.00
09/02/2014	DSN	THREE - Review correspondence and prepare correspondence in connection with Board related issues.	0.50	\$157.50
09/03/2014	DSN	THREE - Review auditor letter and analyze same (.4); attend telephone conference with Operating Board regarding auditor letter and follow-up (.5); telephone conference with David Armstrong regarding (.3); review various Board related issues (.3).	1.50	\$472.50
09/04/2014	DSN	THREE - Review correspondence from Peter Baranoff (.1).	0.10	\$31.50
09/05/2014	DSN	ONE - Review correspondence from Peter Baranoff (.1); draft and review correspondence regarding Zurich meeting (.1).	0.20	\$63.00
09/06/2014	DSN	THREE - Review and revise Board Minutes and forward same to David Armstrong (.3); draft correspondence to Peter Baranoff (.1); review correspondence from Richie Cohen regarding expenses and draft correspondence regarding same (.2).	0.60	\$189.00
09/10/2014	DSN	THREE - Meet at Promise regarding	4.80	\$1,512.00

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		(1.0); conferences with David Armstrong, Peter Baronoff and Jim Hopwood regarding various business issues (3.5); review correspondence from David Armstrong (.1); review correspondence from Steve Helland and Chris Cavallo (.1); review correspondence from Suzanne Sterling (.1).		
09/11/2014	DSN	THREE - Review correspondence regarding future Board meeting (.1); review correspondence from David Armstrong regarding (.3); prepare for and attend conference call re (1.0); prepare for call regarding Schron (.3); review correspondence from Peter Baronoff regarding Board meeting (.1); review correspondence from Ian Stokoe and telephone conference with Ian Stokoe (.3); review correspondence from counsel for Archdiocese and draft correspondence to counsel regarding same and review related correspondence (.4); review correspondence from Steve Helland and draft correspondence to Steve Helland (.1).	2.60	\$819.00
09/12/2014	DSN	THREE - Review various materials in preparation for Board call and prepare for Board call regarding other issues (1.1); various telephone conferences in connection with Board meeting (.5); attend Board and Governance Committee meeting (1.1); review correspondence from Steve Helland (.2); review proposed Board Resolution and draft correspondence to David Armstrong regarding same and review various related communications (.4); review correspondence from Peter Baronoff regarding Ramdeo (.1).	3.40	\$1,071.00
09/15/2014	DSN	THREE - Review correspondence from Peter Baronoff (.2); review correspondence from Keith Kennedy and respond to same (.1); review Ver Ploeg & Lumpkin retainer and draft correspondence to David Armstrong (.3); review correspondence from Peter Baronoff regarding Sony R letter to court (.3); review correspondence from Sarah Gold (.1); telephone conference with Peter Baronoff (.2) (no charge).	1.00	\$315.00
09/16/2014	DSN	THREE - Review correspondence relating to nursing facilities and draft correspondence relating to same (.3); review correspondence from David Armstrong and draft correspondence to David Armstrong (.2); review correspondence from Sarah Gold and draft correspondence to Sarah Gold regarding Archdiocese Motion to Lift	0.80	\$252.00

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Date	Type	Description	Hours	Amount
		Stay (.3).		
09/17/2014	DSN	ONE - Telephone conference with Peter Baronoff regarding business related issues (.2); review correspondence regarding various Founding Partners/Promise issues (.3); draft and review correspondence from David Armstrong (.1); THREE - Review correspondence regarding Board members and Board related issues and respond to same (.3).	0.90	\$283.50
09/18/2014	DSN	THREE - Review correspondence from Ed Woodbury and draft correspondence to Ed Woodbury regarding Board meeting (.2).	0.20	\$63.00
09/23/2014	DSN	THREE - Revise and draft correspondence to David Armstrong regarding Ver Ploeg Lumpkin retainer letter and discuss same (.3); telephone conference with Peter Baronoff regarding various issues (.3); telephone conference with Peter Baronoff and David Armstrong regarding (.2).	0.80	\$252.00
09/23/2014	P-A	FOUR: Meet with accounting personnel, assist with Receiver's application; Written communications with counsel. (N/C)	0.50	\$0.00
09/24/2014	DSN	THREE - Review correspondence from Matt Weaver regarding (.1).	0.10	\$31.50
09/25/2014	DSN	THREE - Review correspondence from David Armstrong regarding Bedford Brands (.5).	0.50	\$157.50
09/26/2014	DSN	ONE - Review correspondence from David Armstrong relating to Bedford Brands (.9); telephone conference with Peter Baronoff regarding Bedford Brands and related issues (.3); draft correspondence to Board and review correspondence (.1); review email from Dan Pollard and draft correspondence to Dan Pollard (.1).	1.40	\$441.00
09/29/2014	DSN	THREE - Telephone conference with Keith Kennedy and review correspondence from Keith Kennedy (.3); review memorandum from Peter Baronoff regarding Vidalia (.2).	0.50	\$157.50
09/30/2014	DSN	THREE - Meet at Promise with Peter Baronoff, Jim Hopwood and David Armstrong to discuss various business issues (2.7).	2.70	\$850.50
10/02/2014	DSN	THREE - Telephone conference with Matt Weaver (.2); draft correspondence to David Armstrong regarding CON spending approval request and telephone conferences with David Armstrong regarding same (.4); review correspondence from Sarah Gold regarding victim	0.80	\$252.00



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		impact statement (.1); draft correspondence to counsel regarding same (.1).		
10/03/2014	DSN	THREE - Telephone conference with Karen Clark re Ramdeo impact statement (1.0); review correspondence from Matt Weaver (.2); review correspondence from David Armstrong and research re reserve issue (.4); review correspondence from Peter Baranoff and draft correspondence to Peter Baranoff (.1); review correspondence, review back-up documents, and telephone conference with Jim Hopwood and Richie Cohen regarding payment issue and draft emails relating to same (.7); review correspondence and draft correspondence regarding (.3); telephone conference with Peter Baranoff (.1).	2.80	\$882.00
10/06/2014	DSN	THREE - Review proposed confidentiality agreement and proposed revisions (1.0); telephone conference with David Armstrong regarding various issues (.3).	1.30	\$409.50
10/08/2014	DSN	THREE - Numerous emails relating to Board issues (.4); telephone conference with David Armstrong regarding Board issues (.3); review correspondence from David Armstrong and draft email correspondence regarding same (.2); review correspondence from Peter Baronoff (.2); review correspondence from Keith Kennedy (.2); telephone conference with Jim Hopwood (.2); review correspondence from Jim Hopwood (.1).	1.60	\$504.00
10/10/2014	DSN	THREE - Review correspondence from Steve Helland regarding investor correspondence (.2).	0.20	\$63.00
10/13/2014	DSN	THREE - Telephone conference with Peter Baronoff regarding various business related issues (.3).	0.30	\$94.50
10/14/2014	DSN	THREE - Review correspondence relating to business related issues (.4).	0.40	\$126.00
10/15/2014	DSN	THREE - Review correspondence from Steve Helland regarding investor communication (.1); review correspondence from Faye Dunne (.1); draft correspondence to and review correspondence from Ian Stokoe regarding telephone conference (.2).	0.40	\$126.00
10/16/2014	DSN	THREE -Review Zurich complaint and prepare comments regarding same (.5); draft correspondence to David Armstrong regarding same (.1); review additional documents relating to (.3); review investor	2.30	\$724.50

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		communication and revise proposed communication (.6); telephone conference with Peter Baronoff, Keith Rubin, Jim Hopwood, Steve Helland and David Armstrong regarding investor communication (.2); conference with Nina Gordon regarding same (.2) (no charge); review correspondence relating to Promise/Success Hospital (.2); review correspondence from Keith Rubin (.1); telephone conference with Ian Stokoe (.1).		
10/16/2014	NSG	THREE--Telephone conference with and correspondence to and from D. Newman re:	0.30	\$94.50
10/17/2014	DSN	THREE - Telephone conference with Peter Baronoff (.2); telephone conference with David Armstrong regarding various issues (.2); telephone conference with Richie Gold and others (.2); review correspondence from Berkowitz (.3).	0.90	\$283.50
10/20/2014	DSN	THREE - Review and conferences with David Armstrong, Hugh Lumpkin and Matt Weaver regarding same (.7); review correspondence from David Armstrong regarding proposed revisions to civil remedy notice (.2); draft correspondence to David Armstrong regarding same (.1); draft correspondence to Jim Hopwood regarding Kirkland (.1).	1.10	\$346.50
10/20/2014	NSG	THREE--Review and comment on	1.40	\$441.00
10/21/2014	DSN	THREE - Draft correspondence to David Armstrong regarding revisions to investor letter and related correspondence (.2).	0.20	\$63.00
10/23/2014	DSN	THREE - Review correspondence from Faye Dunne.	0.10	\$31.50
10/27/2014	DSN	THREE - Review correspondence relating to process and calls relating to same and draft correspondence relating to same (.3); review correspondence from Peter Baronoff regarding upcoming Board Meeting and draft correspondence to Peter Baronoff regarding same (.2); review correspondence from Hope Levy-Biehl regarding correspondence to Hope Levy-Biehl regarding same (.3).	0.80	\$252.00
10/28/2014	DSN	THREE - Telephone conference with Ian Stokoe, David Armstrong, Hope Levy-Biehl and Simon Dickson relating to process and related issues and prepare for same (.7); review correspondence	1.50	\$472.50

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		from Richie Cohen regarding Board expenses and approval of same and draft correspondence to Richie Cohen regarding same (.3); review correspondence from Ian Stokoe regarding Bill Gunlick and draft correspondence to Ian Stokoe regarding same (.2); telephone conference with Peter Baronoff regarding various business related issues (.3).		
10/29/2014	DSN	THREE - Review correspondence between Hope Levey-Biehl and Simon Dickson regarding (.4); review various correspondence re CHOW update (.3); review correspondence regarding FP Authorizing Resolution (.1); telephone conference regarding and related conference (.3).	1.10	\$346.50
10/31/2014	DSN	THREE - Review correspondence from David Armstrong and Matt Weaver relating to and draft correspondence relating to same (.3); review Reserve Account Agreement and transmit same to David Armstrong (.2).	0.50	\$157.50
11/03/2014	DSN	THREE - Review correspondence with Peter Baronoff regarding (.3).	0.30	\$94.50
11/03/2014	DSN	THREE-Prepare for and attend meeting with Peter Baronoff regarding business related issues (3.5).	3.50	\$1,102.50
11/05/2014	DSN	THREE - Draft correspondence to Hope Levy-Biehl and review correspondence from Hope Levy-Biehl (.2).	0.20	\$63.00
11/07/2014	DSN	THREE - Review draft correspondence from David Armstrong regarding Courtyard (.2); review correspondence from David Armstrong regarding Courtyard including releases and attachments (.4); review Settlement Agreement provisions (.3); review correspondence regarding Concordia Bank (.2); telephone conferences with David Armstrong and Peter Baronoff regarding Concordia Bank and Courtyard (.4); draft correspondence to Board regarding upcoming meeting (.1); attend Board conference call (.5); telephone conference with Ed Woodbury subsequent to Board call (.3); draft Minutes regarding Board meeting (.4).	2.80	\$882.00
11/10/2014	DSN	THREE - Draft correspondence to David Armstrong and review correspondence from David Armstrong regarding Director background checks (.2); review correspondence from Evatt Tamine to David Armstrong (.1).	0.30	\$94.50

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11/10/2014	NSG	THREE--Correspondence to and from D. Newman re:	0.40	\$126.00
11/11/2014	DSN	THREE - Review correspondence from David Armstrong regarding CHOW status and draft correspondence to David Armstrong regarding same (.3); review correspondence from David Armstrong regarding Board Minutes and draft correspondence to David Armstrong regarding same (.2); review correspondence from Faye Dunne (.1); revise draft Board Minutes and send correspondence to Board regarding same (1.5); review agenda re Board Meeting (.2).	2.30	\$724.50
11/12/2014	DSN	THREE - Review correspondence from Hope Levy-Biehl regarding (.1); review correspondence from Keith Kennedy regarding Board Minutes (.1); draft additional correspondence to Hope Levy-Biehl regarding (.2.); revise proposed Authorizing Resolution and draft correspondence to David Armstrong regarding same (.6).	1.00	\$315.00
11/13/2014	DSN	THREE - Review correspondence from Nina Gordon regarding (.2); review correspondence from David Armstrong regarding statements of account between Promise, Success and Founding Partners Designee (.1);	0.30	\$94.50
11/14/2014	DSN	THREE - Review proposed revision from David Armstrong (.3); draft correspondence to David Armstrong regarding proposed revision and thoughts relating to same (.2); telephone conference with David Armstrong and Suzanne regarding revised Resolution (.3).	0.80	\$252.00
11/16/2014	DSN	THREE - Review draft Board presentation (2.0); review correspondence from Peter Baronoff regarding Silver Lake (.1); review correspondence from David Armstrong regarding shareholder joinder and completed form regarding Founding Partners Capital Management (.2).	2.30	\$724.50
11/17/2014	DSN	THREE - Review correspondence from David Armstrong regarding shareholders (.1); review correspondence from Hugh Lumpkin regarding (.1); draft correspondence to Peter Baronoff regarding Board presentation (.3); draft additional correspondence to David Armstrong regarding Board related issues (.2); make additional revisions to proposed Board Resolution and forward same to David Armstrong (.8); draft correspondence to Jim Hopwood regarding Third	3.90	\$1,228.50

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		Amendment to Reserve Account Agreement (.1); prepare for Board meeting (1.9); review CHOW documents for execution and conference regarding same (.4).		
11/18/2014	DSN	THREE -Attend Founding Partners' Board Meeting (9.5); review various correspondence regarding Board Resolutions (.5).	10.00	\$3,150.00
11/21/2014	DSN	THREE - Review correspondence from David Armstrong regarding CHOW process (.2); review correspondence from Hugh Lumpkin regarding mediation dates and draft correspondence re same (.1).	0.30	\$94.50
11/24/2014	DSN	THREE - Review correspondence relating to third party fees to be paid by Founding Partners Designee (.3); review correspondence regarding (.1).	0.40	\$126.00
11/24/2014	DSN	ONE - Review Order from Court (.1)(no charge); conferences with Scott Bochner regarding Order (.2)(no charge).	0.30	\$0.00
11/25/2014	DSN	THREE - Draft correspondence to David Armstrong regarding mediation.	0.10	\$31.50
11/26/2014	DSN	THREE - Telephone conference with Peter Baronoff regarding various business related issues (.2); review audit related documents (1.0); review other correspondence related to FP Designee process (.2); review various correspondence relating to transfer of interest and meetings (.3).	1.70	\$535.50
12/01/2014	DSN	THREE - Review correspondence regarding Board call meeting (.2); continue to review financial statement notes (1.0).	1.20	\$378.00
12/02/2014	DSN	THREE - Review draft investor correspondence and draft revisions to same (.3).	0.30	\$94.50
12/03/2014	DSN	THREE - Review correspondence from David Armstrong and draft correspondence to David Armstrong (.2); review additional correspondence from David Armstrong and draft correspondence regarding same (.2); draft correspondence to Steve Hellend (.1).	0.50	\$157.50
12/04/2014	DSN	THREE - Review correspondence from and draft correspondence to David Armstrong regarding insurance issue (.1); review additional correspondence regarding business related issues (.2).	0.30	\$94.50
12/05/2014	DSN	THREE - Telephone conference with Ian Stokoe (.1); draft correspondence to and review correspondence from Ian Stokoe including attachments (.3); work on reviewing notes to	0.80	\$252.00

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		financials (.4).		
12/08/2014	DSN	THREE - Review correspondence regarding statements of account (.2); review correspondence from David Armstrong regarding Board Minutes (.1).	0.30	\$94.50
12/09/2014	DSN	ONE - Review correspondence relating to and draft correspondence relating to same as well as telephone conferences (.1).	0.10	\$31.50
12/10/2014	DSN	THREE - Review correspondence regarding and draft correspondence regarding same (.2); review correspondence from Steve Helland (.2); review correspondence from Richie Cohen investor relations fee and draft correspondence to Richie Cohen regarding same (.3); review correspondence from Hugh Lumpkin and Matt Weaver regarding mediation and draft correspondence regarding same (.2); draft correspondence to Jim Hopwood regarding updated statements of account (.1).	1.00	\$315.00
12/11/2014	DSN	THREE - Review correspondence from Steve Helland and draft correspondence to Steve Helland (.2).	0.20	\$63.00
12/12/2014	DSN	THREE - Review correspondence from Steve Helland and draft correspondence to Steve Helland (.3).	0.30	\$94.50
12/13/2014	DSN	THREE - Draft correspondence to David Armstrong regarding background check (.1); review correspondence from Ed Cooper regarding tax return related issue (.2); review correspondence from David Armstrong regarding Board related issues (.1).	0.40	\$126.00
12/16/2014	DSN	THREE - Review materials in preparation for Board meeting and attend Board meeting (1.5); telephone conference with Keith Kennedy (.1); telephone conference with David Armstrong and Peter Baronoff (.2); telephone conference with Jim Hopwood regarding various financial issues (.2); review email and materials from David Armstrong (.2); draft correspondence to Keith Kennedy (.2).	2.40	\$756.00
12/18/2014	DSN	THREE - Review administrative correspondence from David Armstrong (.3).	0.30	\$94.50
12/19/2014	DSN	THREE - Review correspondence from Richard Cohen and telephone conference with Richard Cohen regarding confirmation of FP Designee payables (.4).	0.40	\$126.00

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12/22/2014	DSN	THREE - Review draft and comments on same (.5); review correspondence and draft correspondence to David Armstrong regarding (.2).	0.70	\$220.50
12/23/2014	DSN	THREE - Review correspondence from Matt Weaver (.4); telephone conference with Peter Baronoff regarding business related issues (.2); review correspondence from Peter Baronoff and draft correspondence to Peter Baronoff (.2); review correspondence from and draft correspondence to Peter Baronoff regarding Board communication (.4); telephone conference with Peter Baronoff (.2); review correspondence from Tracy Jessner and Hope Levy-Beihl regarding draft correspondence regarding same (.5); draft follow-up correspondence to Peter Baronoff (.1).	2.00	\$630.00
12/30/2014	DSN	THREE - Draft correspondence to Vivian Consuegra regarding and review correspondence regarding same (.2); review correspondence from Matt Weaver regarding (.1).	0.30	\$94.50
12/31/2014	DSN	THREE - Draft correspondence to Richard Cohen regarding Founding Partners expense issue (.1).	0.10	\$31.50
01/06/2015	DSN	THREE - Review correspondence from Hugh Lumpkin relating to mediation (.1); review Motion to Dismiss filed in Zurich action (.3).	0.40	\$126.00
01/07/2015	DSN	THREE - Draft correspondence to Peter Baronoff and David Armstrong regarding (.2); review correspondence from David Armstrong regarding Board compensation (.2); draft correspondence to David Armstrong regarding same (.1); review correspondence and materials from Richie Cohen regarding authorization for reimbursement check (.2); draft correspondence to Richie Cohen regarding same (.1).	0.80	\$252.00
01/09/2015	DSN	THREE - Review correspondence from David Armstrong relating to membership transfers and proposed resolution and draft correspondence relating to same (.3).	0.30	\$94.50
01/12/2015	DSN	THREE - Review correspondence from David Armstrong and draft correspondence to David Armstrong regarding Board issue (.2).	0.20	\$63.00
01/12/2015	DSN	ONE - Review and conference re Unopposed Motion forwarded by Archdiocese (.2).	0.20	\$63.00
01/13/2015	DSN	THREE - Telephone conference with David	0.50	\$157.50

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		Armstrong (.2); review response from Richie Cohen regarding investor software contractor expense (.2); review correspondence from Hugh Lumpkin regarding status conference (.1).		
01/14/2015	DSN	THREE - Review correspondence from counsel for Zurich and correspondence from Hugh Lumpkin relating to Zurich litigation and draft correspondence regarding same (.5).	0.50	\$157.50
01/19/2015	DSN	THREE - Review correspondence from David Armstrong regarding subsidiary board and draft correspondence regarding same (.1); review correspondence from David Armstrong regarding nominating committee (.1); review correspondence from Keith Kennedy regarding same (.1); draft correspondence to Board regarding nominating committee meeting (.1).	0.40	\$126.00
01/20/2015	DSN	THREE - Review correspondence from David Armstrong regarding nominating committee meeting (.1).	0.10	\$31.50
01/21/2015	DSN	THREE - Review correspondence regarding and draft correspondence regarding same (.2).	0.20	\$63.00
01/22/2015	DSN	THREE - Review correspondence from Heather G. regarding Zurich Motion to Dismiss (.1).	0.10	\$31.50
01/23/2015	DSN	THREE - Review correspondence from Matt Weaver regarding (.2); review correspondence from Peter Baronoff relating to facilities (.3).	0.50	\$157.50
01/29/2015	DSN	Telephone conference with David Armstrong, Matt Weaver and Heather regarding Response to Motion to Dismiss in Zurich matter (.4); review and analyze brief in connection with same (.5).	0.90	\$283.50
01/30/2015	DSN	THREE - Review correspondence from Keith Kennedy (.1); draft correspondence to Keith Kennedy and David Armstrong and Board regarding proposed revisions (.3); review follow-up correspondence (.1); review correspondence from Heather G. regarding Zurich Response to Motion to Dismiss and review brief relating to same (1.1); brief telephone conference with David Armstrong (.1); review correspondence from Hugh Lumpkin (.1).	1.80	\$567.00

**TOTAL PROFESSIONAL CHARGES ..... \$109,440.50**

**TIMEKEEPER SUMMARY**



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NSG	Nina S. Gordon, PA	29.10	hrs @	\$315.00	per hour	\$9,166.50
GEC	Gene E. Crick	3.30	hrs @	\$315.00	per hour	\$1,039.50
DSN	Daniel S. Newman, PA	300.90	hrs @	\$315.00	per hour	\$94,783.50
J-E	Jonathan Etra	1.40	hrs @	\$315.00	per hour	\$441.00
C-C	Christopher Cavallo	3.50	hrs @	\$250.00	per hour	\$875.00
P-A	Patricia Anzalone	18.90	hrs @	\$150.00	per hour	\$2,835.00
G-F	Gisela Fasco	1.00	hrs @	\$150.00	per hour	\$150.00
E-C	Elaine Carlson	1.00	hrs @	\$150.00	per hour	\$150.00
<b>TIMEKEEPER TOTAL .....</b>						<b><u>\$109,440.50</u></b>

