

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 COMPANY,  
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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**SECOND APPLICATION FOR PAYMENT OF FEES AND EXPENSES  
INCURRED BY THE RECEIVER, RETAINED COUNSEL,  
AND OTHER PROFESSIONALS IN THE SUN LITIGATION AND SETTLEMENT**

Pursuant to the Court-approved Settlement Agreement [D.E. 308], and in consideration of funds that have been set aside to pay the Receiver's professionals under that Agreement, the 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 Second Application for Allowance and Payment of Fees and Expenses (the "Motion for Fees") Incurred by the Receiver, Retained Counsel, and Other