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**ITEMIZED EXPENSES**

04/04/2014	Conference Call Service - VENDOR: InterCall Inv.#1742489461	\$5.92
04/09/2014	Conference Call Service - VENDOR: InterCall Inv.#1742489461	\$7.67
04/09/2014	Conference Call Service - VENDOR: InterCall Inv.#1742489461	\$12.12
04/09/2014	Filing Fees for UCC-3 Assignments from Sun Capital Healthcare, Inc. to FPD Holdings, Inc. and Amendments (Restated Collateral) with the various Parishes of the State of Louisiana as follows: Promise Hospital of Baton Rouge, Inc. (Debtor) (Acadia Parish); Promise Hospital of Salt Lake, Inc. (Debtor) (Caddo Parish); Promise Hospital of Gonzales, Inc. (Debtor) (Ascension Parish); Promise Hospital of Southeast Texas, Inc. (Debtor) (Acadia Parish); Promise Hospital of vicksburg, Inc. (Debtor) (Acadia Parish) and Promise Hospital of Louisiana, Inc. (Debtor) (Caddo Parish) - VENDOR: Capitol Services, Inc.	\$807.00
04/15/2014	Filing Fees for UCC-3 Assignments and Amendments re: restated collateral with the Secretary of State of California for each of the following: Promise Hospital of East Los Angeles, L.P. and Quantum Health, Inc. - VENDOR: Capitol Services, Inc.	\$194.00
04/18/2014	Conference Call Service - VENDOR: InterCall Inv.#1742489461	\$34.56
04/24/2014	FedEx Tracking # 798646675950 Diana Schoendorff Vedder Price P.C. 222 North LaSalle Street CHICAGO IL 60601	\$14.88
05/22/2014	FedEx Tracking # 770063754937 Daniel S. Newman Broad and Cassel (MIA) 2 S BISCAYNE BLVD FL 21 MIAMI FL 33131	\$12.63
05/30/2014	FedEx Tracking # 770150787184 Robert K. Levenson, Esq. Securities and Exchange Commis 801 Brickell Avenue MIAMI FL 33131	\$9.61
06/04/2014	FedEx Tracking # 770199601062 Robert K. Levenson Securities and Exchange Commiss 801 Brickell Avenue MIAMI FL 33131	\$9.61
06/06/2014	FedEx Tracking # 770227098739 Faye Dunne Promise Health Care, Inc. 999 Yamato Road BOCA RATON FL 33431	\$9.61
06/06/2014	Conference Call Service - VENDOR: InterCall Inv.#1742557419	\$25.78

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06/06/2014	Conference Call Service - VENDOR: InterCall Inv.#1742557419	\$42.59
06/09/2014	Conference Call Service - VENDOR: InterCall Inv.#1742557419	\$19.60
06/09/2014	Filing Fees to obtain certified copy of the Annual Report of FPD Holdings, Inc. from the Delaware Secretary of State; obtain a Certificate of Good Standing for Founding Partners Designee, LLC from the Delaware Secretary of State; and obtain a certified copy of the 2014 Annual Report of Founding Partners Capital Management Company from the Florida Department of State - VENDOR: Capitol Services, Inc.	\$200.75
07/01/2014	Conference Call Service - VENDOR: InterCall Inv.#1742577599	\$31.83
07/10/2014	Conference Call Service - VENDOR: InterCall Inv.#1742577599	\$20.07
07/15/2014	FedEx Tracking # 770611304194 David J. Armstrong, Esq. Promise Health Care, Inc. 999 Yamato Road BOCA RATON FL 33431	\$9.61
07/16/2014	FedEx Tracking # 770621469313 Promise Health Care, Inc. Faye Dunne 999 Yamato Road BOCA RATON FL 33431	\$9.61
07/22/2014	Travel - VENDOR: Daniel Newman - Airfare - travel to NY	\$794.20
09/12/2014	Conference Call Service - VENDOR: InterCall Invoice #1742663432	\$20.66
10/01/2014	FedEx Tracking # 771351879625 US Securities & Exchange Commi 801 Brickell Ave MIAMI FL 33131	\$12.57
10/03/2014	Conference Call Service - VENDOR: InterCall Inv.#1742683506	\$5.19
10/24/2014	FedEx Tracking # 771622349701 Faye Dunne, Legal Office Admin Promise Health Care, Inc. 999 Yamato Road BOCA RATON FL 33431	\$12.57
11/07/2014	Conference Call Service - VENDOR: InterCall Invoice #1742722679	\$5.77
	Parking	\$30.00
	Long Distance Telephone	\$54.40
	Postage	\$0.66
	Online Research	\$52.80
	Photocopies	\$126.99
	<b>Total Expenses .....</b>	<b><u>\$2,593.26</u></b>

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ITEMIZED PROFESSIONAL CHARGES

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04/02/2014	P-A	FOUR: Telephone conference with investors' representative requesting update on matter; Prepare memo regarding same.	0.20	\$30.00
04/03/2014	C-C	ONE: Review Mayer Brown related e-mails and pleadings (.5)	0.50	\$125.00
04/03/2014	P-A	FOUR: Telephone conference with Receiver regarding ; Prepare memo to counsel.	0.30	\$45.00
04/07/2014	DSN	ONE-Review correspondence regarding (.10).	0.10	\$31.50
04/07/2014	P-A	FOUR: Review appellate filings including Notice of Appeal, Docketing Statement, Attorney Appearance, Extension of Time to respond and proposed Order, Motion to Supplemental, Mayer Brown's Brief, Supplemental Appendix, Gunlicks Reply Brief; Prepare memo to Dan Newman	0.60	\$90.00
11/14/2014	DSN	ONE-Telephone conference with Scot Stirling regarding	0.30	\$94.50
11/18/2014	DSN	ONE-Draft correspondence to Scot Stirling regarding (.1); review correspondence from Scot Stirling regarding same (.1).	0.20	\$63.00
11/21/2014	DSN	ONE-Telephone conference with Scot Stirling and begin to (.5).	0.50	\$157.50
11/24/2014	DSN	ONE-Review correspondence from Scot Stirling (.2).	0.20	\$63.00
11/24/2014	J-E	ONE-Initial review of	0.50	\$157.50
12/05/2014	DSN	ONE-Review pleadings and Motion for Leave to Amend.	1.20	\$378.00
12/16/2014	J-E	ONE-Reviewed draft submissions re amended complaint and motion re same.	0.80	\$252.00
12/17/2014	DSN	ONE-Review materials relating to Motion for Leave to Amend and conference with Jonathan Etra regarding same.	0.50	\$157.50
12/17/2014	J-E	ONE-Call with Beus Gilbert (.3). Reviewed papers and drafted sent e-mail with specific issues (.4).	0.70	\$220.50
12/18/2014	DSN	ONE-Review correspondence from Jonathan Etra and Scot Stirling regarding	0.60	\$189.00

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		draft correspondence regarding same (.4); review additional correspondence and draft correspondence regarding Mayer Brown matter (.2).		
12/23/2014	DSN	ONE-Draft correspondence to Scot Stirling regarding (.2).	0.20	\$63.00
12/24/2014	DSN	ONE-Review correspondence from Scot Stirling and attachments (1.1); draft correspondence to Scot Stirling (.2); review additional correspondence from Scot Stirling (.5)	1.80	\$567.00
12/30/2014	J-E	ONE - Conferred with Receiver and gave comments to	0.40	\$126.00
12/31/2014	J-E	ONE-Calls and conferences with special counsel and with Mr. Newman re filings.	0.50	\$157.50
01/05/2015	DSN	ONE-Review correspondence from Scot Stirling (.4); office conference with counsel regarding same (.2).	0.60	\$189.00
01/05/2015	J-E	ONE-Conferred with Receiver and correspondence with special counsel re	0.40	\$126.00
01/06/2015	J-E	ONE -- Correspondence and conferred with special counsel and receiver. Worked on filing and service of motion to amend complaint.	1.00	\$315.00
<b>TOTAL PROFESSIONAL CHARGES .....</b>				<b><u>\$3,597.50</u></b>

**TIMEKEEPER SUMMARY**

DSN	Daniel S. Newman, PA	6.20 hrs @	\$315.00	per hour	\$1,953.00
J-E	Jonathan Etra	4.30 hrs @	\$315.00	per hour	\$1,354.50
C-C	Christopher Cavallo	.50 hrs @	\$250.00	per hour	\$125.00
P-A	Patricia Anzalone	1.10 hrs @	\$150.00	per hour	\$165.00
<b>TIMEKEEPER TOTAL .....</b>					<b><u>\$3,597.50</u></b>

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**ITEMIZED PROFESSIONAL CHARGES**

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04/02/2014	DSN	One - Conferences with Jonathan Etra and Chris Cavallo regarding status of matter (.30); telephone conference with Jonathan Etra and Mike Horan regarding settlement (.30); follow up correspondence with Jonathan Etra (.20).	0.80	\$252.00
04/02/2014	J-E	ONE -- all with counsel for defendants and Receiver re settlement.	0.50	\$157.50
04/04/2014	C-C	ONE: Meet with Mr. Etra and client re: settlement issues (.5); Draft settlement e-mail to opposing counsel (.5); Exchange e-mails with opposing counsel re: settlement (.3); Draft notice of settlement update and new joint scheduling order (1.5); Finalize and file the same (.5).	3.30	\$825.00
04/04/2014	J-E	ONE - Work on settlement and lifting of stay.	0.50	\$157.50
04/18/2014	C-C	ONE: Telephone call with opposing counsel (.1); E-mail opposing counsel (.1); Discuss settlement with Mr. Etra (.1)	0.30	\$75.00
04/21/2014	C-C	ONE: Telephone call with opposing counsel (.2); E-mail to client and Mr. Etra re: same (.1).	0.30	\$75.00
04/28/2014	J-E	ONE - Review, revise settlement agreement re	0.30	\$94.50
05/14/2014	C-C	ONE -Review e-mails re: settlement agreement; E-mail opposing counsel.	0.30	\$75.00
05/16/2014	J-E	ONE -- Prepare for and participate in call with Mr. Horan re	0.30	\$94.50
05/19/2014	C-C	ONE -Revise settlement agreement; Revise motion to approve settlement agreement.	1.20	\$300.00
05/20/2014	C-C	ONE: Revise settlement agreement and motion for approval of settlement.	1.00	\$250.00
05/20/2014	DSN	ONE -Review draft settlement agreement and comment on same (.40); review proposed motion regarding settlement agreement and propose comments (.50).	0.90	\$283.50
05/21/2014	C-C	ONE: Review client edits to motion to enforce settlement.	0.30	\$75.00
05/22/2014	C-C	ONE: Meeting with client and Mr. Etra, revise Settlement.	1.00	\$250.00
05/27/2014	C-C	ONE: Meet with Mr. Etra re: settlement issues; Call to Mr. Horan re: same.	0.30	\$75.00
05/28/2014	C-C	ONE: Telephone conference with Mr. Horan re: settlement (.2); Review settlement agreement (.1).	0.30	\$75.00
06/02/2014	C-C	ONE: Call with Mr. Horan re: settlement; Review	0.30	\$75.00

**BROAD AND CASSEL**  
ATTORNEYS AT LAW

Re: Daniel S. Newman, Receiver  
Nissa Cox, Annalee Good, William V. Gunlicks  
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		settlement agreement.		
06/13/2014	C-C	ONE: Review revised Settlement Agreement (.3); Revise motion for approval of settlement (.7)	1.00	\$250.00
06/19/2014	C-C	ONE: Review ; Call with Mr. Horan re:	0.30	\$75.00
06/26/2014	DSN	ONE -Review correspondence from Matt Showel.	0.20	\$63.00
07/07/2014	C-C	ONE -Review Settlement Agreement; Review and revise Motion re: same; Review e-mails from Mr. Horan; Meet with Mr. Etra re: same.	1.50	\$375.00
07/08/2014	C-C	ONE: Telephone call with Mr. Horan (.2); Review motion for approval of Settlement and Settlement document (.3).	0.50	\$125.00
07/14/2014	C-C	ONE -Draft e-mail to opposing counsel.	0.20	\$50.00
07/22/2014	C-C	ONE -Finalize and file motion for approval of settlement; E-mails with opposing counsel re: Settlement.	0.70	\$175.00
07/23/2014	P-A	FOUR: Review Joint Motion for Approval of Settlement Agreement; Written communications with counsel; Post motion to Receiver's website.	0.60	\$90.00
08/05/2014	P-A	FIVE: Examine Order entered by Court taking under advisement Motion for Approval of Settlement Agreement; Written communications with counsel; Post Order to Receiver's website; Draft communication to investors advising of Order and objection schedule imposed by the Court; Prepare memo to Receiver's counsel regarding same.	1.30	\$195.00
08/06/2014	P-A	FIVE: Review Receiver's comments to draft communication to investors; Prepare memo to counsel regarding same; Finalize Update to all Claimants regarding Motion Approving Settlement and Court ruling; Commence update of email list in view of recent contact changes from Claimants.	1.30	\$195.00
08/07/2014	P-A	FIVE: Finalize and update mailing List for Notice to Investors regarding Court's ruling on our Motion for Approval of Settlement; Transmit Notice to all Claimants; Prepare memo to Receiver and counsel regarding same.	3.20	\$480.00
08/08/2014	P-A	FIVE: Review responses and other issues related to yesterday's notification to all Claimants regarding settlement approval.	0.40	\$60.00
08/14/2014	P-A	FIVE: Review responses from Claimants to update transmitted last week; Prepare memo to Chris Cavallo.	0.60	\$90.00
09/02/2014	C-C	ONE -Prepare notice; Meet with Ms. Anzalone	0.60	\$150.00

**BROAD AND CASSEL**  
ATTORNEYS AT LAW

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		and Mr. Etra re: same; File same.		
09/02/2014	J-E	ONE -- Reviewed, revised draft notice to Court on not having received objections to settlement agreement.	0.30	\$94.50
09/02/2014	P-A	FOUR: Review settlement email transmitted in early August; Prepare memo to counsel regarding ; Assist with finalization of Notice of Expiration of Objection Deadline.	0.80	\$120.00
09/03/2014	P-A	FOUR: Review Order granting settlement agreement and terms of settlement; Prepare memo to Receiver and counsel regarding ; Post Order on Receiver's website.	0.80	\$120.00
09/04/2014	P-A	FOUR: Further review and preparation of memo regarding	0.30	\$45.00
09/26/2014	C-C	ONE: Review information related to defendant settlement payment.	0.30	\$75.00
<b>TOTAL PROFESSIONAL CHARGES .....</b>				<b><u>\$6,017.00</u></b>

**TIMEKEEPER SUMMARY**

DSN	Daniel S. Newman, PA	1.90	hrs @	\$315.00	per hour	\$598.50
J-E	Jonathan Etra	1.90	hrs @	\$315.00	per hour	\$598.50
C-C	Christopher Cavallo	13.70	hrs @	\$250.00	per hour	\$3,425.00
P-A	Patricia Anzalone	9.30	hrs @	\$150.00	per hour	\$1,395.00
<b>TIMEKEEPER TOTAL .....</b>						<b><u>\$6,017.00</u></b>



**BROAD AND CASSEL**  
ATTORNEYS AT LAW

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Re: Daniel S. Newman, Receiver  
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**ITEMIZED EXPENSES**

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Long Distance Telephone	\$3.22
Online Research	\$9.90
Photocopies	\$0.68
<b>Total Expenses</b> .....	<b><u>\$13.80</u></b>

# **EXHIBIT 3**

# **BERKOWITZ DICK POLLACK & BRANT**



200 South Biscayne Boulevard  
Sixth Floor  
Miami, Florida 33131-5310  
Telephone: 305-379-7000  
Toll Free: 800-999-1CPA (1272)  
Fax: 305-379-8200

515 East Las Olas Boulevard  
Fifteenth Floor  
Fort Lauderdale, Florida 33301-2281  
Telephone: 954-712-7000  
Toll Free: 800-999-1CPA (1272)  
Fax: 954-712-7070

[www.bdp.com](http://www.bdp.com)

Daniel S. Newman, as Receiver  
Broad and Cassel

Invoice: 97717  
Date: 03/24/2010

2 S. Biscayne Blvd., 21st Floor  
Miami, FL 33131

Client ID: 23634

Invoice due upon receipt.

Amount enclosed \$ \_\_\_\_\_

**Progress billing for professional services rendered as follows:**

***Founding Partners Stable-Value Fund, L.P.:***

Preparation of Form 1099 and Form 1096.	\$ 575.00
Preparation of federal and state tax returns for Funding Partners Stable Value Fund LP.	18,210.00
Correspondence with SVF Investors.	1,530.00
Tax consulting and analysis with respect to loan interest and partner redemptions.	1,890.00
	<u>22,205.00</u>

***Founding Partners Stable-Value Fund II, L.P.:***

Preparation of Form 1099 and Form 1096.	197.50
Preparation of federal and state tax returns for Founding Partners Stable Value Fund II L.P.	3,870.00
	<u>4,067.50</u>

***Founding Partners Hybrid Value Fund L.P.:***

Preparation of Form 1099 and Form 1096.	197.50
Preparation of federal and state tax returns for Founding Partners Hybrid Value Fund L.P.	26,010.00
Correspondence in response to tax notices.	840.00
	<u>27,047.50</u>

***Founding Partners Capital Management Company:***

Preparation of Form 1099 and Form 1096.	558.50
Preparation of federal and state tax returns for Founding Partners Capital Management	2,565.00
	<u>3,123.50</u>

New Charges	\$56,443.50
Plus Prior Balance	<u>610,390.00</u>
New Balance	<u>\$666,833.50</u>

*Interest will be charged on balances outstanding for more than 30 days at a rate of 1% per month or 12% per annum. Thank You.*

Founding Partners Receivership - Tax Preparation and Consulting  
 Detailed Time Report as of February 28, 2010

Tax Work	WC	Client code	Staff Name	Date	Time Description	Hours	Rate	Amount
3008000-Tax consulting		23726 Founding Partners Stable-Value F Andreea Cioba	F Andreea Cioba	1/22/10	Review of 2009 payments made to vendors and 1099 filing requirements	1.10	300.00	330.00
3008000-Tax consulting		23726 Founding Partners Stable-Value F Andreea Cioba	F Andreea Cioba	2/22/10	Review of 1099's, preparation of disclosures. Assembly review	0.50	300.00	150.00
3200000-Payroll tax returns		23726 Founding Partners Stable-Value F Dafne Ors	F Dafne Ors	2/19/10	Prepare and process 1099 & 1096 for 2008	0.20	95.00	19.00
3200000-Payroll tax returns		23726 Founding Partners Stable-Value F Dafne Ors	F Dafne Ors	2/22/10	Prepare and process 1099 & 1096 for 2009	0.50	95.00	47.50
3065000-Partnership Tax Returns		23726 Founding Partners Stable-Value F Tereese Filos	F Tereese Filos	2/22/10	Assembly of Form 1096 & 1099 for 2009	0.30	95.00	28.50
								<u>575.00</u>
3008000-Tax consulting		23727 Founding Partners Stable-Value F Andreea Cioba	F Andreea Cioba	2/22/10	Review of 1099's, preparation of disclosures. Assembly review	0.50	300.00	150.00
3200000-Payroll tax returns		23727 Founding Partners Stable-Value F Dafne Ors	F Dafne Ors	2/22/10	Prepare and process 1099 & 1096 for 2009	0.20	95.00	19.00
3065000-Partnership Tax Returns		23727 Founding Partners Stable-Value F Tereese Filos	F Tereese Filos	2/22/10	Assembly of Forms 1096 & 1099 for 2009	0.30	95.00	28.50
								<u>197.50</u>
3008000-Tax consulting		23728 Founding Partners Hybrid Value F Andreea Cioba	F Andreea Cioba	2/22/10	Review of 1099's, preparation of disclosures. Assembly review	0.50	300.00	150.00
3200000-Payroll tax returns		23728 Founding Partners Hybrid Value F Dafne Ors	F Dafne Ors	2/22/10	Prepare and process 1099 & 1096 for 2009	0.20	95.00	19.00
3065000-Partnership Tax assembly		23728 Founding Partners Hybrid Value F Tereese Filos	F Tereese Filos	2/22/10	Assembly of Forms 1096 & 1099 for 2009	0.30	95.00	28.50
								<u>197.50</u>
3200000-Payroll tax returns		23729 Founding Partners Capital Manag Dafne Ors	F Dafne Ors	1/25/10	1099/1096	1.50	95.00	142.50
3008000-Tax consulting		23729 Founding Partners Capital Manag Andreea Cioba	F Andreea Cioba	2/22/10	Review of 1099's, preparation of disclosures. Assembly review	0.50	300.00	150.00
2050000-Accounting Assistance		23729 Founding Partners Capital Manag Dafne Ors	F Dafne Ors	1/27/10	Gather information for 1099s	1.50	95.00	142.50
3200000-Payroll tax returns		23729 Founding Partners Capital Manag Dafne Ors	F Dafne Ors	2/22/10	Prepare and process 1099 & 1096 for 2009	0.70	95.00	66.50
2050000-Accounting Assistance		23729 Founding Partners Capital Manag Dafne Ors	F Dafne Ors	2/23/10	Deliver forms personally to client	0.30	95.00	28.50
3200000-Payroll tax returns		23729 Founding Partners Capital Manag Tereese Filos	F Tereese Filos	2/22/10	Assembly of Forms 1096 & 1099 for 2009.	0.30	95.00	28.50
								<u>558.50</u>
3008000-Tax consulting		23634 Founding Partners Receivership Andreea Cioba	F Andreea Cioba	12/17/09	tax consulting with respect to investors and worked on memo.	0.50	300.00	150.00
3008000-Tax consulting		23726 Founding Partners Stable-Value F Andreea Cioba	F Andreea Cioba	12/1/09	Looked into	1.10	300.00	330.00
3008000-Tax consulting		23726 Founding Partners Stable-Value F Andreea Cioba	F Andreea Cioba	12/8/09	Calls with investors regarding K-1's and letters	1.00	300.00	300.00
3008000-Tax consulting		23726 Founding Partners Stable-Value F Andreea Cioba	F Andreea Cioba	12/11/09	calls to various investors and tax advisors.	0.50	300.00	150.00
3008000-Tax consulting		23726 Founding Partners Stable-Value F Andreea Cioba	F Andreea Cioba	12/23/09	2009 planning, calls to investors, update on tax returns.	1.50	300.00	450.00
3008000-Tax consulting		23726 Founding Partners Stable-Value F Andreea Cioba	F Andreea Cioba	2/2/10	Call with Karen Gurnlicks Rideout, investor, regarding projections	0.50	300.00	150.00
								<u>1,530.00</u>
6035000-Tax Issues		23634 Founding Partners Receivership Dustin Grizzle	Dustin Grizzle	12/3/09	Prepared 1120S for the year ended 12/31/2008	1.50	150.00	225.00
6035000-Tax Issues		23634 Founding Partners Receivership Dustin Grizzle	Dustin Grizzle	12/8/09	Meeting with tax and forensic team to discuss ongoing issues with regards to	0.80	150.00	120.00

Founding Partners Receivership - Tax Preparation and Consulting  
Detailed Time Report as of February 28, 2010

Tax Work	WC	Client code	Staff Name	Date	Time Description	Hours	Rate	Amount
6035000-Tax Issues	23634	Founding Partners Receivership	Joao Gomes	12/8/09	Weekly meeting to discuss status and current open items for HFV, SVF, and SVFII.	0.80	150.00	120.00
3008000-Tax consulting	23726	Founding Partners Stable-Value F Andreea Cloara	Andreea Cloara	1/26/10	2008 tax consulting regarding accruals	0.60	300.00	180.00
3008000-Tax consulting	23726	Founding Partners Stable-Value F Andreea Cloara	Andreea Cloara	1/27/10	Provided guidance on	0.40	300.00	120.00
3008000-Tax consulting	23726	Founding Partners Stable-Value F Andreea Cloara	Andreea Cloara	2/4/10	Review of Stable Value Fund.	0.60	300.00	180.00
3008000-Tax consulting	23726	Founding Partners Stable-Value F Andreea Cloara	Andreea Cloara	2/15/10	Review of 2008 workpapers and federal tax return	2.00	300.00	600.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Dustin Grizzle	Dustin Grizzle	12/8/09	Review of current year documents, reconciling Investments. QuickBooks general ledger review.	3.20	150.00	480.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Dustin Grizzle	Dustin Grizzle	12/16/09	Prepared 1065 for the year ended 12/31/2008	1.80	150.00	270.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Dustin Grizzle	Dustin Grizzle	1/7/10	Preparation for meeting with tax manager and tax staff regarding open items.	2.60	150.00	390.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Dustin Grizzle	Dustin Grizzle	1/12/10	Review of open items and discussed with Joao Gomes on how to proceed.	1.00	150.00	150.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Dustin Grizzle	Dustin Grizzle	1/13/10	Analysis of and Working with tax staff on	1.20	150.00	180.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Dustin Grizzle	Dustin Grizzle	1/15/10	Capital reconciliation schedule analysis	1.20	150.00	180.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Dustin Grizzle	Dustin Grizzle	1/18/10	Review of Partner capital schedules and taxable income reconciliation	3.10	150.00	465.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Dustin Grizzle	Dustin Grizzle	1/19/10	Review of Partner Capital Schedules and Taxable income reconciliation	4.20	150.00	630.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Dustin Grizzle	Dustin Grizzle	1/20/10	Prepared 1065 for the year ended 12/31/2008	1.40	150.00	210.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Dustin Grizzle	Dustin Grizzle	1/21/10	Review of workpapers for tax return. review of Taxable income reconciliation and partners capital schedules.	1.20	150.00	180.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Dustin Grizzle	Dustin Grizzle	1/22/10	Review of Tax return workpapers for the year ended 12/31/2008	3.40	150.00	510.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Dustin Grizzle	Dustin Grizzle	1/22/10	Review of form 1065 and state tax returns for the year ended 12/31/2008	3.10	150.00	465.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Dustin Grizzle	Dustin Grizzle	1/25/10	Review of 1065 and related state tax returns for the year ended 12/31/2008	4.20	150.00	630.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Dustin Grizzle	Dustin Grizzle	1/26/10	Updated	2.70	150.00	405.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Dustin Grizzle	Dustin Grizzle	1/26/10	Review of 1065 and related state tax returns for the year ended 12/31/2008	2.00	150.00	300.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Dustin Grizzle	Dustin Grizzle	1/27/10	Review of 1065 and related state tax returns for the year ended 12/31/2009	3.60	150.00	540.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Dustin Grizzle	Dustin Grizzle	1/28/10	Review/edit of workpapers and Tax return for tax manager review.	6.20	150.00	930.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Joao Gomes	Joao Gomes	12/10/09	Set-up of workpaper template, review of prior year amounts on return against books, adjusting journal entries to match tax return.	5.30	150.00	795.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Joao Gomes	Joao Gomes	12/11/09	Analysis and review of	2.60	150.00	390.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Joao Gomes	Joao Gomes	1/12/10	Adjusting and formatting 1	0.70	150.00	105.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Joao Gomes	Joao Gomes	1/13/10	Adjusting and formatting	7.10	150.00	1,065.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Joao Gomes	Joao Gomes	1/15/10	Reconciliation of and creation of	6.30	150.00	945.00
3065000-Partnership Tax Returns	23726	Founding Partners Stable-Value F Joao Gomes	Joao Gomes	1/15/10	Checking 2008 accruals paid in 2009.	1.20	150.00	180.00

Founding Partners Receivership - Tax Preparation and Consulting  
Detailed Time Report as of February 28, 2010

Tax Work	WC	Client code	Staff Name	Date	Time Description	Hours	Rate	Amount
3065000-Partnership Tax Returns		23726 Founding Partners Stable-Value F Joao Gomes	F Joao Gomes	1/18/10	Reconciliation of partner capital and special allocation of income on a monthly basis.	7.60	150.00	1,140.00
3065000-Partnership Tax Returns		23726 Founding Partners Stable-Value F Joao Gomes	F Joao Gomes	1/19/10	Reconciliation of partners capital and computation of special income allocation.	6.80	150.00	1,020.00
3065000-Partnership Tax Returns		23726 Founding Partners Stable-Value F Joao Gomes	F Joao Gomes	1/20/10	Reconciliation of partners capital accounts and trial balance adjustments.	7.20	150.00	1,080.00
3065000-Partnership Tax Returns		23726 Founding Partners Stable-Value F Joao Gomes	F Joao Gomes	1/21/10	Actual tax software input and adjustments.	1.20	150.00	180.00
3065000-Partnership Tax Returns		23726 Founding Partners Stable-Value F Joao Gomes	F Joao Gomes	1/21/10	Reconciliation of Schedule M-3.	1.20	150.00	180.00
3065000-Partnership Tax Returns		23726 Founding Partners Stable-Value F Joao Gomes	F Joao Gomes	1/21/10	Reconciling partner capital and review of adjusting journal entry before merge to tax return.	3.60	150.00	540.00
3065000-Partnership Tax Returns		23726 Founding Partners Stable-Value F Joao Gomes	F Joao Gomes	1/22/10	Preparation of Form 1065 and state tax returns for the period ended 12/31/2008.(Preparation of state tax returns)	4.20	150.00	630.00
3065000-Partnership Tax Returns		23726 Founding Partners Stable-Value F Joao Gomes	F Joao Gomes	1/25/10	Preparation of Form 1065 and state tax returns for the period ended 12/31/2008.(Fixing capital percentages, special allocations, and clearing review notes).	4.70	150.00	705.00
3065000-Partnership Tax Returns		23726 Founding Partners Stable-Value F Joao Gomes	F Joao Gomes	1/27/10	Preparation of Form 1065 and state tax returns for the period ended 12/31/2008.(Adjusting capital balances after software transfer)	1.90	150.00	285.00
3065000-Partnership Tax Returns		23726 Founding Partners Stable-Value F Joao Gomes	F Joao Gomes	1/28/10	Preparation of state tax returns for the period ended 12/31/2008.(Preparation of state tax returns)	3.40	150.00	510.00
								<u>18,210.00</u>
3065000-Partnership Tax Returns		23727 Founding Partners Stable-Value F Joao Gomes	F Joao Gomes	12/17/09	Prepared 1065 for the year ended 12/31/2008	2.60	150.00	390.00
3065000-Partnership Tax Returns		23727 Founding Partners Stable-Value F Joao Gomes	F Joao Gomes	1/28/10	Review of state tax returns for the year ended 12/31/2008	2.20	150.00	330.00
3065000-Partnership Tax Returns		23727 Founding Partners Stable-Value F Joao Gomes	F Joao Gomes	1/29/10	Review of Form 1065 and state tax returns for the Year Ended 12/31/08	8.50	150.00	1,275.00
3065000-Partnership Tax Returns		23727 Founding Partners Stable-Value F Joao Gomes	F Joao Gomes	1/15/10	Preparation of Form 1065 for the period ended 12/31/2008.(Partner capital balance reconciliation and DIF file transfer)	1.60	150.00	240.00
3065000-Partnership Tax Returns		23727 Founding Partners Stable-Value F Joao Gomes	F Joao Gomes	1/28/10	Preparation of Form 1065 and related state tax returns for the period ended 12/31/2008.(Preparation of adjusted trial balance, journal entries, workpapers, reconciliation of partner capital accounts, tax software input and adjustments for review).	9.40	150.00	1,410.00
3065000-Partnership Tax Returns		23727 Founding Partners Stable-Value F Joao Gomes	F Joao Gomes	1/29/10	Preparation of Form 1065 for the period ended 12/31/2008.(Preparation of adjusted trial balance, journal entries, workpapers, reconciliation of partner capital accounts, tax software input and adjustments for review).	1.50	150.00	225.00
								<u>3,870.00</u>

Founding Partners Receivership - Tax Preparation and Consulting  
 Detailed Time Report as of February 28, 2010

Tax Work	WC	Client code	Staff Name	Date	Time Description	Hours	Rate	Amount
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Andreea Cioba	2/24/10	Meeting with staff to assist in reviewing return and reconciling items.	1.00	300.00	300.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	12/7/09	Review of current year documents, reconciling Investments, QuickBooks general ledger review.	5.00	150.00	750.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	12/8/09	Review of current year documents, reconciling Investments, QuickBooks general ledger review.	3.00	150.00	450.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	12/9/09	(Review of current year documents, reconciling Investments, QuickBooks general ledger review.	1.40	150.00	210.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	12/10/09	Preparation of state tax returns for the year ended 12/31/2008.	4.80	150.00	720.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	12/15/09	Prepared state tax returns for the year ended 12/31/2008	2.50	150.00	375.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	12/18/09	Review of Partnership agreement to analyze c	2.20	150.00	330.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	12/21/09	Prepared 1065 for the year ended 12/31/2008	0.80	150.00	90.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	12/23/09	Open items review	1.80	150.00	270.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	12/28/09	Meeting with tax staff to f	1.20	150.00	180.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	12/29/09	Prepared 1065 for the year ended 12/31/2008	0.70	150.00	105.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	1/4/10	Discussion and analysis of open items with tax staff t	1.60	150.00	240.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	1/5/10	Data Analysis for	2.20	150.00	330.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	1/6/10	Data analysis and research for cost basis of investments	3.80	150.00	570.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	1/6/10	Preparation for meeting with tax director to discuss	2.10	150.00	315.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	1/7/10	Meeting with tax director and tax staff to discuss	1.20	150.00	180.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	1/8/10	Prepared 1065 for the year ended 12/31/2008	1.50	150.00	225.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	1/26/10	Review of tax return procedures and open items with tax staff.	0.60	150.00	90.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	1/27/10	Review of 1065 and state tax returns for the year ended 12/31/2008	1.80	150.00	270.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	1/28/10	Review of 1065 and state tax returns for the year ended 12/31/2009	3.60	150.00	540.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	2/1/10	Review of 1065 and state returns and workpapers for the year ended 12/31/2008	7.10	150.00	1,065.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	2/2/10	Determination of	1.60	150.00	240.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	2/2/10	Review of federal and state tax returns for the year ended 12/31/2008	4.60	150.00	690.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	2/3/10	Review of federal and state tax returns for the year ended 12/31/2009	8.30	150.00	1,245.00
3065000-Partnership Tax Returns		23728 Founding Partners Hybrid Value F	Dustin Grizzle	2/5/10	Review of federal and state tax returns for the year ended 12/31/2010	5.20	150.00	780.00



Founding Partners Receivership - Tax Preparation and Consulting  
 Detailed Time Report as of February 28, 2010

Tax Work	WC	Client code	Staff Name	Date	Time Description	Hours	Rate	Amount
3065004-Partnership Tax review	23728	Founding Partners Hybrid Value F	Dustin Grizzle	2/24/10	Review of federal Tax return and workpapers for the year ended 12/31/2008	1.80	150.00	270.00
3065007-Partnership Tax over review	23728	Founding Partners Hybrid Value F	Dustin Grizzle	2/25/10	Review of state Tax returns and workpapers for the year ended 12/31/2008	8.30	160.00	1,245.00
3065002-Partnership Tax preparation	23728	Founding Partners Hybrid Value F	Dustin Grizzle	2/26/10	Review of Tax return and workpapers for the year ended 12/31/2008	2.70	150.00	405.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	12/7/09	Categorizing and labeling tax trial balance with	2.40	150.00	360.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	12/8/09	Preparation of K-1 summary worksheet for entry into tax return software.	4.90	150.00	735.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	12/9/09	Preparing K-1 summary, tying prior year ending capital, analyzing fair value differences.	6.70	150.00	1,005.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	12/10/09	Adjusting	2.70	150.00	405.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	12/14/09	Creating and reference to workpapers available to produce open items list.	2.60	150.00	390.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	12/15/09	Finalizing open items list specially for investment accounts without K-1s; checking available documents and prior year information reported.	1.20	150.00	180.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	12/16/09	Building	2.60	150.00	390.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	12/17/09	Building and reviewing partnership agreement and other documentation to	4.60	150.00	690.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	12/22/09	research.	1.60	150.00	240.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	12/30/09	Reconciliation and listing of investment accounts to be reported on the tax return.	4.20	150.00	630.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	12/31/09	Developing reconciliation schedule for	4.00	150.00	600.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	1/4/10	Finalizing and request of open items list	2.70	150.00	405.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	1/5/10	Preparing K-1 and 1099 income summary to post journal entry in QuickBooks and/or tax trial balance.	2.60	150.00	420.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	1/6/10	Printing and compiling information gathered for	2.30	150.00	345.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	1/6/10	Meeting with tax senior to discuss	3.70	150.00	555.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	1/7/10	Prepared worksheets for review. Search for	1.60	150.00	240.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	1/7/10	Meeting with tax team to discuss it	1.70	150.00	255.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F	Joao Gomes	1/8/10	Preparation of	3.70	150.00	555.00

Founding Partners Receivership - Tax Preparation and Consulting  
 Detailed Time Report as of February 28, 2010

Tax Work	WC	Client code	Staff Name	Date	Time Description	Hours	Rate	Amount
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F Joao Gomes	F Joao Gomes	1/11/10	Revision of Profit and Loss statement from QuickBooks and preparation of	5.70	150.00	855.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F Joao Gomes	F Joao Gomes	1/15/10	Preparation of	1.90	150.00	285.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F Joao Gomes	F Joao Gomes	1/25/10	Preparing a	4.80	150.00	720.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F Joao Gomes	F Joao Gomes	1/26/10	Preparation of Form 1065 and related state tax returns for the period ended 12/31/2008. Import of information to tax software, adjustment of errors upon import.	6.40	150.00	960.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F Joao Gomes	F Joao Gomes	1/26/10	Calculation of taxable income interest % and ending capital reconciliation.	3.10	150.00	465.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F Joao Gomes	F Joao Gomes	1/27/10	State returns preparation.	2.00	150.00	300.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F Joao Gomes	F Joao Gomes	1/27/10	Adjusting	6.10	150.00	915.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F Joao Gomes	F Joao Gomes	2/1/10	Clearing	1.00	150.00	150.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F Joao Gomes	F Joao Gomes	2/2/10	Clearing review notes -	0.70	150.00	105.00
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F Joao Gomes	F Joao Gomes	2/8/10	Transfer of workpapers to online archive.	2.50	150.00	375.00
								<u>26,010.00</u>
3120000-Corporate Tax Returns	23729	Founding Partners Capital Manag Duesih Grizzle	F Joao Gomes	12/2/09	Prepared 1120S for the year ended 12/31/2008	2.60	150.00	390.00
3120000-Corporate Tax Returns	23729	Founding Partners Capital Manag Joao Gomes	F Joao Gomes	12/2/09	Preparation of template workpapers and transfer of 2007 fixed assets balances.	3.00	150.00	450.00
3120000-Corporate Tax Returns	23729	Founding Partners Capital Manag Joao Gomes	F Joao Gomes	12/4/09	Inputting asset additions, preparing tax trial balance worksheet to import to tax return software, initial M-1 entries, and preparation of open items list.	3.90	150.00	585.00
3120000-Corporate Tax Returns	23729	Founding Partners Capital Manag Joao Gomes	F Joao Gomes	12/7/09	Cross-check QuickBooks records to	1.40	150.00	210.00
3120000-Corporate Tax Returns	23729	Founding Partners Capital Manag Joao Gomes	F Joao Gomes	1/29/10	Preparation of tax workpapers and tax trial balance bridge before merging into tax software. Preparation of federal and state tax returns.	6.20	150.00	930.00
								<u>2,565.00</u>
3065000-Partnership Tax Returns	23728	Founding Partners Hybrid Value F Joao Gomes	F Joao Gomes	1/12/10	Preparation of Form 1065 for the period ended 12/31/2008. (Entering information on tax return forms)	3.80	150.00	570.00
3008000-Tax consulting	23726	Founding Partners Stable-Value F Andreea Cioara	F Andreea Cioara	1/19/10	Review of	0.90	300.00	270.00
								<u>840.00</u>
3008000-Tax consulting	23726	Founding Partners Stable-Value F Andreea Cioara	F Andreea Cioara	1/17/10	Review of legal opinion and redemption agreement with respect to Global Fund.	1.20	300.00	360.00
3008000-Tax consulting	23727	Founding Partners Stable-Value F Andreea Cioara	F Andreea Cioara	1/20/10	Review of legal opinion and redemption agreement with respect to Global Fund.	1.00	300.00	300.00
3008000-Tax consulting	23728	Founding Partners Stable-Value F Andreea Cioara	F Andreea Cioara	1/18/10	Review of Global Fund Investment in FP entities.	1.00	300.00	300.00

Founding Partners Receivership - Tax Preparation and Consulting  
 Detailed Time Report as of February 28, 2010

Tax Work	WC	Client code	Staff Name	Date	Time Description	Hours	Rate	Amount
3008000-Tax consulting		23729 Founding Partners Stable-Value F	Andreaea Cloara	1/22/10	Started analysis of legal documents. , review of	0.90	300.00	270.00
3008000-Tax consulting		23730 Founding Partners Stable-Value F	Andreaea Cloara	2/16/10	Continued Review of legal opinion and supporting materials.	0.80	300.00	240.00
3008000-Tax consulting		23731 Founding Partners Stable-Value F	Andreaea Cloara	2/25/10	Analysis of	1.40	300.00	420.00
								<u>1,890.00</u>
								<u>\$ 56,443.50</u>

Total Client Charges:

Founding Partners Receivership  
 Berkowitz Pollack Brant Advisors and Consultants  
 Related to Matters other than the Receiver's Dispute with Sun Capital Inc. and Related Entities  
 April 1, 2014 through January 31, 2015

Project and Project Description	Staff Name	Date	Description	Hours	Rate	Amount
<b>Analysis and Tracking of Post Claims Motion Investor Requests and Objections:</b> Provided litigation support and consulting services related to all correspondence received from investors after the claims motion was filed. Documents were created to summarize all requests and the documents received from investors were identified. Each investor request was analyzed and work was performed to address each investors' question or concern. Our findings were communicated to the Receiver and the Receiver's counsel. Reviewed and provided input on the Response to Claims Objection filed and other filings re: claims that were filed with the court. Assist with compilation of non-investor creditor information and respond to Receiver's counsel's inquiries re: same.	Adam Lang Rachel Kelly Adam Lang Rachel Kelly Adam Lang Rachel Kelly Adam Lang	4/1/2014 4/1/2014 4/2/2014 4/2/2014 4/3/2014 4/3/2014 4/9/2014	Update to transfer chart and review emails from Receiver's counsel Review and analysis of work papers and email correspondence. Analysis of transfer requests; respond to investor correspondence on claim and claims objections Review and analysis of investor inquiry, work papers and email correspondence; case discussion. Analysis of transfers and requests; update logs; cross reference schedules Review of SVFI Investor information and email database. Update transfer request binder; review of emails and correspondence with counsel re:	1.6 0.4 3.1 1.0 4.8 0.9 1.5	\$ 300.00 \$ 200.00 \$ 300.00 \$ 300.00 \$ 300.00 \$ 200.00 \$ 300.00	\$ 480.00 \$ 80.00 \$ 930.00 \$ 200.00 \$ 1,440.00 \$ 180.00 \$ 480.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	4/15/2014	Analysis of investor objections and transfers; phone call with Receiver's counsel	0.7	\$ 300.00	\$ 210.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	4/16/2014	Analysis of Amold claim objection; review of investor transfers	0.7	\$ 300.00	\$ 210.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	4/22/2014	Email to counsel re: investor information.	0.2	\$ 200.00	\$ 40.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	4/23/2014	Review and follow up of investor request	0.8	\$ 300.00	\$ 240.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	4/23/2014	Email to investor.	0.2	\$ 200.00	\$ 40.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	4/24/2014	Discussion; review of inbox.	0.1	\$ 200.00	\$ 20.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	4/30/2014	Review of Amold Objection and work paper.	0.6	\$ 200.00	\$ 120.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	5/1/2014	Analysis of objections and transfers; prepare for meeting with Receiver's counsel	4.6	\$ 300.00	\$ 1,380.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	5/1/2014	Preparation for meeting with counsel.	0.5	\$ 200.00	\$ 100.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	5/2/2014	Analysis of transfer issues and objections; meeting with Receiver and Receiver's counsel re: follow up on objections	3.9	\$ 300.00	\$ 1,170.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	5/2/2014	Preparation for meeting and participation in meeting with counsel; preparation of work papers; review of emails.	4.1	\$ 200.00	\$ 820.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	5/5/2014	Update to distribution schedules and claims schedules	1.4	\$ 300.00	\$ 420.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	5/5/2014	Review of email and information.	0.1	\$ 200.00	\$ 20.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	5/15/2014	Correspondence with Receiver's counsel re:	0.3	\$ 300.00	\$ 90.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	5/19/2014	Correspondence with counsel to Receiver re:	1.1	\$ 300.00	\$ 330.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	David Siegel	5/20/2014	Review of emails, review of declaration.	0.4	\$ 300.00	\$ 120.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	5/20/2014	Analysis of claims objection motion; phone call with Receiver's counsel; follow up preparation of work papers.	3.7	\$ 300.00	\$ 1,110.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	5/20/2014	Review and analysis of Response to Claim Objections and previous files; conference call with counsel; preparation of work papers.	4.2	\$ 200.00	\$ 840.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	David Siegel	5/21/2014	Analysis of pleadings and declaration.	0.5	\$ 300.00	\$ 150.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	5/21/2014	Review of Objections motion and changes; review declaration	1.7	\$ 300.00	\$ 510.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	5/21/2014	Continued review and analysis of Response to Claim Objections and previous files; preparation of work papers.	2.4	\$ 200.00	\$ 480.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	5/22/2014	Review and analysis of updated objection motion	1.5	\$ 300.00	\$ 480.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	5/22/2014	Continued review and analysis of Response to Claim Objections and previous files; preparation of work papers and draft schedules	1.5	\$ 200.00	\$ 320.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	5/23/2014	Updates to Objection notice	1.8	\$ 300.00	\$ 540.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	5/27/2014	Follow up re: claims objections	0.2	\$ 300.00	\$ 60.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	5/27/2014	Review of emails.	0.1	\$ 200.00	\$ 20.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	6/9/2014	Case discussion with counsel; review and analysis of emails and work papers; preparation of work papers.	2.1	\$ 200.00	\$ 420.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	6/8/2014	Update claim schedule	1.3	\$ 300.00	\$ 390.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	6/10/2014	Follow up with counsel and review of documents	0.3	\$ 300.00	\$ 90.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	6/17/2014	Discussion with counsel re: creditors	0.3	\$ 300.00	\$ 90.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	6/16/2014	Review of Non-Investor Creditor information.	0.1	\$ 200.00	\$ 20.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	6/15/2014	Review and analysis of Receiver's Proposed Order Approving Receiver's Recommendations and Fairness of Distribution of FP Oesigned Interest; comments to Receiver's counsel	2.9	\$ 300.00	\$ 870.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	6/19/2014	Review and analysis of Opinion and Order.	2.1	\$ 200.00	\$ 420.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	6/20/2014	Review of Order	1.3	\$ 300.00	\$ 390.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	6/20/2014	Review and analysis of Opinion and Order; case discussions.	1.4	\$ 200.00	\$ 280.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	David Siegel	7/3/2014	Review of court order.	0.5	\$ 300.00	\$ 150.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	7/3/2014	Review of motion	0.4	\$ 300.00	\$ 120.00

**Founding Partners Receivership**  
**Beckowitz Pollack Brant Advisors and Consultants**  
**PROJECT DESCRIPTIONS-Detailed Time Records-Related to Matters other than the Receiver's Dispute with Sun Capital Inc. and Related Entities**  
**April 1, 2014 through January 31, 2015**

Project and Project Description	Staff Name	Date	Description	Hours	Rate	Amount
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	7/3/2014	Review of Opinion and Order.	0.4	\$ 200.00	\$ 80.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	7/7/2014	Review and analysis of email database.	0.2	\$ 200.00	\$ 40.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	7/29/2014	Analysis of non-investor creditors; assist tax with search for 1099s	0.8	\$ 300.00	\$ 240.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	7/30/2014	Investigate non-investor creditor information	0.3	\$ 300.00	\$ 90.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Adam Lang	8/4/2014	Analysis of claims exhibits to motion; sent to Receiver's counsel	0.5	\$ 300.00	\$ 150.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	9/1/2014	Assistance with issues; call with investor; call with counsel; review of information.	2.4	\$ 250.00	\$ 600.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	9/12/2014	Continued discussion and assistance with issues; call with investor; call with counsel; review of information.	0.7	\$ 250.00	\$ 175.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	9/15/2014	Continued discussion re:	0.2	\$ 250.00	\$ 50.00
Analysis and Tracking of Post Claims Motion Investor Requests and Objections	Rachel Kelly	10/10/2014	Assistance with transfer of interest information.	0.4	\$ 250.00	\$ 100.00
<b>Analysis and Tracking of Post Claims Motion Investor Requests and Objections Total</b>				<b>69.6</b>		<b>\$ 18,425.00</b>

**Case Administration/ Compilation of Email Database:** Project management of the case- this includes: internal meetings, meetings with the Receiver and his counsel re: status of projects and correspondence re: the same, results of analyses performed and the determination of additional analyses or work that needed to be performed. Creation of an email database that organizes and facilitates the tracking of all outstanding projects and allows for efficient and effective searching of email correspondence in this matter.

Case Administration/ Compilation of Email Database	Rachel Kelly	4/4/2014	Review and analysis of email database.	1.1	\$ 200.00	\$ 220.00
Case Administration/ Compilation of Email Database	David Siegel	4/9/2014	Review of emails.	0.5	\$ 300.00	\$ 150.00
Case Administration/ Compilation of Email Database	Carley Radcliff Astigarra	4/16/2014	Review of email and legal pleading.	1.0	\$ 300.00	\$ 300.00
Case Administration/ Compilation of Email Database	Adam Lang	4/16/2014	Analysis of database	0.8	\$ 150.00	\$ 120.00
Case Administration/ Compilation of Email Database	Adam Lang	4/23/2014	Update email database	1.1	\$ 300.00	\$ 330.00
Case Administration/ Compilation of Email Database	Adam Lang	4/24/2014	Analysis of FF email database	0.3	\$ 300.00	\$ 90.00
Case Administration/ Compilation of Email Database	Adam Lang	4/28/2014	Update email database	0.6	\$ 300.00	\$ 180.00
Case Administration/ Compilation of Email Database	Martin Prinsloo	5/7/2014	Update analyses.	0.8	\$ 250.00	\$ 200.00
Case Administration/ Compilation of Email Database	Martin Prinsloo	5/20/2014	Review and update analyses.	1.8	\$ 250.00	\$ 450.00
Case Administration/ Compilation of Email Database	Martin Prinsloo	5/22/2014	Review and update analyses.	1.0	\$ 300.00	\$ 300.00
Case Administration/ Compilation of Email Database	Rachel Kelly	6/10/2014	Review of schedules, memos and emails.	0.6	\$ 200.00	\$ 120.00
Case Administration/ Compilation of Email Database	Rachel Kelly	6/25/2014	Review and analysis of email database.	0.9	\$ 200.00	\$ 180.00
Case Administration/ Compilation of Email Database	Rachel Kelly	7/29/2014	Review of email; discussion re: information.	0.2	\$ 200.00	\$ 40.00
Case Administration/ Compilation of Email Database	Rachel Kelly	8/14/2014	Review of emails and information; discussion with team members about	0.2	\$ 250.00	\$ 50.00
Case Administration/ Compilation of Email Database	Rachel Kelly	8/25/2014	Review of emails.	1.5	\$ 300.00	\$ 450.00
Case Administration/ Compilation of Email Database	Carley Radcliff Astigarra	9/12/2014	Analysis of case issues	0.5	\$ 150.00	\$ 75.00
Case Administration/ Compilation of Email Database	Carley Radcliff Astigarra	10/6/2014	Database analysis	2.7	\$ 150.00	\$ 405.00
Case Administration/ Compilation of Email Database	Adam Lang	10/15/2014	Analysis of non-Sun projects	5.7	\$ 300.00	\$ 1,710.00
Case Administration/ Compilation of Email Database	Adam Lang	10/16/2014	Analysis of Sun and non-Sun projects	0.4	\$ 250.00	\$ 100.00
Case Administration/ Compilation of Email Database	Rachel Kelly	10/16/2014	Database analysis	0.8	\$ 150.00	\$ 120.00
Case Administration/ Compilation of Email Database	Carley Radcliff Astigarra	11/2/2014	Analysis of Database	1.0	\$ 150.00	\$ 150.00
Case Administration/ Compilation of Email Database	Carley Radcliff Astigarra	11/22/2015	Call with counsel; Analysis of Database	1.0	\$ 150.00	\$ 150.00
<b>Case Administration/ Compilation of Email Database Total</b>				<b>28.7</b>		<b>\$ 7,075.00</b>

**Lock Box Project:** Creation of methodology and database to record, monitor and analyze receipts into the lock box account

Lock Box Project	Carley Radcliff Astigarra	4/24/2014	Review of Lock Box reports	0.3	\$ 150.00	\$ 45.00
Lock Box Project	Carley Radcliff Astigarra	5/17/2014	Review and analysis of lockbox database	3.0	\$ 150.00	\$ 450.00
Lock Box Project	Carley Radcliff Astigarra	5/20/2014	Review and analysis of lockbox database	0.6	\$ 150.00	\$ 90.00
<b>Lock Box Project Total</b>				<b>3.9</b>		<b>\$ 585.00</b>

**Preparation of Receivership Tax Returns/ IRS Correspondence:** Preparation of federal, state and payroll tax returns for Receivership Entities. Correspondence with IRS and respond to IRS notices.

Preparation of Receivership Tax Returns/ IRS Correspondence	Karen Lake	4/5/2014	Extension Calculation.	0.1	\$ 365.00	\$ 36.50
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	4/6/2014	Extensions for NY and NJ.	0.3	\$ 150.00	\$ 45.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	4/7/2014	Response to email from the client regarding copy of K-1.	0.4	\$ 150.00	\$ 60.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	4/8/2014	Preparation of extension.	0.3	\$ 150.00	\$ 45.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	4/8/2014	Extension	0.2	\$ 150.00	\$ 30.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	4/17/2014	Calling to IRS and Preparation of Form 9821.	0.5	\$ 150.00	\$ 75.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	4/17/2014	Calling to IRS and Preparation of Form 9821	0.5	\$ 150.00	\$ 75.00

Founding Partners Receivership  
 Berkowitz Pollack Brant Advisors and Consultants  
 Related to Matters other than the Receiver's Dispute with Sun Capital Inc. and Related Entities  
 April 1, 2014 through January 31, 2015

PROJECT DESCRIPTIONS: Detailed Time Records-Related to Matters other than the Receiver's Dispute with Sun Capital Inc. and Related Entities

Project and Project Description	Staff Name	Date	Description	Hours	Rate	Amount
Preparation of Receivership Tax Returns/ IRS Correspondence	Ed Cooper	5/16/2014	Conference call	0.5	\$300.00	\$150.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Andrea Cloara	6/17/2014	Preparation of form 1065 for the year ended December 31, 2013.	1.0	\$300.00	\$300.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	6/25/2014	Preparation of form 1065 for the year ended December 31, 2013.	0.2	\$150.00	\$30.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudne Ois Espinoza	6/27/2014	Preparation of form 1065 for the year ended December 31, 2013.	0.3	\$95.00	\$28.50
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudne Ois Espinoza	6/27/2014	Preparation of form 1065 for the year ended December 31, 2013.	0.2	\$95.00	\$19.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudne Ois Espinoza	6/27/2014	Preparation of form 1065 for the year ended December 31, 2013.	0.3	\$95.00	\$28.50
Preparation of Receivership Tax Returns/ IRS Correspondence	Itchel Hondatas	7/1/2014	Preparation of 2013 Tax Return.	6.0	\$150.00	\$900.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	7/1/2014	Preparation of form 1065 for the year ended December 31, 2013.	0.3	\$150.00	\$45.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	7/2/2014	Preparation of form 1065 for the year ended December 31, 2013.	0.5	\$150.00	\$75.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Itchel Hondatas	7/2/2014	Preparation of form 1065 for the year ended December 31, 2013.	6.7	\$150.00	\$1,005.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Itchel Hondatas	7/7/2014	Preparation of form 1065 for the year ended December 31, 2013.	0.5	\$150.00	\$75.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Itchel Hondatas	7/7/2014	Preparation of form 1065 for the year ended December 31, 2013.	1.5	\$150.00	\$225.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	7/9/2014	Preparation of form 1065 for the year ended December 31, 2013.	6.5	\$150.00	\$975.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	7/10/2014	Preparation of form 1065 for the year ended December 31, 2013.	1.0	\$300.00	\$300.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Andrea Cloara	7/10/2014	Review of Form 1065 for the year ended December 31, 2013.	0.2	\$150.00	\$30.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	7/10/2014	Preparation of form 1065 for the year ended December 31, 2013.	0.5	\$150.00	\$75.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	7/14/2014	Preparation of form 1065 for the year ended December 31, 2013.	3.8	\$150.00	\$570.00
Preparation of Receivership Tax Returns/ IRS Correspondence	David Fine	7/15/2014	Preparation of form 1065 for the year ended December 31, 2013.	0.6	\$150.00	\$90.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	7/15/2014	Preparation of form 1065 for the year ended December 31, 2013.	2.1	\$150.00	\$315.00
Preparation of Receivership Tax Returns/ IRS Correspondence	David Fine	7/15/2014	Preparation of form 1065 for the year ended December 31, 2013.	0.9	\$150.00	\$135.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	7/16/2014	Preparation of form 1065 for the year ended December 31, 2013.	0.3	\$150.00	\$45.00
Preparation of Receivership Tax Returns/ IRS Correspondence	David Fine	7/16/2014	Preparation of form 1065 for the year ended December 31, 2013.	1.2	\$150.00	\$180.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Ed Cooper	7/17/2014	Preparation of form 1065 for the year ended December 31, 2013.	1.0	\$300.00	\$300.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Andrea Cloara	7/17/2014	Review of Form 1065 for the year ended December 31, 2013.	0.5	\$300.00	\$150.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Andrea Cloara	7/24/2014	Review of Form 1065 for the year ended December 31, 2013.	1.0	\$150.00	\$150.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	7/29/2014	Connect the return for review notes from the director and preparation of California Tax Return	0.5	\$150.00	\$75.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	7/29/2014	Preparation of form 1065 for the year ended December 31, 2013.	1.0	\$300.00	\$300.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Andrea Cloara	7/29/2014	Review of Form 1065 for the year ended December 31, 2013.	1.0	\$150.00	\$150.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	7/30/2014	Preparation of form 1065 for the year ended December 31, 2013.	2.3	\$150.00	\$345.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	7/30/2014	Preparation of form 1065 for the year ended December 31, 2013.	1.5	\$150.00	\$225.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	7/30/2014	Preparation of form 1065 for the year ended December 31, 2013.	2.0	\$150.00	\$300.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	7/30/2014	Preparation of form 1065 for the year ended December 31, 2013.	0.8	\$170.00	\$136.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/5/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	1.0	\$300.00	\$300.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Andrea Cloara	8/5/2014	Answer questions on Californian taxation	0.2	\$300.00	\$60.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Karen Lake	8/6/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	0.8	\$170.00	\$136.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/6/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	0.3	\$170.00	\$51.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/6/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	2.5	\$170.00	\$425.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/7/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	0.5	\$170.00	\$85.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/8/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	0.3	\$170.00	\$51.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/8/2014	Florida income tax return	0.2	\$300.00	\$60.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Karen Lake	8/12/2014	Discuss California taxation of limited partnerships.	1.7	\$95.00	\$161.50
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	8/12/2014	Assembled: 1065, 8879, FL, NJ, NY & 8604 & 8605	0.7	\$170.00	\$119.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/12/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	3.0	\$95.00	\$285.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/12/2014	Assembled: 1065, 8879, FL, OR & K-1's	0.5	\$170.00	\$85.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	8/13/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	0.8	\$300.00	\$240.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/13/2014	Assembling K-1's and preparation for mailing.	2.8	\$95.00	\$266.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Karen Lake	8/13/2014	Assembling K-1's and preparation for mailing.	1.5	\$95.00	\$142.50
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	8/13/2014	Assembling K-1's and preparation for mailing.	0.4	\$170.00	\$68.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	8/13/2014	Assembling K-1's and preparation for mailing.	1.5	\$95.00	\$142.50
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/13/2014	Discuss and document California does not require Limited Partnership in partnership to file a return.	0.9	\$900.00	\$270.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	8/14/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	0.8	\$170.00	\$136.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/14/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	1.0	\$300.00	\$300.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Andrea Cloara	8/14/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	0.3	\$170.00	\$51.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/14/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	1.7	\$170.00	\$289.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/15/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	0.3	\$170.00	\$51.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/15/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	3.2	\$170.00	\$544.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/15/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	2.5	\$170.00	\$425.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/18/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	1.6	\$170.00	\$272.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Andrea Cloara	8/18/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	1.0	\$300.00	\$300.00

Founding Partners Receivership  
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 PROJECT DESCRIPTIONS: Detailed Time Records- Related to Matters other than the Receiver's Dispute with Sun Capital Inc. and Related Entities  
 April 1, 2014 through January 31, 2015

Project and Project Description	Staff Name	Date	Description	Hours	Rate	Amount
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/19/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	2.0	\$ 170.00	\$ 340.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/25/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	0.2	\$ 170.00	\$ 34.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/25/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	1.0	\$ 170.00	\$ 170.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/25/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	0.5	\$ 170.00	\$ 85.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dafne Ors Espinoza	8/25/2014	July 2013 General Ledger Write Up. Save all documents to F drive.	1.5	\$ 95.00	\$ 142.50
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/26/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	0.5	\$ 170.00	\$ 85.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/28/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	0.5	\$ 170.00	\$ 85.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/28/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	0.5	\$ 170.00	\$ 85.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/28/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	0.5	\$ 170.00	\$ 85.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dafne Ors Espinoza	8/28/2014	Preparation of Form 1065 and related tax forms for the year ended December 31, 2013.	0.5	\$ 95.00	\$ 47.50
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	8/29/2014	Classify disbursements to correct accounts.	0.7	\$ 150.00	\$ 105.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	9/2/2014	Hand Delivery of the returns and meeting with the client	0.2	\$ 95.00	\$ 19.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	9/2/2014	Logging out and preparation for Hand Delivery by Senior	0.2	\$ 95.00	\$ 19.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	9/2/2014	Logging out and preparation for Hand Delivery by Senior	0.2	\$ 95.00	\$ 19.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	9/2/2014	Logging out and preparation for Hand Delivery by Senior	0.2	\$ 95.00	\$ 19.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	9/2/2014	Emails and phone call to Andreea and going over the Form 8804. Correct the Form 1065	2.0	\$ 150.00	\$ 300.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	9/2/2014	Emails and phone call to Andreea and going over the Form 8804. Correct the Form 1065	0.3	\$ 150.00	\$ 45.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	9/2/2014	Revised the Form 1120S for a change in investment K-1	0.2	\$ 150.00	\$ 30.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	9/3/2014	Update the K-1 address and mail to partner	0.2	\$ 150.00	\$ 30.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	9/3/2014	Reassembly the return and saved it in CD. Deliver it back to client	0.7	\$ 150.00	\$ 105.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	9/3/2014	Reassembly the return and saved it in CD. Deliver it back to client	0.7	\$ 150.00	\$ 105.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Andreea Ciocara	9/4/2014	foreign issues, reviewed returns, re-signed.	1.5	\$ 300.00	\$ 450.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	9/8/2014	Phone calls from Trish and	0.5	\$ 150.00	\$ 75.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	9/8/2014	Phone calls from the Receiver and	0.3	\$ 150.00	\$ 45.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	9/10/2014	Picked-up the returns from client to send to the IRS	0.6	\$ 150.00	\$ 90.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	9/10/2014	Logging out, scanning signature pages and preparation for mailing via Certified Return Receipt- F-1065-2013	0.3	\$ 95.00	\$ 28.50
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	9/10/2014	Logging out, Scanning signature pages and preparation for mailing via Certified Return Receipt- 8804 -2013	0.2	\$ 95.00	\$ 19.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	9/10/2014	Received e-file conf / logging out 1065	0.3	\$ 95.00	\$ 28.50
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	9/10/2014	Logging out e-file conf	0.3	\$ 95.00	\$ 28.50
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	9/10/2014	Logging out, scanning signature pages and preparation for mailing via Certified Return Receipt - F-1065 -2013	0.2	\$ 95.00	\$ 19.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	9/10/2014	Logging out, scanning signature pages and preparation for mailing via Certified Return Receipt- OR -2013	0.3	\$ 95.00	\$ 28.50
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	9/10/2014	Logging out, Scanning signature pages and preparation for mailing via Certified Return Receipt - F-1065 -2013	0.3	\$ 95.00	\$ 28.50
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	9/10/2014	Logging out, Scanning signature pages and preparation for mailing via Certified Return Receipt - 8804 -2013	0.2	\$ 95.00	\$ 19.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Miriam Bernal	9/10/2014	Logging out e-file conf.	0.3	\$ 95.00	\$ 28.50
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	9/11/2014	Email to the Receiver and sending updated K-1s to partners	0.5	\$ 150.00	\$ 75.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Andreea Ciocara	9/15/2014	Call with investor regarding 2013 K-1.	1.0	\$ 300.00	\$ 300.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	9/18/2014	Resaved a signed forms on the CD for client	0.5	\$ 150.00	\$ 75.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	9/22/2014	Deliver the returns to client	0.5	\$ 150.00	\$ 75.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	10/2/2014	Phone call with the Tax Team regarding the	1.0	\$ 150.00	\$ 150.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	11/6/2014	Replied to email from partner and phone call to director	0.7	\$ 150.00	\$ 105.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	11/3/2014	for client and sending email	1.0	\$ 150.00	\$ 150.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Dudi Razon	11/18/2014	Emails from investors regarding the K-1's	0.5	\$ 150.00	\$ 75.00
Preparation of Receivership Tax Returns/ IRS Correspondence	Andreea Ciocara	1/20/2015	2014 planning, extensions, ticklers	1.0	\$ 300.00	\$ 300.00
<b>Preparation of Receivership Tax Returns/ IRS Correspondence Total</b>				<b>111.8</b>	<b>\$ 18,758.00</b>	<b>\$ 18,758.00</b>

**Receivership Accounting/ SFAR:** Monthly write up and analysis of bank statements and supporting documentation for all receipts and disbursements of the Receivership entities. Preparation of quarterly Standard Fund Accounting Report (SFAR) for the Receivership.

Receivership Accounting/ SFAR	Sharon Foote	4/17/2014	Preparations for quarterly accounting report.	0.2	\$ 220.00	\$ 44.00
Receivership Accounting/ SFAR	Dafne Ors Espinoza	4/16/2014	March General Ledger Write Up. Quarterly Bank Reconciliation. Save documents to client folder. Export reports.	2.0	\$ 95.00	\$ 190.00
Receivership Accounting/ SFAR	Adam Lang	4/16/2014	Analysis re: deposits in March and Sun settlement, discuss footnotes and classification on SFAR report	1.8	\$ 300.00	\$ 540.00
Receivership Accounting/ SFAR	Sharon Foote	4/16/2014	Preparations for quarterly financial report.	5.0	\$ 220.00	\$ 1,100.00
Receivership Accounting/ SFAR	Adam Lang	4/17/2014	Review of SFAR report and correspondence with Receiver	1.2	\$ 300.00	\$ 360.00
Receivership Accounting/ SFAR	Sharon Foote	4/17/2014	Preparation of quarterly financial report.	5.0	\$ 220.00	\$ 1,100.00
Receivership Accounting/ SFAR	Adam Lang	4/18/2014	SFAR update- spoke with Receiver	0.2	\$ 300.00	\$ 60.00

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 April 1, 2014 through January 31, 2015

Project and Project Description	Staff Name	Date	Description	Hours	Rate	Amount
Receivership Accounting/ SFAR	Adam Lang	4/21/2014	SFAR report for 1st qtr 2014	0.4	\$300.00	\$ 120.00
Receivership Accounting/ SFAR	Adam Lang	4/22/2014	Analysis and pricene call with counsel re:	1.6	\$300.00	\$ 480.00
Receivership Accounting/ SFAR	Daine Ors Espinoza	4/23/2014	Make Adjustments per Sharon Foote. Export new financials statements.	0.5	\$ 95.00	\$ 47.50
Receivership Accounting/ SFAR	Sharon Foote	4/23/2014	Request revisions to Quickbooks reports. Revise receivership report	2.0	\$220.00	\$ 440.00
Receivership Accounting/ SFAR	Adam Lang	4/28/2014	Correspondence re:	0.2	\$300.00	\$ 60.00
Receivership Accounting/ SFAR	Sharon Foote	4/30/2014	Referenced revised SFAR report.	1.5	\$220.00	\$ 330.00
Receivership Accounting/ SFAR	Adam Lang	4/30/2014	Review and finalize SFAR report	1.3	\$300.00	\$ 390.00
Receivership Accounting/ SFAR	Sharon Foote	5/5/2014	Preparations for next quarterly financial report. Record revised version of first quarter 2014 report.	0.4	\$220.00	\$ 88.00
Receivership Accounting/ SFAR	Adam Lang	5/5/2014	Update to SFAR report	0.5	\$300.00	\$ 150.00
Receivership Accounting/ SFAR	Daine Ors Espinoza	5/29/2014	April General Ledger Write Up. Save statements and back up to client folder.	1.2	\$ 95.00	\$ 114.00
Receivership Accounting/ SFAR	Sharon Foote	5/29/2014	Preparations for next quarterly financial report.	1.0	\$220.00	\$ 220.00
Receivership Accounting/ SFAR	Adam Lang	5/29/2014	Investigate	0.2	\$300.00	\$ 60.00
Receivership Accounting/ SFAR	Daine Ors Espinoza	5/30/2014	Corrections to April 2014 Transactions	0.3	\$ 95.00	\$ 28.50
Receivership Accounting/ SFAR	Sharon Foote	5/30/2014	Preparation for next quarterly report.	1.5	\$220.00	\$ 330.00
Receivership Accounting/ SFAR	Adam Lang	5/30/2014	Review of checks	0.2	\$300.00	\$ 60.00
Receivership Accounting/ SFAR	Adam Lang	6/27/2014	Review May bank statements	1.0	\$ 95.00	\$ 95.00
Receivership Accounting/ SFAR	Daine Ors Espinoza	7/1/2014	May General Ledger Write Up. Save and organize all documents to client folder.	0.5	\$235.00	\$ 117.50
Receivership Accounting/ SFAR	Sharon Foote	7/1/2014	Preparations for quarterly report for quarter ended June 30, 2014.	0.3	\$300.00	\$ 90.00
Receivership Accounting/ SFAR	Adam Lang	7/1/2014	Assist with monthly report	1.2	\$ 95.00	\$ 114.00
Receivership Accounting/ SFAR	Daine Ors Espinoza	7/1/2014	June General Ledger Write Up and Bank Reconciliation. Prepare reports for counsel. Save bank statement to client's folder.	4.2	\$150.00	\$ 630.00
Receivership Accounting/ SFAR	Carley Radcliff Astigaraga	7/17/2014	Preparation of Standardized Fund Accounting Report for 2nd Quarter of 2014	4.8	\$150.00	\$ 720.00
Receivership Accounting/ SFAR	Carley Radcliff Astigaraga	7/18/2014	Preparation of Standardized Fund Accounting Report for 2nd Quarter of 2014	0.2	\$ 95.00	\$ 19.00
Receivership Accounting/ SFAR	Daine Ors Espinoza	7/21/2014	General Ledger Report for Designee accounts for counsel.	1.2	\$150.00	\$ 180.00
Receivership Accounting/ SFAR	Carley Radcliff Astigaraga	7/21/2014	Preparation of Standardized Fund Accounting Report for 2nd Quarter of 2014	1.6	\$300.00	\$ 480.00
Receivership Accounting/ SFAR	Adam Lang	7/22/2014	2nd Quarter SFAR	0.8	\$150.00	\$ 120.00
Receivership Accounting/ SFAR	Carley Radcliff Astigaraga	7/22/2014	Preparation of Standardized Fund Accounting Report for 2nd Quarter of 2014	0.7	\$300.00	\$ 210.00
Receivership Accounting/ SFAR	Adam Lang	7/22/2014	Preparation of Standardized Fund Accounting Report for 2nd Quarter of 2014	3.0	\$235.00	\$ 705.00
Receivership Accounting/ SFAR	Adam Lang	7/31/2014	Finalize SFAR report for 6/30/14	0.5	\$235.00	\$ 117.50
Receivership Accounting/ SFAR	Sharon Foote	8/26/2014	Preparations for next quarterly financial report.	0.5	\$ 95.00	\$ 47.50
Receivership Accounting/ SFAR	Sharon Foote	8/26/2014	Preparation for next quarterly report.	0.5	\$ 95.00	\$ 47.50
Receivership Accounting/ SFAR	Daine Ors Espinoza	9/10/2014	August General Ledger Write-Up. Save documents to client folder.	0.5	\$150.00	\$ 75.00
Receivership Accounting/ SFAR	Carley Radcliff Astigaraga	9/28/2014	Reclassify deposits from HIG Fund. Save documents to client's folder.	1.7	\$150.00	\$ 255.00
Receivership Accounting/ SFAR	Adam Lang	10/10/2014	Work on SFAR report	0.2	\$300.00	\$ 60.00
Receivership Accounting/ SFAR	Carley Radcliff Astigaraga	10/13/2014	Preparation and referencing of 3rdQ 2014 SFAR	2.0	\$ 95.00	\$ 190.00
Receivership Accounting/ SFAR	Adam Lang	10/20/2014	Quarterly SFAR	1.7	\$150.00	\$ 255.00
Receivership Accounting/ SFAR	Daine Ors Espinoza	10/23/2014	September General Ledger Write-Up. 3rd Quarter bank reconciliation. Save all documents to client folder. Prepare Financial Statements.	1.7	\$150.00	\$ 255.00
Receivership Accounting/ SFAR	Carley Radcliff Astigaraga	10/29/2014	Preparation and referencing of 2014 3Q SFAR	5.5	\$150.00	\$ 825.00
Receivership Accounting/ SFAR	Carley Radcliff Astigaraga	10/30/2014	Preparation and referencing of 2014 3Q SFAR	0.5	\$150.00	\$ 75.00
Receivership Accounting/ SFAR	Adam Lang	10/31/2014	Preparation and referencing of 2014 3Q SFAR	1.2	\$300.00	\$ 360.00
Receivership Accounting/ SFAR	Carley Radcliff Astigaraga	11/3/2014	Review of SFAR report for Sept. 30, 2014	1.3	\$150.00	\$ 195.00
Receivership Accounting/ SFAR	Carley Radcliff Astigaraga	11/3/2014	Preparation and referencing of 2014 3Q SFAR	0.1	\$150.00	\$ 15.00
Receivership Accounting/ SFAR	Carley Radcliff Astigaraga	11/10/2014	Correspondence with tax staff re: SFAR	0.5	\$150.00	\$ 75.00
Receivership Accounting/ SFAR	Carley Radcliff Astigaraga	11/12/2014	Correspondence with tax staff re: SFAR	0.7	\$ 95.00	\$ 66.50
Receivership Accounting/ SFAR	Daine Ors Espinoza	11/18/2014	October General Ledger Write-Up. Save bank statements in client folder.	0.5	\$150.00	\$ 75.00
Receivership Accounting/ SFAR	Carley Radcliff Astigaraga	11/25/2014	Correspondence with tax staff re: SFAR; review of 2014 3rd Q SFAR	1.1	\$300.00	\$ 330.00
Receivership Accounting/ SFAR	Adam Lang	11/25/2014	Update to SFAR report for 9/30/14	0.5	\$300.00	\$ 150.00
Receivership Accounting/ SFAR	Adam Lang	12/10/2014	Update SFAR report	0.2	\$150.00	\$ 30.00
Receivership Accounting/ SFAR	Carley Radcliff Astigaraga	12/10/2014	2014 4th Quarter SFAR preparation	0.2	\$300.00	\$ 60.00
Receivership Accounting/ SFAR	Adam Lang	1/13/2015	Correspondence re: 4th qtr SFAR report	5.5	\$150.00	\$ 825.00
Receivership Accounting/ SFAR	Carley Radcliff Astigaraga	1/15/2015	Correspondence with counsel; Analysis of Database; 2014 4th Q SFAR Preparation	0.3	\$300.00	\$ 90.00
Receivership Accounting/ SFAR	Adam Lang	1/15/2015	4th qtr SFAR report	0.2	\$300.00	\$ 60.00
Receivership Accounting/ SFAR	Adam Lang	1/16/2015	Work on 4th qtr SFAR	6.3	\$150.00	\$ 945.00
Receivership Accounting/ SFAR	Carley Radcliff Astigaraga	1/16/2015	2014 4th Q SFAR Preparation	1.5	\$ 95.00	\$ 142.50
Receivership Accounting/ SFAR	Daine Ors Espinoza	1/16/2015	November and December General Ledger Write-Up and Bank Reconciliations. Prepare excel reports for 4th quarter of 2014.	1.6	\$300.00	\$ 480.00
Receivership Accounting/ SFAR	Adam Lang	1/20/2015	Review of 4th quarter SFAR report and correspondence with counsel	0.5	\$150.00	\$ 75.00
Receivership Accounting/ SFAR	Carley Radcliff Astigaraga	1/20/2015	2014 4th Q SFAR Preparation	1.6	\$300.00	\$ 480.00
Receivership Accounting/ SFAR	Adam Lang	1/22/2015	Follow up with Receiver's counsel re:	87.0	\$ 16,596.50	\$ 1,444,105.50



**Founding Partners Receivership**  
**Berkowitz Pollack Brant Advisors and Consultants**  
**PROJECT DESCRIPTIONS: Detailed Time Records- Related to Matters other than the Receiver's Dispute with Sun Capital Inc. and Related Entities**  
**April 1, 2014 through January 31, 2015**

Project and Project Description	Staff Name	Date	Description	Hours	Rate	Amount
Tax Consulting: Tax consulting provided to the Receiver and his counsel re: Receivership tax issues and related to the preparation of the Receivership tax returns -this work was separate from the tax consulting work re: the Sun matter. Respond to investor inquiries and analysis of investors' tax capital balances.	Scott Bouchner	4/1/2014	Discussion of with company and Receiver.	0.6	\$ 300.00	\$ 180.00
Tax Consulting	Ed Cooper	4/3/2014	Calls with Promise Team on Option exercise. Created built in gain schedule.	2.8	\$ 300.00	\$ 840.00
Tax Consulting	Ed Cooper	4/4/2014	Discusses with tax team.	1.0	\$ 300.00	\$ 300.00
Tax Consulting	Ed Cooper	4/7/2014	Calls with tax team.	1.0	\$ 300.00	\$ 300.00
Tax Consulting	Ed Cooper	4/16/2014	Call with Receiver regarding	1.0	\$ 300.00	\$ 300.00
Tax Consulting	Adam Lang	4/17/2014	Assist with tax issues and search for SS-4	0.8	\$ 300.00	\$ 240.00
Tax Consulting	Scott Bouchner	4/22/2014	Review monthly financial report and supporting documents. Discussions with staff. Call with Receiver and counsel.	0.5	\$ 300.00	\$ 150.00
Tax Consulting	Ed Cooper	4/30/2014	Draft Email to Receiver. Calls with Promise.	1.2	\$ 300.00	\$ 360.00
Tax Consulting	Ed Cooper	5/1/2014	Meeting with Promise team to prep for board meeting	5.0	\$ 300.00	\$ 1,500.00
Tax Consulting	Scott Bouchner	5/16/2014	Phone calls with counsel	0.4	\$ 300.00	\$ 120.00
Tax Consulting	Scott Bouchner	5/16/2014	Call with J. Hopwood, P. Baronoff and counsel	0.5	\$ 300.00	\$ 150.00
Tax Consulting	Ed Cooper	5/19/2014	Review of prior valuation work.	1.3	\$ 300.00	\$ 390.00
Tax Consulting	Ed Cooper	5/20/2014	Call with counsel. Draft Email with memo to Board.	1.3	\$ 300.00	\$ 390.00
Tax Consulting	Ed Cooper	6/10/2014	Call with counsel. Follow up calls with receiver.	1.0	\$ 300.00	\$ 300.00
Tax Consulting	Ed Cooper	6/11/2014	Calls with Promise accountant regarding	1.3	\$ 300.00	\$ 390.00
Tax Consulting	Dustin Grizzle	6/19/2014	Investor relations	0.5	\$ 215.00	\$ 107.50
Tax Consulting	Ed Cooper	6/26/2014	Meeting with Promise team.	2.0	\$ 300.00	\$ 600.00
Tax Consulting	Ed Cooper	7/16/2014	Conference call with Promise regarding	0.9	\$ 300.00	\$ 270.00
Tax Consulting	Ed Cooper	7/17/2014	Draft email to Receiver on	2.3	\$ 300.00	\$ 690.00
Tax Consulting	Ed Cooper	7/29/2014	Discussion with tax team regarding	0.2	\$ 300.00	\$ 60.00
Tax Consulting	Adam Lang	7/31/2014	Assist tax department with '1089 search, etc.	0.6	\$ 300.00	\$ 180.00
Tax Consulting	Adam Lang	8/6/2014	Assist with tax issues- 1099's, etc.	0.4	\$ 300.00	\$ 120.00
Tax Consulting	Adam Lang	8/14/2014	Assist with addresses	0.3	\$ 300.00	\$ 90.00
Tax Consulting	Adam Lang	8/21/2014	Assist tax department with 2013 HUF return	0.8	\$ 300.00	\$ 240.00
Tax Consulting	Adam Lang	8/25/2014	Assist tax department with 2013 HUF return	0.5	\$ 250.00	\$ 125.00
Tax Consulting	Rachel Kelly	8/27/2014	Review of emails and investor information; discussion with tax. Investor Dealings	2.0	\$ 300.00	\$ 600.00
Tax Consulting	Andrea Cloara	9/10/2014	Assist with tax matters re: Investor Matters continued	1.4	\$ 300.00	\$ 420.00
Tax Consulting	Adam Lang	9/11/2014	Assist with tax return and K-1's	1.0	\$ 215.00	\$ 215.00
Tax Consulting	Dustin Grizzle	9/11/2014	Tax consulting re: Investor Matters continued	1.0	\$ 300.00	\$ 300.00
Tax Consulting	Adam Lang	9/12/2014	Assist with tax return and K-1's	1.3	\$ 300.00	\$ 390.00
Tax Consulting	Adam Lang	9/12/2014	Call with Receiver and other. Call with team regarding investor matters	0.8	\$ 300.00	\$ 240.00
Tax Consulting	Adam Lang	9/15/2014	Assist with FP K-1 issues-	0.8	\$ 300.00	\$ 240.00
Tax Consulting	Ed Cooper	9/16/2014	Call with Promise team	1.0	\$ 300.00	\$ 300.00
Tax Consulting	Ed Cooper	9/17/2014	Call with Promise team	1.0	\$ 300.00	\$ 300.00
Tax Consulting	Matthew Ginsberg	9/19/2014	Letter to members - drafting section of letter to members relating to the tax treatment of the distribution interests in a partnership holding assets held by the continuing partnership.	1.7	\$ 170.00	\$ 289.00
Tax Consulting	Ed Cooper	9/22/2014	discussion with Promise Team regarding	1.0	\$ 300.00	\$ 300.00
Tax Consulting	Matthew Ginsberg	9/22/2014	Preparing letter to partners regarding	2.5	\$ 170.00	\$ 425.00
Tax Consulting	Matthew Ginsberg	9/23/2014	Preparing letter to partners regarding	1.8	\$ 170.00	\$ 306.00
Tax Consulting	Adam Lang	10/2/2014	Analysis of	0.3	\$ 300.00	\$ 90.00
Tax Consulting	Andrea Cloara	10/2/2014	Call regarding	1.0	\$ 300.00	\$ 300.00
Tax Consulting	Ed Cooper	10/2/2014	Tax Consulting	1.5	\$ 300.00	\$ 450.00
Tax Consulting	Matthew Ginsberg	10/2/2014	Phone call with the Tax Team to discuss	1.0	\$ 170.00	\$ 170.00
Tax Consulting	Andrea Cloara	10/7/2014	Call with Gene Crick regarding	1.0	\$ 300.00	\$ 300.00
Tax Consulting	Adam Lang	10/10/2014	Assist with investor requested transfers and K-1 questions	1.1	\$ 300.00	\$ 330.00
Tax Consulting	Andrea Cloara	11/6/2014	Correspondence with investors	1.0	\$ 300.00	\$ 300.00
Tax Consulting	Dustin Grizzle	12/10/2014	Tax consulting re: investor relations.	0.5	\$ 215.00	\$ 107.50
Tax Consulting	Ed Cooper	12/11/2014	Call with Promise team	3.5	\$ 300.00	\$ 1,050.00
Tax Consulting	Ed Cooper	12/12/2014	Call with Promise team	3.0	\$ 300.00	\$ 900.00
Tax Consulting	Ed Cooper	12/12/2014	Review Promise returns	2.0	\$ 300.00	\$ 600.00
Tax Consulting	Ed Cooper	12/14/2014	Calls with Promise regarding Consolidated tax filing	1.0	\$ 300.00	\$ 300.00
Tax Consulting	Dustin Grizzle	12/15/2014	Tax consulting and research re: Worked in conjunction with Promise tax accountant to get documents prepared.	6.0	\$ 215.00	\$ 1,290.00
Tax Consulting	Ed Cooper	12/23/2014	Call with Promise team	1.0	\$ 300.00	\$ 300.00

Founding Partners Receivership  
 Berkowitz Pollack Brant Advisors and Consultants  
 PROJECT DESCRIPTIONS: Detailed Time Records- Related to Matters other than the Receiver's Dispute with Sun Capital Inc. and Related Entities  
 April 1, 2014 through January 31, 2015

Project and Project Description	Staff Name	Date	Description	Hours	Rate	Amount
Tax Consulting	Ed Cooper	1/7/2015	Call with Promise team	1.5	\$ 300.00	\$ 450.00
Tax Consulting	Ed Cooper	1/6/2015	Call with Promise team	0.5	\$ 300.00	\$ 150.00
Tax Consulting	Ed Cooper	1/14/2015	Call regarding 1042.	1.0	\$ 300.00	\$ 300.00
Tax Consulting	Ed Cooper	1/15/2015	Meeting with Promise team	1.5	\$ 300.00	\$ 450.00
Tax Consulting	Ed Cooper	1/27/2015	Call with Promise team	0.7	\$ 300.00	\$ 210.00
<b>Tax Consulting Total</b>				<b>75.8</b>		<b>\$ 21,125.00</b>
				<b>Total Fees</b>		<b>\$ 82,554.50</b>
<b>DETAILED EXPENSES</b>						
Fast tax charges		8/15/2014	Assembled 1055, 8879-PE, FL, NJ, NY, 8804 (K-1's)		\$	\$ 5,820.00
Fast tax charges		8/15/2014	Assembled 1055, 8879-PE, FL, NJ, NY, 8804 (K-1's)		\$	\$ 2,400.00
Fast tax charges		8/28/2014	fast tax charges		\$	\$ 152.00
Fast tax charges		8/28/2014	fast tax charges		\$	\$ 748.00
Fast tax charges		8/31/2014	fast tax charges		\$	\$ 750.00
Fast tax charges		8/31/2014	fast tax charges		\$	\$ 156.00
<b>Total Expenses</b>						<b>\$ 10,036.00</b>

# **EXHIBIT 4**

# **BEUS GILBERT PLLC**

BEUS GILBERT  
 PLLC  
 ATTORNEYS AT LAW  
 701 NORTH 44th STREET  
 PHOENIX, AZ 85008  
 480-429-3000

FOUNDING PARTNERS  
 DANIEL NEWMAN  
 PARTNER/ TRUSTEE  
 2 SOUTH BISCAYNE BLVD., 21ST FLOOR  
 MIAMI, FL 33131

May 29, 2014  
 ID: 35074-0001 - LRB

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

Re: V. ERNST & YOUNG/MAYER BROWN

Invoice 82613

For Services Rendered Through 4/30/2014

Balance Forward		72,042.62
Current Disbursements	5,002.32	
Current Interest	231.01	
Total Current Charges		5,233.33
<b>Total Due</b>		<b>77,275.95</b>
Trust Balance	15,000.00	

Aged Accounts Receivable					
	0-30	31-60	61-90	91+	Total Due
Totals	5,233.33	12,424.16	15,829.04	43,789.42	77,275.95

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOUR ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

## Beus Gilbert PLLC

FOUNDING PARTNERS  
 I.D. 35074-0001 - LRB  
 Re: V. ERNST & YOUNG/MAYER BROWN

May 29, 2014  
 Invoice 82613  
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## Disbursements

Date	Description	Amount
04/01/14	PHOTOCOPY EXPENSE	1.25
04/01/14	PHOTOCOPY EXPENSE	4.25
04/01/14	PHOTOCOPY EXPENSE	2.75
04/01/14	PHOTOCOPY EXPENSE	2.75
04/01/14	PHOTOCOPY EXPENSE	3.25
04/01/14	PHOTOCOPY EXPENSE	0.25
04/01/14	PHOTOCOPY EXPENSE	1.25
04/01/14	PHOTOCOPY EXPENSE	3.50
04/01/14	PHOTOCOPY EXPENSE	0.25
04/01/14	PHOTOCOPY EXPENSE	0.50
04/01/14	PHOTOCOPY EXPENSE	0.25
04/01/14	PHOTOCOPY EXPENSE	0.25
04/01/14	PHOTOCOPY EXPENSE	1.50
04/01/14	PHOTOCOPY EXPENSE	0.25
04/01/14	PHOTOCOPY EXPENSE	0.25
04/01/14	PHOTOCOPY EXPENSE	2.75
04/01/14	PHOTOCOPY EXPENSE	4.50
04/01/14	PHOTOCOPY EXPENSE	0.25
04/01/14	LEXIS RESEARCH	18.14
04/02/14	PHOTOCOPY EXPENSE	0.25
04/02/14	PHOTOCOPY EXPENSE	0.25
04/02/14	PHOTOCOPY EXPENSE	0.25
04/02/14	PHOTOCOPY EXPENSE	0.25
04/02/14	PHOTOCOPY EXPENSE	0.50
04/02/14	PHOTOCOPY EXPENSE	0.25
04/02/14	PHOTOCOPY EXPENSE	0.75
04/02/14	PHOTOCOPY EXPENSE	0.25
04/03/14	PHOTOCOPY EXPENSE	1.00
04/03/14	PHOTOCOPY EXPENSE	0.25
04/03/14	PHOTOCOPY EXPENSE	0.75
04/03/14	PHOTOCOPY EXPENSE	2.25
04/03/14	PHOTOCOPY EXPENSE	2.25
04/03/14	PHOTOCOPY EXPENSE	2.00
04/03/14	PHOTOCOPY EXPENSE	0.50
04/03/14	PHOTOCOPY EXPENSE	0.50
04/03/14	PHOTOCOPY EXPENSE	2.00
04/03/14	PHOTOCOPY EXPENSE	0.50

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOU ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

## Beus Gilbert PLLC

FOUNDING PARTNERS

May 29, 2014

I.D. 35074-0001 - LRB

Invoice 82613

Re: V. ERNST &amp; YOUNG/MAYER BROWN

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Date	Description	Amount
04/03/14	SCANNED DOCUMENTS	0.25
04/03/14	SCANNED DOCUMENTS	0.25
04/03/14	SCANNED DOCUMENTS	0.25
04/04/14	PHOTOCOPY EXPENSE	1.75
04/04/14	PHOTOCOPY EXPENSE	0.50
04/07/14	PHOTOCOPY EXPENSE	1.00
04/07/14	PHOTOCOPY EXPENSE	1.25
04/07/14	PHOTOCOPY EXPENSE	0.25
04/07/14	PHOTOCOPY EXPENSE	0.25
04/07/14	PHOTOCOPY EXPENSE	0.25
04/07/14	PHOTOCOPY EXPENSE	2.00
04/07/14	PHOTOCOPY EXPENSE	4.50
04/07/14	PHOTOCOPY EXPENSE	0.25
04/07/14	PHOTOCOPY EXPENSE	0.50
04/07/14	PHOTOCOPY EXPENSE	0.25
04/07/14	PHOTOCOPY EXPENSE	1.00
04/07/14	PHOTOCOPY EXPENSE	2.50
04/07/14	PHOTOCOPY EXPENSE	0.50
04/07/14	PHOTOCOPY EXPENSE	1.00
04/07/14	PHOTOCOPY EXPENSE	0.25
04/07/14	PHOTOCOPY EXPENSE	2.50
04/07/14	PHOTOCOPY EXPENSE	1.25
04/07/14	PHOTOCOPY EXPENSE	0.50
04/07/14	PHOTOCOPY EXPENSE	12.50
04/07/14	PHOTOCOPY EXPENSE	9.75
04/07/14	PHOTOCOPY EXPENSE	9.75
04/07/14	PHOTOCOPY EXPENSE	3.00
04/07/14	PHOTOCOPY EXPENSE	0.50
04/07/14	PHOTOCOPY EXPENSE	3.25
04/07/14	PHOTOCOPY EXPENSE	1.25
04/07/14	PHOTOCOPY EXPENSE	2.75
04/07/14	PHOTOCOPY EXPENSE	4.00
04/07/14	PHOTOCOPY EXPENSE	2.75
04/07/14	PHOTOCOPY EXPENSE	1.75
04/07/14	PHOTOCOPY EXPENSE	1.25
04/07/14	PHOTOCOPY EXPENSE	2.50
04/07/14	PHOTOCOPY EXPENSE	2.25
04/07/14	PHOTOCOPY EXPENSE	2.25

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOU  
ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

## Beus Gilbert PLLC

FOUNDING PARTNERS

May 29, 2014

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Re: V. ERNST &amp; YOUNG/MAYER BROWN

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Date	Description	Amount
04/07/14	PHOTOCOPY EXPENSE	2.00
04/07/14	PHOTOCOPY EXPENSE	1.50
04/07/14	PHOTOCOPY EXPENSE	1.50
04/07/14	PHOTOCOPY EXPENSE	2.25
04/07/14	PHOTOCOPY EXPENSE	0.50
04/07/14	PHOTOCOPY EXPENSE	1.25
04/08/14	PHOTOCOPY EXPENSE	0.50
04/08/14	PHOTOCOPY EXPENSE	0.50
04/08/14	PHOTOCOPY EXPENSE	1.00
04/08/14	PHOTOCOPY EXPENSE	0.50
04/08/14	PHOTOCOPY EXPENSE	0.50
04/08/14	PHOTOCOPY EXPENSE	0.50
04/08/14	PHOTOCOPY EXPENSE	5.75
04/08/14	PHOTOCOPY EXPENSE	0.50
04/08/14	PHOTOCOPY EXPENSE	1.75
04/08/14	PHOTOCOPY EXPENSE	0.25
04/08/14	PHOTOCOPY EXPENSE	0.25
04/08/14	PHOTOCOPY EXPENSE	0.50
04/09/14	PHOTOCOPY EXPENSE	2.25
04/09/14	PHOTOCOPY EXPENSE	0.25
04/09/14	PHOTOCOPY EXPENSE	0.25
04/10/14	PHOTOCOPY EXPENSE	0.25
04/10/14	PHOTOCOPY EXPENSE	12.75
04/11/14	PHOTOCOPY EXPENSE	6.50
04/11/14	PHOTOCOPY EXPENSE	5.25
04/11/14	PHOTOCOPY EXPENSE	4.50
04/11/14	PHOTOCOPY EXPENSE	0.75
04/11/14	PHOTOCOPY EXPENSE	2.00
04/11/14	PHOTOCOPY EXPENSE	2.00
04/11/14	PHOTOCOPY EXPENSE	28.75
04/11/14	PHOTOCOPY EXPENSE	20.75
04/11/14	PHOTOCOPY EXPENSE	20.75
04/11/14	PHOTOCOPY EXPENSE	20.75
04/11/14	PHOTOCOPY EXPENSE	15.25
04/11/14	PHOTOCOPY EXPENSE	4.25
04/11/14	PHOTOCOPY EXPENSE	5.50
04/11/14	PHOTOCOPY EXPENSE	4.50
04/11/14	PHOTOCOPY EXPENSE	4.25
04/11/14	PHOTOCOPY EXPENSE	4.50

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOU ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.



## Beus Gilbert PLLC

FOUNDING PARTNERS

May 29, 2014

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Re: V. ERNST &amp; YOUNG/MAYER BROWN

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Date	Description	Amount
04/11/14	PHOTOCOPY EXPENSE	4.50
04/11/14	PHOTOCOPY EXPENSE	4.25
04/11/14	PHOTOCOPY EXPENSE	4.25
04/11/14	PHOTOCOPY EXPENSE	0.50
04/11/14	PHOTOCOPY EXPENSE	2.00
04/11/14	PHOTOCOPY EXPENSE	4.25
04/11/14	PHOTOCOPY EXPENSE	4.25
04/11/14	PHOTOCOPY EXPENSE	4.50
04/11/14	PHOTOCOPY EXPENSE	4.50
04/11/14	PHOTOCOPY EXPENSE	5.50
04/11/14	PHOTOCOPY EXPENSE	0.25
04/11/14	PHOTOCOPY EXPENSE	0.25
04/11/14	PHOTOCOPY EXPENSE	0.50
04/11/14	PHOTOCOPY EXPENSE	0.25
04/11/14	PHOTOCOPY EXPENSE	0.25
04/11/14	PHOTOCOPY EXPENSE	3.50
04/11/14	PHOTOCOPY EXPENSE	0.25
04/11/14	PHOTOCOPY EXPENSE	5.50
04/11/14	PHOTOCOPY EXPENSE	4.75
04/11/14	PHOTOCOPY EXPENSE	4.50
04/11/14	PHOTOCOPY EXPENSE	3.75
04/11/14	PHOTOCOPY EXPENSE	4.50
04/11/14	PHOTOCOPY EXPENSE	4.75
04/11/14	PHOTOCOPY EXPENSE	4.75
04/11/14	PHOTOCOPY EXPENSE	5.25
04/11/14	PHOTOCOPY EXPENSE	4.25
04/11/14	PHOTOCOPY EXPENSE	15.25
04/11/14	PHOTOCOPY EXPENSE	15.25
04/11/14	PHOTOCOPY EXPENSE	6.75
04/11/14	PHOTOCOPY EXPENSE	3.75
04/11/14	PHOTOCOPY EXPENSE	1.50
04/11/14	PHOTOCOPY EXPENSE	28.75
04/11/14	PHOTOCOPY EXPENSE	3.50
04/11/14	PHOTOCOPY EXPENSE	8.75
04/11/14	PHOTOCOPY EXPENSE	5.00
04/11/14	PHOTOCOPY EXPENSE	5.75
04/11/14	PHOTOCOPY EXPENSE	5.25
04/11/14	PHOTOCOPY EXPENSE	2.00
04/11/14	PHOTOCOPY EXPENSE	1.25

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOU ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

## Beus Gilbert PLLC

FOUNDING PARTNERS

May 29, 2014

I.D. 35074-0001 - LRB

Invoice 82613

Re: V. ERNST &amp; YOUNG/MAYER BROWN

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Date	Description	Amount
04/11/14	PHOTOCOPY EXPENSE	1.75
04/11/14	PHOTOCOPY EXPENSE	3.25
04/11/14	PHOTOCOPY EXPENSE	2.75
04/14/14	PHOTOCOPY EXPENSE	18.25
04/14/14	PHOTOCOPY EXPENSE	16.50
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	5.25
04/14/14	PHOTOCOPY EXPENSE	15.75
04/14/14	PHOTOCOPY EXPENSE	2.25
04/14/14	PHOTOCOPY EXPENSE	1.25
04/14/14	PHOTOCOPY EXPENSE	0.75
04/14/14	PHOTOCOPY EXPENSE	9.25
04/14/14	PHOTOCOPY EXPENSE	4.25
04/14/14	PHOTOCOPY EXPENSE	4.50
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	2.25
04/14/14	PHOTOCOPY EXPENSE	19.75
04/14/14	PHOTOCOPY EXPENSE	4.75
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	19.50
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	3.00
04/14/14	PHOTOCOPY EXPENSE	4.00
04/14/14	PHOTOCOPY EXPENSE	15.25
04/14/14	PHOTOCOPY EXPENSE	13.50
04/14/14	PHOTOCOPY EXPENSE	6.00
04/14/14	PHOTOCOPY EXPENSE	5.00
04/14/14	PHOTOCOPY EXPENSE	1.00
04/14/14	PHOTOCOPY EXPENSE	21.75
04/14/14	PHOTOCOPY EXPENSE	5.50
04/14/14	PHOTOCOPY EXPENSE	21.50
04/14/14	PHOTOCOPY EXPENSE	1.50
04/14/14	PHOTOCOPY EXPENSE	2.75
04/14/14	PHOTOCOPY EXPENSE	1.25

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOU ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

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Date	Description	Amount
04/14/14	PHOTOCOPY EXPENSE	0.75
04/14/14	PHOTOCOPY EXPENSE	2.75
04/14/14	PHOTOCOPY EXPENSE	22.50
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	2.00
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	5.00
04/14/14	PHOTOCOPY EXPENSE	1.00
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	3.75
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	4.50
04/14/14	PHOTOCOPY EXPENSE	0.75
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	12.50
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	2.25
04/14/14	PHOTOCOPY EXPENSE	1.00
04/14/14	PHOTOCOPY EXPENSE	3.00
04/14/14	PHOTOCOPY EXPENSE	2.00
04/14/14	PHOTOCOPY EXPENSE	4.75
04/14/14	PHOTOCOPY EXPENSE	21.50
04/14/14	PHOTOCOPY EXPENSE	20.75
04/14/14	PHOTOCOPY EXPENSE	21.75
04/14/14	PHOTOCOPY EXPENSE	21.50
04/14/14	PHOTOCOPY EXPENSE	21.25
04/14/14	PHOTOCOPY EXPENSE	21.50
04/14/14	PHOTOCOPY EXPENSE	20.50
04/14/14	PHOTOCOPY EXPENSE	20.25
04/14/14	PHOTOCOPY EXPENSE	20.00
04/14/14	PHOTOCOPY EXPENSE	21.50
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	0.25

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<b>Date</b>	<b>Description</b>	<b>Amount</b>
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	0.75
04/14/14	PHOTOCOPY EXPENSE	0.75
04/14/14	PHOTOCOPY EXPENSE	1.00
04/14/14	PHOTOCOPY EXPENSE	1.00
04/14/14	PHOTOCOPY EXPENSE	0.75
04/14/14	PHOTOCOPY EXPENSE	0.75
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	1.25
04/14/14	PHOTOCOPY EXPENSE	21.75
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	0.75
04/14/14	PHOTOCOPY EXPENSE	20.50
04/14/14	PHOTOCOPY EXPENSE	3.00
04/14/14	PHOTOCOPY EXPENSE	1.00
04/14/14	PHOTOCOPY EXPENSE	20.75
04/14/14	PHOTOCOPY EXPENSE	15.25
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	1.25
04/14/14	PHOTOCOPY EXPENSE	1.00
04/14/14	PHOTOCOPY EXPENSE	6.50
04/14/14	PHOTOCOPY EXPENSE	4.50
04/14/14	PHOTOCOPY EXPENSE	3.00
04/14/14	PHOTOCOPY EXPENSE	1.00
04/14/14	PHOTOCOPY EXPENSE	1.75
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	1.00
04/14/14	PHOTOCOPY EXPENSE	3.50
04/14/14	PHOTOCOPY EXPENSE	1.75
04/14/14	PHOTOCOPY EXPENSE	4.25
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	1.50
04/14/14	PHOTOCOPY EXPENSE	1.25
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	1.75
04/14/14	PHOTOCOPY EXPENSE	2.00
04/14/14	PHOTOCOPY EXPENSE	3.00

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Date	Description	Amount
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	3.00
04/14/14	PHOTOCOPY EXPENSE	3.75
04/14/14	PHOTOCOPY EXPENSE	4.25
04/14/14	PHOTOCOPY EXPENSE	4.50
04/14/14	PHOTOCOPY EXPENSE	4.50
04/14/14	PHOTOCOPY EXPENSE	2.50
04/14/14	PHOTOCOPY EXPENSE	2.25
04/14/14	PHOTOCOPY EXPENSE	2.00
04/14/14	PHOTOCOPY EXPENSE	2.00
04/14/14	PHOTOCOPY EXPENSE	2.50
04/14/14	PHOTOCOPY EXPENSE	2.00
04/14/14	PHOTOCOPY EXPENSE	2.50
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	2.00
04/14/14	PHOTOCOPY EXPENSE	2.25
04/14/14	PHOTOCOPY EXPENSE	2.50
04/14/14	PHOTOCOPY EXPENSE	2.00
04/14/14	PHOTOCOPY EXPENSE	1.75
04/14/14	PHOTOCOPY EXPENSE	2.25
04/14/14	PHOTOCOPY EXPENSE	4.25
04/14/14	PHOTOCOPY EXPENSE	5.50
04/14/14	PHOTOCOPY EXPENSE	4.75
04/14/14	PHOTOCOPY EXPENSE	3.75
04/14/14	PHOTOCOPY EXPENSE	3.50
04/14/14	PHOTOCOPY EXPENSE	1.75
04/14/14	PHOTOCOPY EXPENSE	1.50
04/14/14	PHOTOCOPY EXPENSE	2.00
04/14/14	PHOTOCOPY EXPENSE	8.00
04/14/14	PHOTOCOPY EXPENSE	8.25
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	2.50
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	6.25
04/14/14	PHOTOCOPY EXPENSE	3.75
04/14/14	PHOTOCOPY EXPENSE	1.25
04/14/14	PHOTOCOPY EXPENSE	12.00
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	3.75

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Date	Description	Amount
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	5.50
04/14/14	PHOTOCOPY EXPENSE	10.00
04/14/14	PHOTOCOPY EXPENSE	7.50
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	332.75
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	0.75
04/14/14	PHOTOCOPY EXPENSE	1.00
04/14/14	PHOTOCOPY EXPENSE	8.75
04/14/14	PHOTOCOPY EXPENSE	0.75
04/14/14	PHOTOCOPY EXPENSE	0.75
04/14/14	PHOTOCOPY EXPENSE	0.75
04/14/14	PHOTOCOPY EXPENSE	0.75
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	18.75
04/14/14	PHOTOCOPY EXPENSE	18.75
04/14/14	PHOTOCOPY EXPENSE	0.75
04/14/14	PHOTOCOPY EXPENSE	2.00
04/14/14	PHOTOCOPY EXPENSE	1.75
04/14/14	PHOTOCOPY EXPENSE	0.75
04/14/14	PHOTOCOPY EXPENSE	2.00
04/14/14	PHOTOCOPY EXPENSE	3.25
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	1.75
04/14/14	PHOTOCOPY EXPENSE	4.75
04/14/14	PHOTOCOPY EXPENSE	1.75
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	0.25

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<b>Date</b>	<b>Description</b>	<b>Amount</b>
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	3.00
04/14/14	PHOTOCOPY EXPENSE	0.50
04/14/14	PHOTOCOPY EXPENSE	0.25
04/14/14	PHOTOCOPY EXPENSE	11.50
04/15/14	PHOTOCOPY EXPENSE	1.25
04/15/14	PHOTOCOPY EXPENSE	0.75
04/15/14	PHOTOCOPY EXPENSE	4.75
04/15/14	PHOTOCOPY EXPENSE	0.50
04/15/14	PHOTOCOPY EXPENSE	0.25
04/15/14	PHOTOCOPY EXPENSE	1.75
04/15/14	PHOTOCOPY EXPENSE	0.25
04/15/14	PHOTOCOPY EXPENSE	0.75
04/15/14	PHOTOCOPY EXPENSE	0.50
04/15/14	PHOTOCOPY EXPENSE	2.00
04/15/14	PHOTOCOPY EXPENSE	7.25
04/15/14	PHOTOCOPY EXPENSE	0.25
04/15/14	PHOTOCOPY EXPENSE	0.50
04/15/14	PHOTOCOPY EXPENSE	0.25
04/16/14	PHOTOCOPY EXPENSE	17.75
04/16/14	PHOTOCOPY EXPENSE	6.25
04/16/14	PHOTOCOPY EXPENSE	0.50
04/16/14	PHOTOCOPY EXPENSE	8.75
04/16/14	PHOTOCOPY EXPENSE	0.25
04/16/14	PHOTOCOPY EXPENSE	0.75
04/16/14	PHOTOCOPY EXPENSE	1.00
04/16/14	PHOTOCOPY EXPENSE	0.25
04/16/14	PHOTOCOPY EXPENSE	0.50
04/16/14	PHOTOCOPY EXPENSE	0.50
04/16/14	PHOTOCOPY EXPENSE	0.25
04/16/14	PHOTOCOPY EXPENSE	1.00
04/16/14	PHOTOCOPY EXPENSE	0.50
04/16/14	PHOTOCOPY EXPENSE	0.75
04/16/14	PHOTOCOPY EXPENSE	0.25
04/16/14	COLOR COPIES	4.50
04/17/14	PHOTOCOPY EXPENSE	0.50
04/17/14	PHOTOCOPY EXPENSE	0.50
04/17/14	PHOTOCOPY EXPENSE	0.75
04/17/14	PHOTOCOPY EXPENSE	0.25

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Date	Description	Amount
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.75
04/17/14	PHOTOCOPY EXPENSE	4.75
04/17/14	PHOTOCOPY EXPENSE	31.00
04/17/14	PHOTOCOPY EXPENSE	126.25
04/17/14	PHOTOCOPY EXPENSE	1.75
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.50
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.50
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	2.75
04/17/14	PHOTOCOPY EXPENSE	0.50
04/17/14	PHOTOCOPY EXPENSE	4.75
04/17/14	PHOTOCOPY EXPENSE	0.50
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	5.50
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.75
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	PHOTOCOPY EXPENSE	0.25
04/17/14	COLOR COPIES	39.00
04/17/14	COLOR COPIES	1.50
04/17/14	COLOR COPIES	1.50
04/17/14	COLOR COPIES	1.50

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Date	Description	Amount
04/17/14	COLOR COPIES	1.50
04/17/14	COLOR COPIES	1.50
04/17/14	COLOR COPIES	1.50
04/17/14	COLOR COPIES	1.50
04/17/14	COLOR COPIES	3.00
04/17/14	COLOR COPIES	1.50
04/17/14	COLOR COPIES	1.50
04/17/14	COLOR COPIES	1.50
04/17/14	COLOR COPIES	1.50
04/17/14	COLOR COPIES	1.50
04/17/14	COLOR COPIES	1.50
04/17/14	COLOR COPIES	1.50
04/17/14	SCANNED DOCUMENTS	0.50
04/18/14	PHOTOCOPY EXPENSE	5.50
04/18/14	PHOTOCOPY EXPENSE	0.75
04/21/14	PHOTOCOPY EXPENSE	0.25
04/21/14	PHOTOCOPY EXPENSE	0.25
04/21/14	PHOTOCOPY EXPENSE	0.25
04/21/14	SCANNED DOCUMENTS	0.25
04/21/14	SCANNED DOCUMENTS	0.25
04/21/14	UNITED PARCEL SERVICE; 2/25 SS-RETURNS FROM MD; RICOH USA, INC- 13994	49.44
04/21/14	UNITED PARCEL SERVICE; 3/5 KMH-JOHNATHAN MARKS; RICOH USA, INC- 13994	59.71
04/22/14	PHOTOCOPY EXPENSE	4.75
04/22/14	PHOTOCOPY EXPENSE	1.00
04/22/14	CONFERENCE CALL; 3/11 SS; TWO RIVERS CONFERENCING	3.35
04/22/14	LEXIS RESEARCH	8.54
04/23/14	PHOTOCOPY EXPENSE	0.50
04/23/14	PHOTOCOPY EXPENSE	0.50
04/23/14	PHOTOCOPY EXPENSE	0.25
04/23/14	PHOTOCOPY EXPENSE	0.25
04/23/14	PHOTOCOPY EXPENSE	1.50
04/23/14	PHOTOCOPY EXPENSE	0.25
04/23/14	SEARCH FEE; 4/7 SEQ-PACER 2/1-2/28/14; PACER SERVICE CENTER	3.00
04/24/14	PHOTOCOPY EXPENSE	0.50
04/24/14	PHOTOCOPY EXPENSE	16.50
04/24/14	PHOTOCOPY EXPENSE	2.25
04/24/14	PHOTOCOPY EXPENSE	1.00
04/24/14	PHOTOCOPY EXPENSE	0.50

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Date	Description	Amount
04/24/14	COLOR COPIES	1.50
04/24/14	COLOR COPIES	268.50
04/25/14	PHOTOCOPY EXPENSE	0.75
04/25/14	PHOTOCOPY EXPENSE	2.50
04/25/14	PHOTOCOPY EXPENSE	2.00
04/25/14	PHOTOCOPY EXPENSE	0.25
04/25/14	PHOTOCOPY EXPENSE	0.75
04/25/14	PHOTOCOPY EXPENSE	0.25
04/25/14	PHOTOCOPY EXPENSE	0.25
04/25/14	PHOTOCOPY EXPENSE	1.75
04/25/14	LODGING; 2/26 ROS-WASHINGTON DC 2/23-2/25/14; CARDMEMBER SERVICE	819.12
04/25/14	LODGING; 2/26 SS-WASHINGTON DC 2/23-2/25/14; CARDMEMBER SERVICE	799.22
04/25/14	MEAL EXPENSE; 2/25 ROS-WASHINGTON DC; CARDMEMBER SERVICE	9.55
04/25/14	MEAL EXPENSE; 2/23 SS-WITH ROB STIRLING - WASHINGTON DC; CARDMEMBER SERVICE	68.65
04/25/14	MEAL EXPENSE; 2/25 SS-WASHINGTON DC; CARDMEMBER SERVICE	10.75
04/25/14	PARKING; 2/25 SS-AIRPORT 2/23-2/25/14; CARDMEMBER SERVICE	33.00
04/25/14	TRAVEL EXPENSE; 2/23 ROS-BAGGAGE FEE; CARDMEMBER SERVICE	60.00
04/25/14	TRAVEL EXPENSE; 2/25 ROS-BAGGAGE FEE; CARDMEMBER SERVICE	60.00
04/25/14	TRAVEL EXPENSE; 2/23 SS-CART RENTAL IN AIRPORT (NO RECEIPT); CARDMEMBER SERVICE	5.00
04/25/14	TRAVEL EXPENSE; 2/23 SS-BAGGAGE FEE; CARDMEMBER SERVICE	160.00
04/25/14	TRAVEL EXPENSE; 2/23 SS-TAXI - WASHINGTON DC WITH ROB STIRLING; CARDMEMBER SERVICE	136.68
04/28/14	PHOTOCOPY EXPENSE	1.00
04/28/14	PHOTOCOPY EXPENSE	0.50
04/28/14	PHOTOCOPY EXPENSE	0.50
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	7.75
04/28/14	PHOTOCOPY EXPENSE	1.00
04/28/14	PHOTOCOPY EXPENSE	0.50
04/28/14	PHOTOCOPY EXPENSE	1.50
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	0.50
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	0.25

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Date	Description	Amount
04/28/14	PHOTOCOPY EXPENSE	6.25
04/28/14	PHOTOCOPY EXPENSE	2.00
04/28/14	PHOTOCOPY EXPENSE	0.75
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	1.25
04/28/14	PHOTOCOPY EXPENSE	0.75
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	1.00
04/28/14	PHOTOCOPY EXPENSE	10.25
04/28/14	PHOTOCOPY EXPENSE	1.75
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	1.75
04/28/14	PHOTOCOPY EXPENSE	4.00
04/28/14	PHOTOCOPY EXPENSE	1.00
04/28/14	PHOTOCOPY EXPENSE	1.00
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	0.75
04/28/14	PHOTOCOPY EXPENSE	0.50
04/28/14	PHOTOCOPY EXPENSE	2.00
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	0.75
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	0.75
04/28/14	PHOTOCOPY EXPENSE	1.00
04/28/14	PHOTOCOPY EXPENSE	1.25
04/28/14	PHOTOCOPY EXPENSE	1.25
04/28/14	PHOTOCOPY EXPENSE	1.25
04/28/14	PHOTOCOPY EXPENSE	0.50
04/28/14	PHOTOCOPY EXPENSE	0.75
04/28/14	PHOTOCOPY EXPENSE	0.50
04/28/14	PHOTOCOPY EXPENSE	0.50
04/28/14	PHOTOCOPY EXPENSE	4.00
04/28/14	PHOTOCOPY EXPENSE	0.75
04/28/14	PHOTOCOPY EXPENSE	0.50
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	4.75

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOU ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

## Beus Gilbert PLLC

FOUNDING PARTNERS

May 29, 2014

I.D. 35074-0001 - LRB

Invoice 82613

Re: V. ERNST &amp; YOUNG/MAYER BROWN

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Date	Description	Amount
04/28/14	PHOTOCOPY EXPENSE	1.25
04/28/14	PHOTOCOPY EXPENSE	0.75
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	1.00
04/28/14	PHOTOCOPY EXPENSE	0.75
04/28/14	PHOTOCOPY EXPENSE	0.75
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	0.50
04/28/14	PHOTOCOPY EXPENSE	0.75
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	0.75
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	2.00
04/28/14	PHOTOCOPY EXPENSE	0.75
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	2.00
04/28/14	PHOTOCOPY EXPENSE	1.00
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	1.00
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	1.75
04/28/14	PHOTOCOPY EXPENSE	2.25
04/28/14	PHOTOCOPY EXPENSE	7.00
04/28/14	PHOTOCOPY EXPENSE	5.75
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	3.00
04/28/14	PHOTOCOPY EXPENSE	3.75
04/28/14	PHOTOCOPY EXPENSE	1.00
04/28/14	PHOTOCOPY EXPENSE	0.50
04/28/14	PHOTOCOPY EXPENSE	1.75
04/28/14	PHOTOCOPY EXPENSE	0.25
04/28/14	PHOTOCOPY EXPENSE	0.50
04/28/14	PHOTOCOPY EXPENSE	4.00
04/28/14	PHOTOCOPY EXPENSE	3.00
04/28/14	LEXIS RESEARCH	65.13

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOU ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

Beus Gilbert PLLC

FOUNDING PARTNERS  
 I.D. 35074-0001 - LRB  
 Re: V. ERNST & YOUNG/MAYER BROWN

May 29, 2014  
 Invoice 82613  
 Page 17

Date	Description	Amount
04/28/14	SCANNED DOCUMENTS	2.00
04/29/14	PHOTOCOPY EXPENSE	1.50
04/29/14	PHOTOCOPY EXPENSE	0.50
04/29/14	PHOTOCOPY EXPENSE	0.25
04/29/14	PHOTOCOPY EXPENSE	0.50
04/29/14	PHOTOCOPY EXPENSE	8.00
04/29/14	PHOTOCOPY EXPENSE	2.00
04/29/14	PHOTOCOPY EXPENSE	1.50
04/29/14	PHOTOCOPY EXPENSE	0.25
04/29/14	PHOTOCOPY EXPENSE	0.75
04/29/14	PHOTOCOPY EXPENSE	5.50
04/29/14	PHOTOCOPY EXPENSE	0.50
04/29/14	PHOTOCOPY EXPENSE	0.25
04/29/14	PHOTOCOPY EXPENSE	0.25
04/29/14	PHOTOCOPY EXPENSE	0.75
04/29/14	LEXIS RESEARCH	33.71
04/30/14	PHOTOCOPY EXPENSE	7.75
04/30/14	PHOTOCOPY EXPENSE	0.25
04/30/14	PHOTOCOPY EXPENSE	0.25
04/30/14	PHOTOCOPY EXPENSE	0.25
04/30/14	PHOTOCOPY EXPENSE	0.25
04/30/14	PHOTOCOPY EXPENSE	14.25
04/30/14	PHOTOCOPY EXPENSE	0.25
04/30/14	LEXIS RESEARCH	69.08
<b>Total Disbursements</b>		<b>5,002.32</b>
<b>Total Disbursements</b>		<b>5,002.32</b>
Interest		231.01
<b>Total Current Charges</b>		<b>5,233.33</b>
Balance Forward		72,042.62
<b>Total Amount Due</b>		<b>77,275.95</b>

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOUR ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

BEUS GILBERT  
 PLLC  
 ATTORNEYS AT LAW  
 701 NORTH 44th STREET  
 PHOENIX, AZ 85008  
 480-429-3000

FOUNDING PARTNERS  
 DANIEL NEWMAN  
 PARTNER/ TRUSTEE  
 2 SOUTH BISCA YNE BLVD., 21ST FLOOR  
 MIAMI, FL 33131

June 30, 2014  
 ID: 35074-0001 - LRB

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

Re: V. ERNST & YOUNG/MAYER BROWN

Invoice 82901

For Services Rendered Through 5/31/2014

Balance Forward		77,275.95
Current Disbursements	31,629.86	
Current Interest	248.90	
Total Current Charges		31,878.76
<b>Total Due</b>		<b>109,154.71</b>
Trust Balance	15,000.00	

Aged Accounts Receivable					
	0-30	31-60	61-90	91+	Total Due
Totals	31,878.76	5,233.33	12,424.16	59,618.46	109,154.71

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOUR ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

## Beus Gilbert PLLC

FOUNDING PARTNERS  
 I.D. 35074-0001 - LRB  
 Re: V. ERNST & YOUNG/MAYER BROWN

June 30, 2014  
 Invoice 82901  
 Page 2

Disbursements		
Date	Description	Amount
05/01/14	PHOTOCOPY EXPENSE	2.25
05/01/14	PHOTOCOPY EXPENSE	4.25
05/01/14	PHOTOCOPY EXPENSE	12.00
05/01/14	PHOTOCOPY EXPENSE	2.25
05/01/14	PHOTOCOPY EXPENSE	4.25
05/01/14	PHOTOCOPY EXPENSE	5.50
05/01/14	PHOTOCOPY EXPENSE	7.75
05/01/14	PHOTOCOPY EXPENSE	27.00
05/01/14	PHOTOCOPY EXPENSE	1.75
05/01/14	PHOTOCOPY EXPENSE	0.25
05/01/14	PHOTOCOPY EXPENSE	1.75
05/01/14	LEXIS RESEARCH	54.30
05/02/14	PHOTOCOPY EXPENSE	2.50
05/02/14	PHOTOCOPY EXPENSE	3.50
05/02/14	PHOTOCOPY EXPENSE	1.75
05/02/14	PHOTOCOPY EXPENSE	2.25
05/02/14	PHOTOCOPY EXPENSE	2.75
05/02/14	PHOTOCOPY EXPENSE	1.25
05/02/14	PHOTOCOPY EXPENSE	1.25
05/02/14	PHOTOCOPY EXPENSE	0.25
05/02/14	COLOR COPIES	19.50
05/02/14	LEXIS RESEARCH	102.52
05/03/14	PHOTOCOPY EXPENSE	1.00
05/03/14	PHOTOCOPY EXPENSE	1.25
05/03/14	PHOTOCOPY EXPENSE	1.25
05/04/14	LEXIS RESEARCH	12.71
05/05/14	PHOTOCOPY EXPENSE	1.50
05/05/14	PHOTOCOPY EXPENSE	3.00
05/05/14	PHOTOCOPY EXPENSE	0.75
05/05/14	PHOTOCOPY EXPENSE	0.75
05/05/14	PHOTOCOPY EXPENSE	5.00
05/05/14	PHOTOCOPY EXPENSE	4.75
05/05/14	PHOTOCOPY EXPENSE	8.00
05/05/14	LEXIS RESEARCH	101.71
05/06/14	PHOTOCOPY EXPENSE	1.25
05/06/14	PHOTOCOPY EXPENSE	1.00
05/06/14	PHOTOCOPY EXPENSE	1.50

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOU ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

## Beus Gilbert PLLC

FOUNDING PARTNERS

June 30, 2014

I.D. 35074-0001 - LRB

Invoice 82901

Re: V. ERNST &amp; YOUNG/MAYER BROWN

Page 3

Date	Description	Amount
05/06/14	PHOTOCOPY EXPENSE	0.75
05/06/14	PHOTOCOPY EXPENSE	0.50
05/06/14	PHOTOCOPY EXPENSE	0.75
05/06/14	PHOTOCOPY EXPENSE	0.25
05/06/14	PHOTOCOPY EXPENSE	0.25
05/06/14	PHOTOCOPY EXPENSE	0.25
05/06/14	PHOTOCOPY EXPENSE	0.50
05/06/14	PHOTOCOPY EXPENSE	0.50
05/06/14	PHOTOCOPY EXPENSE	0.25
05/06/14	PHOTOCOPY EXPENSE	0.25
05/06/14	PHOTOCOPY EXPENSE	0.25
05/06/14	PHOTOCOPY EXPENSE	1.75
05/06/14	PROFESSIONAL FEES; 4/7 SS-SERVICES RENDERED FEBRUARY 2014; RICHARD C. BREEDEN & CO., L.L.C.	30,651.02
05/08/14	PHOTOCOPY EXPENSE	2.25
05/08/14	PHOTOCOPY EXPENSE	0.50
05/08/14	PHOTOCOPY EXPENSE	45.50
05/08/14	PHOTOCOPY EXPENSE	45.50
05/08/14	PHOTOCOPY EXPENSE	4.75
05/08/14	PHOTOCOPY EXPENSE	0.75
05/09/14	PHOTOCOPY EXPENSE	2.25
05/09/14	PHOTOCOPY EXPENSE	0.50
05/09/14	PHOTOCOPY EXPENSE	1.25
05/09/14	PHOTOCOPY EXPENSE	1.50
05/09/14	PHOTOCOPY EXPENSE	0.25
05/09/14	PHOTOCOPY EXPENSE	0.25
05/09/14	PHOTOCOPY EXPENSE	0.25
05/09/14	PHOTOCOPY EXPENSE	0.25
05/09/14	PHOTOCOPY EXPENSE	1.25
05/09/14	PHOTOCOPY EXPENSE	4.25
05/09/14	PHOTOCOPY EXPENSE	2.00
05/09/14	PHOTOCOPY EXPENSE	2.25
05/09/14	PHOTOCOPY EXPENSE	0.75
05/09/14	PHOTOCOPY EXPENSE	3.00
05/09/14	PHOTOCOPY EXPENSE	0.75
05/09/14	PHOTOCOPY EXPENSE	3.25
05/09/14	PHOTOCOPY EXPENSE	3.75
05/09/14	PHOTOCOPY EXPENSE	1.25
05/09/14	PHOTOCOPY EXPENSE	0.75

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOU ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.



## Beus Gilbert PLLC

FOUNDING PARTNERS

June 30, 2014

I.D. 35074-0001 - LRB

Invoice 82901

Re: V. ERNST &amp; YOUNG/MAYER BROWN

Page 4

<b>Date</b>	<b>Description</b>	<b>Amount</b>
05/09/14	PHOTOCOPY EXPENSE	3.75
05/09/14	PHOTOCOPY EXPENSE	1.00
05/09/14	PHOTOCOPY EXPENSE	4.75
05/09/14	PHOTOCOPY EXPENSE	4.75
05/09/14	PHOTOCOPY EXPENSE	0.50
05/09/14	PHOTOCOPY EXPENSE	1.50
05/09/14	PHOTOCOPY EXPENSE	0.25
05/09/14	PHOTOCOPY EXPENSE	1.25
05/09/14	PHOTOCOPY EXPENSE	0.25
05/09/14	LEXIS RESEARCH	168.75
05/12/14	PHOTOCOPY EXPENSE	0.25
05/12/14	PHOTOCOPY EXPENSE	3.75
05/12/14	PHOTOCOPY EXPENSE	1.00
05/12/14	PHOTOCOPY EXPENSE	3.00
05/12/14	PHOTOCOPY EXPENSE	1.00
05/12/14	PHOTOCOPY EXPENSE	2.00
05/12/14	PHOTOCOPY EXPENSE	0.25
05/12/14	PHOTOCOPY EXPENSE	0.25
05/12/14	PHOTOCOPY EXPENSE	0.25
05/12/14	PHOTOCOPY EXPENSE	0.50
05/12/14	PHOTOCOPY EXPENSE	8.25
05/12/14	PHOTOCOPY EXPENSE	8.25
05/12/14	PHOTOCOPY EXPENSE	17.50
05/12/14	PHOTOCOPY EXPENSE	2.00
05/12/14	PHOTOCOPY EXPENSE	2.00
05/12/14	PHOTOCOPY EXPENSE	1.00
05/12/14	PHOTOCOPY EXPENSE	1.00
05/12/14	PHOTOCOPY EXPENSE	1.75
05/12/14	PHOTOCOPY EXPENSE	7.25
05/12/14	PHOTOCOPY EXPENSE	1.50
05/12/14	PHOTOCOPY EXPENSE	7.50
05/12/14	PHOTOCOPY EXPENSE	6.75
05/12/14	PHOTOCOPY EXPENSE	2.00
05/12/14	PHOTOCOPY EXPENSE	7.25
05/13/14	PHOTOCOPY EXPENSE	1.25
05/13/14	PHOTOCOPY EXPENSE	0.25
05/13/14	PHOTOCOPY EXPENSE	0.25
05/13/14	PHOTOCOPY EXPENSE	3.25
05/13/14	PHOTOCOPY EXPENSE	0.75

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOU ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

## Beus Gilbert PLLC

FOUNDING PARTNERS

June 30, 2014

I.D. 35074-0001 - LRB

Invoice 82901

Re: V. ERNST &amp; YOUNG/MAYER BROWN

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Date	Description	Amount
05/13/14	PHOTOCOPY EXPENSE	0.25
05/13/14	PHOTOCOPY EXPENSE	0.25
05/13/14	PHOTOCOPY EXPENSE	6.00
05/13/14	PHOTOCOPY EXPENSE	0.50
05/13/14	PHOTOCOPY EXPENSE	0.25
05/13/14	PHOTOCOPY EXPENSE	4.00
05/14/14	PHOTOCOPY EXPENSE	1.75
05/14/14	PHOTOCOPY EXPENSE	5.50
05/14/14	PHOTOCOPY EXPENSE	2.00
05/14/14	PHOTOCOPY EXPENSE	1.75
05/14/14	PHOTOCOPY EXPENSE	5.50
05/14/14	PHOTOCOPY EXPENSE	0.50
05/14/14	PHOTOCOPY EXPENSE	0.75
05/14/14	PHOTOCOPY EXPENSE	0.50
05/14/14	PHOTOCOPY EXPENSE	0.75
05/14/14	PHOTOCOPY EXPENSE	0.50
05/14/14	PHOTOCOPY EXPENSE	0.50
05/14/14	PHOTOCOPY EXPENSE	0.75
05/14/14	TRAVEL EXPENSE; 11/7/13 SS-TAXI - CHICAGO (AIRPORT TO HOTEL); SCOT C. STIRLING	48.00
05/14/14	TRAVEL EXPENSE; 11/22/13 SS-TAXI - PHOENIX (AIRPORT TO OFFICE); SCOT C. STIRLING	20.00
05/14/14	TRAVEL EXPENSE; 2/25 SS-TAXI - WASHINGTON DC; SCOT C. STIRLING	22.00
05/14/14	TRAVEL EXPENSE; 2/25 SS-TAXI - PHOENIX; SCOT C. STIRLING	20.00
05/15/14	PHOTOCOPY EXPENSE	0.50
05/15/14	PHOTOCOPY EXPENSE	0.50
05/15/14	PHOTOCOPY EXPENSE	0.25
05/20/14	PHOTOCOPY EXPENSE	1.50
05/20/14	PHOTOCOPY EXPENSE	1.25
05/20/14	PHOTOCOPY EXPENSE	1.00
05/20/14	PHOTOCOPY EXPENSE	0.75
05/20/14	PHOTOCOPY EXPENSE	3.25
05/20/14	PHOTOCOPY EXPENSE	2.75
05/20/14	LONG DISTANCE PHONE EXPENSE; 13053739400	0.14
05/20/14	LONG DISTANCE PHONE EXPENSE; 13053739467	0.21
05/22/14	COLOR COPIES	4.50
<b>Total Disbursements</b>		<b>31,629.86</b>
<b>Total Disbursements</b>		<b>31,629.86</b>
Interest		248.90

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOUR ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

Beus Gilbert PLLC

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FOUNDING PARTNERS	June 30, 2014
I.D. 35074-0001 - LRB	Invoice 82901
Re: V. ERNST & YOUNG/MAYER BROWN	Page 6

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<b>Total Current Charges</b>	<b>31,878.76</b>
Balance Forward	77,275.95
<b>Total Amount Due</b>	<b>109,154.71</b>

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TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOUR ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

BEUS GILBERT  
 PLLC  
 ATTORNEYS AT LAW  
 701 NORTH 44th STREET  
 PHOENIX, AZ 85008  
 480-429-3000

FOUNDING PARTNERS  
 DANIEL NEWMAN  
 PARTNER/ TRUSTEE  
 2 SOUTH BISCAYNE BLVD., 21ST FLOOR  
 MIAMI, FL 33131

August 27, 2014  
 ID: 35074-0001 - LRB

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

Re: V. ERNST & YOUNG/MAYER BROWN

Invoice 83607

For Services Rendered Through 7/31/2014

Balance Forward		109,567.12
Current Disbursements	87.99	
Current Interest	482.16	
Total Current Charges		570.15
<b>Total Due</b>		<b>110,137.27</b>
Trust Balance	15,000.00	

Aged Accounts Receivable					
	0-30	31-60	61-90	91+	Total Due
Totals	982.56	31,878.76	5,233.33	72,042.62	110,137.27

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOUR ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

Beus Gilbert PLLC

FOUNDING PARTNERS  
 I.D. 35074-0001 - LRB  
 Re: V. ERNST & YOUNG/MAYER BROWN

August 27, 2014  
 Invoice 83607  
 Page 2

Disbursements		
Date	Description	Amount
07/06/14	LEXIS RESEARCH	46.44
07/07/14	PHOTOCOPY EXPENSE	10.75
07/07/14	PHOTOCOPY EXPENSE	2.25
07/08/14	PHOTOCOPY EXPENSE	0.25
07/15/14	PHOTOCOPY EXPENSE	6.50
07/15/14	PHOTOCOPY EXPENSE	4.50
07/15/14	SCANNED DOCUMENTS	4.50
07/21/14	SCANNED DOCUMENTS	1.75
07/22/14	PHOTOCOPY EXPENSE	2.00
07/22/14	PHOTOCOPY EXPENSE	0.25
07/22/14	PHOTOCOPY EXPENSE	0.25
07/22/14	SEARCH FEE; 7/3 SEQ-4/1-4/30/14; PACER SERVICE CENTER	5.30
07/23/14	PHOTOCOPY EXPENSE	2.00
07/23/14	SCANNED DOCUMENTS	1.25
<b>Total Disbursements</b>		<b>87.99</b>
<b>Total Disbursements</b>		<b>87.99</b>
Interest		482.16
<b>Total Current Charges</b>		<b>570.15</b>
Balance Forward		109,567.12
<b>Total Amount Due</b>		<b>110,137.27</b>

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOUR ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

BEUS GILBERT  
 PLLC  
 ATTORNEYS AT LAW  
 701 NORTH 44th STREET  
 PHOENIX, AZ 85008  
 480-429-3000

FOUNDING PARTNERS  
 DANIEL NEWMAN  
 PARTNER/ TRUSTEE  
 2 SOUTH BISCA YNE BLVD., 21ST FLOOR  
 MIAMI, FL 33131

September 17, 2014  
 ID: 35074-0001 - LRB

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

Re: V. ERNST & YOUNG/MAYER BROWN

Invoice 83745

For Services Rendered Through 8/31/2014

Balance Forward		110,137.27
Current Disbursements	22.91	
Current Interest	522.45	
Total Current Charges		545.36
<b>Total Due</b>		<b>110,682.63</b>
Trust Balance	15,000.00	

Aged Accounts Receivable					
	0-30	31-60	61-90	91+	Total Due
Totals	1,115.51	412.41	31,878.76	77,275.95	110,682.63

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOUR ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

Beus Gilbert PLLC

FOUNDING PARTNERS  
 I.D. 35074-0001 - LRB  
 Re: V. ERNST & YOUNG/MAYER BROWN

September 17, 2014  
 Invoice 83745  
 Page 2

Disbursements		
Date	Description	Amount
08/01/14	PHOTOCOPY EXPENSE	0.25
08/05/14	PHOTOCOPY EXPENSE	0.25
08/15/14	LONG DISTANCE PHONE EXPENSE; 18475305750	0.42
08/18/14	LONG DISTANCE PHONE EXPENSE; 18476092058	0.49
08/26/14	SCANNED DOCUMENTS	21.50
<b>Total Disbursements</b>		<b>22.91</b>
<b>Total Disbursements</b>		<b>22.91</b>
Interest		522.45
<b>Total Current Charges</b>		<b>545.36</b>
Balance Forward		110,137.27
<b>Total Amount Due</b>		<b>110,682.63</b>

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOUR ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

BEUS GILBERT  
 PLLC  
 ATTORNEYS AT LAW  
 701 NORTH 44th STREET  
 PHOENIX, AZ 85008  
 480-429-3000

FOUNDING PARTNERS  
 DANIEL NEWMAN  
 PARTNER/ TRUSTEE  
 2 SOUTH BISCAYNE BLVD., 21ST FLOOR  
 MIAMI, FL 33131

November 24, 2014  
 ID: 35074-0001 - LRB

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

Re: V. ERNST & YOUNG/MA YER BROWN

Invoice 85098

For Services Rendered Through 10/31/2014

Balance Forward		110,503.55
Current Disbursements	63.75	
Current Interest	786.39	
Total Current Charges		850.14
<b>Total Due</b>		<b>111,353.69</b>
Trust Balance	15,000.00	

Aged Accounts Receivable					
	0-30	31-60	61-90	91+	Total Due
Totals	850.14	0.00	1,115.51	109,567.12	111,532.77

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOUR ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.



Beus Gilbert PLLC

FOUNDING PARTNERS  
 I.D. 35074-0001 - LRB  
 Re: V. ERNST & YOUNG/MAYER BROWN

November 24, 2014  
 Invoice 85098  
 Page 2

**Disbursements**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
10/14/14	PHOTOCOPY EXPENSE	5.50
10/17/14	PHOTOCOPY EXPENSE	46.00
10/24/14	PHOTOCOPY EXPENSE	9.00
10/27/14	PHOTOCOPY EXPENSE	0.50
10/27/14	PHOTOCOPY EXPENSE	0.25
10/27/14	PHOTOCOPY EXPENSE	2.25
10/27/14	PHOTOCOPY EXPENSE	0.25

**Total Disbursements 63.75**

**Total Disbursements 63.75**

Interest 786.39

**Total Current Charges 850.14**

Balance Forward 110,503.55

**Total Amount Due 111,353.69**

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOUR ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

BEUS GILBERT  
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 PHOENIX, AZ 85008  
 480-429-3000

FOUNDING PARTNERS  
 DANIEL NEWMAN  
 PARTNER/ TRUSTEE  
 2 SOUTH BISCA YNE BLVD., 21ST FLOOR  
 MIAMI, FL 33131

November 25, 2014  
 ID: 35074-0001 - LRB

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

Re: V. ERNST & YOUNG/MAYER BROWN

Invoice 85119

For Services Rendered Through 10/31/2014

Balance Forward		111,532.77
Current Disbursements	0.50	
Current Interest	786.04	
Advanced Deposit Applied	-786.54	
Total Current Charges		0.00
<b>Total Due</b>		<b>111,532.77</b>
Advanced Deposit Balance	179.08	
Trust Balance	15,000.00	

Aged Accounts Receivable					
	0-30	31-60	61-90	91+	Total Due
Totals	850.14	0.00	1,115.51	109,388.04	111,353.69

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOUR ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

Beus Gilbert PLLC

FOUNDING PARTNERS  
 I.D. 35074-0001 - LRB  
 Re: V. ERNST & YOUNG/MAYER BROWN

November 25, 2014  
 Invoice 85119  
 Page 2

**Disbursements**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
09/09/14	LEXIS RESEARCH; CREDIT FOR OVERCHARGED LEXIS ON 10/10/12	-302.42
09/09/14	LEXIS RESEARCH; CREDIT FOR OVERCHARGED LEXIS ON 01/15/13	-87.52
09/09/14	LEXIS RESEARCH; CREDIT FOR OVERCHARGED LEXIS ON 10/9/12	-287.60
09/09/14	LEXIS RESEARCH; CREDIT FOR OVERCHARGED LEXIS ON 10/11/12	-288.08
09/09/14	MISCELLANEOUS EXPENSE; TO REVERSE A CREDIT ENTRY AND APPLY TO ADVANCE DEPOSIT	965.62
09/23/14	PHOTOCOPY EXPENSE	0.50
<b>Total Disbursements</b>		<b>0.50</b>
<b>Total Disbursements</b>		<b>0.50</b>
Interest		786.04
Advanced Deposit Applied		-786.54
<b>Total Current Charges</b>		<b>0.00</b>
Balance Forward		111,532.77
<b>Total Amount Due</b>		<b>111,532.77</b>

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOUR ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

BEUS GILBERT  
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 701 NORTH 44th STREET  
 PHOENIX, AZ 85008  
 480-429-3000

FOUNDING PARTNERS  
 DANIEL NEWMAN  
 PARTNER/ TRUSTEE  
 2 SOUTH BISCA YNE BLVD., 21ST FLOOR  
 MIAMI, FL 33131

December 18, 2014  
 ID: 35074-0001 - LRB

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

Re: V. ERNST & YOUNG/MAYER BROWN

Invoice 85235

For Services Rendered Through 11/30/2014

Previous Balance		112,319.31
Payments		63,187.94
Advanced Deposit Applied		-64,153.56
Balance Forward		111,353.69
Current Disbursements	680.92	
Current Interest	785.64	
Total Current Charges		1,466.56
<b>Total Due</b>		<b>112,820.25</b>
Trust Balance	15,000.00	

Aged Accounts Receivable					
	0-30	31-60	61-90	91+	Total Due
Totals	2,316.70	0.00	0.00	110,503.55	112,820.25

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOUR ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

## Beus Gilbert PLLC

FOUNDING PARTNERS  
 I.D. 35074-0001 - LRB  
 Re: V. ERNST & YOUNG/MAYER BROWN

December 18, 2014  
 Invoice 85235  
 Page 2

## Disbursements

Date	Description	Amount
11/17/14	PHOTOCOPY EXPENSE	0.50
11/17/14	PHOTOCOPY EXPENSE	4.00
11/17/14	SCANNED DOCUMENTS	0.25
11/18/14	PHOTOCOPY EXPENSE	45.00
11/18/14	PHOTOCOPY EXPENSE	0.25
11/18/14	PHOTOCOPY EXPENSE	5.50
11/18/14	PHOTOCOPY EXPENSE	5.50
11/18/14	PHOTOCOPY EXPENSE	3.75
11/18/14	PHOTOCOPY EXPENSE	5.50
11/18/14	PHOTOCOPY EXPENSE	5.50
11/18/14	PHOTOCOPY EXPENSE	3.75
11/18/14	PHOTOCOPY EXPENSE	0.50
11/18/14	PHOTOCOPY EXPENSE	4.75
11/19/14	PHOTOCOPY EXPENSE	0.25
11/19/14	PHOTOCOPY EXPENSE	0.25
11/19/14	PHOTOCOPY EXPENSE	1.00
11/19/14	PHOTOCOPY EXPENSE	0.50
11/19/14	PHOTOCOPY EXPENSE	0.25
11/19/14	PHOTOCOPY EXPENSE	20.75
11/19/14	PHOTOCOPY EXPENSE	0.50
11/19/14	PHOTOCOPY EXPENSE	0.25
11/19/14	PHOTOCOPY EXPENSE	5.25
11/19/14	PHOTOCOPY EXPENSE	5.25
11/19/14	PHOTOCOPY EXPENSE	2.25
11/19/14	PHOTOCOPY EXPENSE	1.00
11/19/14	PHOTOCOPY EXPENSE	10.25
11/19/14	PHOTOCOPY EXPENSE	7.75
11/19/14	PHOTOCOPY EXPENSE	6.25
11/19/14	PHOTOCOPY EXPENSE	17.00
11/19/14	PHOTOCOPY EXPENSE	0.25
11/19/14	PHOTOCOPY EXPENSE	11.50
11/19/14	PHOTOCOPY EXPENSE	1.25
11/19/14	PHOTOCOPY EXPENSE	14.75
11/19/14	COLOR COPIES	12.00
11/19/14	COLOR COPIES	4.50
11/19/14	COLOR COPIES	12.00
11/19/14	COLOR COPIES	18.00

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOU ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

## Beus Gilbert PLLC

FOUNDING PARTNERS

December 18, 2014

I.D. 35074-0001 - LRB

Invoice 85235

Re: V. ERNST &amp; YOUNG/MAYER BROWN

Page 3

Date	Description	Amount
11/19/14	COLOR COPIES	13.50
11/19/14	COLOR COPIES	15.00
11/19/14	COLOR COPIES	6.00
11/19/14	COLOR COPIES	4.50
11/19/14	COLOR COPIES	12.00
11/19/14	COLOR COPIES	1.50
11/19/14	COLOR COPIES	84.00
11/20/14	PHOTOCOPY EXPENSE	0.25
11/20/14	PHOTOCOPY EXPENSE	0.25
11/20/14	PHOTOCOPY EXPENSE	0.25
11/20/14	PHOTOCOPY EXPENSE	0.25
11/20/14	PHOTOCOPY EXPENSE	45.00
11/20/14	PHOTOCOPY EXPENSE	2.75
11/20/14	PHOTOCOPY EXPENSE	0.25
11/20/14	PHOTOCOPY EXPENSE	0.25
11/20/14	PHOTOCOPY EXPENSE	0.25
11/20/14	PHOTOCOPY EXPENSE	0.25
11/20/14	PHOTOCOPY EXPENSE	1.00
11/20/14	PHOTOCOPY EXPENSE	0.25
11/20/14	PHOTOCOPY EXPENSE	0.50
11/20/14	PHOTOCOPY EXPENSE	0.25
11/20/14	PHOTOCOPY EXPENSE	0.25
11/20/14	PHOTOCOPY EXPENSE	0.25
11/20/14	PHOTOCOPY EXPENSE	0.25
11/20/14	PHOTOCOPY EXPENSE	0.75
11/20/14	PHOTOCOPY EXPENSE	0.25
11/20/14	PHOTOCOPY EXPENSE	0.25
11/20/14	PHOTOCOPY EXPENSE	0.25
11/20/14	PHOTOCOPY EXPENSE	0.25
11/20/14	PHOTOCOPY EXPENSE	0.25
11/21/14	PHOTOCOPY EXPENSE	0.50
11/21/14	PHOTOCOPY EXPENSE	8.75
11/21/14	PHOTOCOPY EXPENSE	0.25
11/21/14	PHOTOCOPY EXPENSE	0.25
11/21/14	PHOTOCOPY EXPENSE	0.25
11/21/14	PHOTOCOPY EXPENSE	7.75
11/21/14	PHOTOCOPY EXPENSE	20.00

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOU ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

## Beus Gilbert PLLC

FOUNDING PARTNERS

December 18, 2014

I.D. 35074-0001 - LRB

Invoice 85235

Re: V. ERNST &amp; YOUNG/MAYER BROWN

Page 4

Date	Description	Amount
11/21/14	PHOTOCOPY EXPENSE	1.25
11/21/14	PHOTOCOPY EXPENSE	1.25
11/21/14	PHOTOCOPY EXPENSE	0.50
11/21/14	PHOTOCOPY EXPENSE	45.00
11/21/14	PHOTOCOPY EXPENSE	8.25
11/21/14	PHOTOCOPY EXPENSE	0.25
11/21/14	PHOTOCOPY EXPENSE	0.25
11/21/14	PHOTOCOPY EXPENSE	1.25
11/21/14	PHOTOCOPY EXPENSE	0.25
11/21/14	PHOTOCOPY EXPENSE	0.50
11/21/14	PHOTOCOPY EXPENSE	0.25
11/21/14	PHOTOCOPY EXPENSE	0.25
11/21/14	PHOTOCOPY EXPENSE	0.50
11/21/14	PHOTOCOPY EXPENSE	0.25
11/21/14	PHOTOCOPY EXPENSE	0.75
11/21/14	PHOTOCOPY EXPENSE	2.25
11/21/14	PHOTOCOPY EXPENSE	2.25
11/21/14	PHOTOCOPY EXPENSE	0.25
11/21/14	PHOTOCOPY EXPENSE	10.75
11/21/14	PHOTOCOPY EXPENSE	0.25
11/21/14	PHOTOCOPY EXPENSE	0.25
11/21/14	PHOTOCOPY EXPENSE	4.75
11/21/14	PHOTOCOPY EXPENSE	0.25
11/21/14	COLOR COPIES	10.50
11/21/14	COLOR COPIES	18.00
11/23/14	PHOTOCOPY EXPENSE	0.50
11/23/14	PHOTOCOPY EXPENSE	2.50
11/23/14	PHOTOCOPY EXPENSE	1.50
11/23/14	PHOTOCOPY EXPENSE	2.25
11/23/14	PHOTOCOPY EXPENSE	0.25
11/23/14	PHOTOCOPY EXPENSE	7.75
11/23/14	PHOTOCOPY EXPENSE	1.50
11/23/14	COLOR COPIES	1.50
11/24/14	PHOTOCOPY EXPENSE	40.00
11/24/14	PHOTOCOPY EXPENSE	3.75
11/24/14	WESTLAW LEGAL RESEARCH	2.42
11/25/14	PHOTOCOPY EXPENSE	0.25
11/25/14	PHOTOCOPY EXPENSE	0.25
11/25/14	PHOTOCOPY EXPENSE	0.25

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOU ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

## Beus Gilbert PLLC

FOUNDING PARTNERS

December 18, 2014

I.D. 35074-0001 - LRB

Invoice 85235

Re: V. ERNST &amp; YOUNG/MAYER BROWN

Page 5

<b>Date</b>	<b>Description</b>	<b>Amount</b>
11/25/14	PHOTOCOPY EXPENSE	0.25
11/25/14	PHOTOCOPY EXPENSE	0.25
11/25/14	PHOTOCOPY EXPENSE	0.25
11/25/14	PHOTOCOPY EXPENSE	0.25
11/25/14	PHOTOCOPY EXPENSE	0.25
11/25/14	PHOTOCOPY EXPENSE	1.50
11/25/14	PHOTOCOPY EXPENSE	0.25
11/25/14	PHOTOCOPY EXPENSE	1.75
11/25/14	PHOTOCOPY EXPENSE	1.75
11/25/14	PHOTOCOPY EXPENSE	0.25
11/25/14	PHOTOCOPY EXPENSE	0.25
11/25/14	PHOTOCOPY EXPENSE	0.25
11/25/14	PHOTOCOPY EXPENSE	0.25
11/25/14	PHOTOCOPY EXPENSE	0.25
11/25/14	PHOTOCOPY EXPENSE	0.25
11/25/14	PHOTOCOPY EXPENSE	0.25
11/25/14	PHOTOCOPY EXPENSE	0.25
11/25/14	PHOTOCOPY EXPENSE	0.25
11/25/14	PHOTOCOPY EXPENSE	1.75
11/25/14	PHOTOCOPY EXPENSE	1.50
11/25/14	COLOR COPIES	1.50
11/25/14	COLOR COPIES	1.50
11/25/14	COLOR COPIES	1.50
11/25/14	COLOR COPIES	1.50
11/25/14	COLOR COPIES	1.50
11/25/14	COLOR COPIES	1.50
11/25/14	COLOR COPIES	1.50
11/26/14	PHOTOCOPY EXPENSE	1.75
11/26/14	PHOTOCOPY EXPENSE	8.00
11/26/14	PHOTOCOPY EXPENSE	1.00
11/26/14	PHOTOCOPY EXPENSE	1.00
11/26/14	PHOTOCOPY EXPENSE	0.25
11/26/14	PHOTOCOPY EXPENSE	0.25
11/26/14	PHOTOCOPY EXPENSE	0.25
11/26/14	PHOTOCOPY EXPENSE	0.25
11/26/14	PHOTOCOPY EXPENSE	0.25
11/26/14	PHOTOCOPY EXPENSE	0.25
11/26/14	PHOTOCOPY EXPENSE	0.25
11/26/14	PHOTOCOPY EXPENSE	0.25
<b>Total Disbursements</b>		<b>680.92</b>

TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOUR ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.



Beus Gilbert PLLC

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FOUNDING PARTNERS  
I.D. 35074-0001 - LRB  
Re: V. ERNST & YOUNG/MAYER BROWN

---

December 18, 2014  
Invoice 85235  
Page 6

<b>Total Disbursements</b>	<b>680.92</b>
Interest	785.64
<b>Total Current Charges</b>	<b>1,466.56</b>
Balance Forward	111,353.69
<b>Total Amount Due</b>	<b>112,820.25</b>

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TERMS NET THIRTY DAYS. PAST DUE AMOUNTS ACCRUE LATE CHARGES OF .83% PER MONTH. DISBURSEMENTS MADE FOR YOUR ACCOUNT FOR WHICH WE HAVE NOT RECEIVED BILLS WILL APPEAR ON A LATER STATEMENT.

BEUS GILBERT  
PLLC  
ATTORNEYS AT LAW  
701 NORTH 44th STREET  
PHOENIX, AZ 85008  
480-429-3000

Founding Partners  
Partner/ Trustee  
2 South Biscayne Blvd., 21st Floor  
Miami, FL 33131  
**Attention: Daniel Newman**

January 22, 2015  
Client: 035074  
Matter: 000001  
Invoice #: 90073  
Resp. Atty: LRB

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through December 31, 2014

---

Current Disbursements	\$248.28
Current Interest	\$447.89
<b>Total Current Charges</b>	<b>\$696.17</b>
Previous Balance	\$72,277.15
<b>PAY THIS AMOUNT</b>	<b>\$72,973.32</b>
<b>Trust Balance</b>	<b>\$15,000.00</b>

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**Terms: Net 30 Days. Past due amounts accrue late charges of 1.25% per month. Disbursements made for your account for which we have not received bills will appear on a later statement.**

---

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 PHOENIX, AZ 85008  
 480-429-3000

Founding Partners  
 Partner/ Trustee  
 2 South Biscayne Blvd., 21st Floor  
 Miami, FL 33131  
**Attention:** Daniel Newman

January 22, 2015  
 Client: 035074  
 Matter: 000001  
 Invoice #: 90073  
 Resp Atty: LRB  
 Page: 1

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through December 31, 2014

**DISBURSEMENTS**

Date	Description of Disbursements	Amount
12/01/2014	Photocopy Expense	\$16.75
12/01/2014	Photocopy Expense	\$0.25
12/01/2014	Photocopy Expense	\$0.25
12/01/2014	Scanned Documents	\$8.25
12/01/2014	Scanned Documents	\$0.25
12/03/2014	Photocopy Expense	\$1.75
12/04/2014	Photocopy Expense	\$45.25
12/04/2014	Photocopy Expense	\$2.00
12/10/2014	Photocopy Expense	\$4.25
12/19/2014	Photocopy Expense	\$0.75
12/19/2014	Photocopy Expense	\$0.75
12/22/2014	Photocopy Expense	\$15.50
12/22/2014	Photocopy Expense	\$5.00
12/22/2014	Photocopy Expense	\$6.00
12/22/2014	Photocopy Expense	\$4.25
12/22/2014	Photocopy Expense	\$3.25
12/22/2014	Photocopy Expense	\$3.25
12/22/2014	Photocopy Expense	\$1.00
12/22/2014	Photocopy Expense	\$2.75

January 22, 2015  
 Client: 035074  
 Matter: 000001  
 Invoice #: 90073  
 Resp Atty: LRB  
 Page: 2

**DISBURSEMENTS**

Date	Description of Disbursements	Amount
12/22/2014	Photocopy Expense	\$2.75
12/22/2014	Photocopy Expense	\$3.25
12/22/2014	Photocopy Expense	\$16.75
12/23/2014	Photocopy Expense	\$2.50
12/23/2014	Photocopy Expense	\$45.25
12/23/2014	Photocopy Expense	\$1.00
12/23/2014	Photocopy Expense	\$1.00
12/23/2014	Photocopy Expense	\$0.50
12/23/2014	Photocopy Expense	\$1.00
12/23/2014	Photocopy Expense	\$0.25
12/23/2014	Photocopy Expense	\$1.50
12/23/2014	Photocopy Expense	\$1.50
12/23/2014	Photocopy Expense	\$4.25
12/23/2014	Photocopy Expense	\$2.50
12/23/2014	Photocopy Expense	\$4.25
12/23/2014	Photocopy Expense	\$4.25
12/23/2014	Color Copies	\$15.00
12/23/2014	Postage Expense	\$2.03
12/23/2014	Scanned Documents	\$4.50
12/23/2014	Scanned Documents	\$4.50
12/23/2014	Scanned Documents	\$0.50
12/24/2014	Photocopy Expense	\$4.50
12/24/2014	Photocopy Expense	\$3.25
Total Disbursements		\$248.28
Current Disbursements		\$248.28
Current Interest		\$447.89
<b>Total Current Charges</b>		<b><u>\$696.17</u></b>
Previous Balance		\$72,277.15
<b>PAY THIS AMOUNT</b>		<b><u>\$72,973.32</u></b>
<b>Trust Balance</b>		<b><u>\$15,000.00</u></b>

BEUS GILBERT  
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ATTORNEYS AT LAW  
701 NORTH 44th STREET  
PHOENIX, AZ 85008  
480-429-3000

Founding Partners  
Partner/ Trustee  
2 South Biscayne Blvd., 21st Floor  
Miami, FL 33131  
**Attention:** Daniel Newman

February 19, 2015  
Client: 035074  
Matter: 000001  
Invoice #: 90429  
Resp. Atty: LRB

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through January 31, 2015

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Current Disbursements	\$43.66
Current Interest	\$454.09
<b>Total Current Charges</b>	<b>\$497.75</b>
Previous Balance	\$72,973.32
<b>PAY THIS AMOUNT</b>	<b>\$73,471.07</b>
<b>Trust Balance</b>	<b>\$15,000.00</b>

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**Terms: Net 30 Days. Past due amounts accrue late charges of 1.25% per month. Disbursements made for your account for which we have not received bills will appear on a later statement.**

---

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 701 NORTH 44th STREET  
 PHOENIX, AZ 85008  
 480-429-3000

Founding Partners  
 Partner/ Trustee  
 2 South Biscayne Blvd., 21st Floor  
 Miami, FL 33131  
**Attention: Daniel Newman**

February 19, 2015  
 Client: 035074  
 Matter: 000001  
 Invoice #: 90429  
 Resp Atty: LRB  
 Page: 1

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through January 31, 2015

**DISBURSEMENTS**

Date	Description of Disbursements	Amount
01/02/2015	Photocopy Expense	\$4.75
01/03/2015	Westlaw Legal Research	\$28.52
01/04/2015	Photocopy Expense	\$5.00
01/05/2015	Photocopy Expense	\$5.00
01/06/2015	Photocopy Expense	\$0.25
01/06/2015	Long Distance Phone Expense 13053739485	\$0.14
	Total Disbursements	\$43.66
	Current Disbursements	\$43.66
	Current Interest	\$454.09
	<b>Total Current Charges</b>	<b>\$497.75</b>
	Previous Balance	\$72,973.32
	<b>PAY THIS AMOUNT</b>	<b>\$73,471.07</b>
	<b>Trust Balance</b>	<b>\$15,000.00</b>

**Terms: Net 30 Days. Past due amounts accrue late charges of 1.25% per month. Disbursements made for your account for which we have not received bills will appear on a later statement.**

# EXHIBIT 5

# **CAPITAL ROAD, LLC**



Founding Partners Receivership  
 Capital Road, LLC  
 Hours billed 4/1/14--1/31/15

1-May	2.00	Review multiple FSP updates
27-Jun	0.50	Review RCP update and call to clarify info rece
28-Jun	0.50	Call w/ RCP
28-Jun	2.50	Founding Partner updates and review
30-Jun	0.25	FSP call w/ C Cavallo
30-Jun	0.50	Call w/ FSP re: Galleria North project
30-Jun	0.25	F/up call w/ Cavallo re: FSP
30-Jun	1.00	Research FSP position from previous files
10-Jul	0.25	FSP call w/ C Cavallo
10-Jul	0.50	FSP research and call with company
11-Jul	0.50	FSP call w/ company re: distribution check
12-Jul	1.00	Review RCP update
12-Jul	1.00	FSP document review and call with company r
18-Jul	2.00	RCP research for C Cavallo
7-Aug	1.00	RCP document review
7-Aug	4.00	ADT shareholder meeting
14-Aug	1.00	FSP document review
18-Aug	0.50	HIG conference call
4-Sep	0.50	FSP document review
5-Sep	0.25	RCP document review
23-Sep	0.75	FSP check research
23-Sep	0.50	RCP capital call follow up
25-Sep	1.00	FSP additional check research
26-Sep	0.50	RCP document review
6-Oct	0.50	HIG document review
17-Oct	1.00	HIG document review
2-Dec	0.50	RCP document review
7-Jan	0.25	RCP document review
21-Jan	0.25	HIG document review
29-Jan	4.00	Trustee Status Update
30-Jan	1.50	Trustee Status Update

30.75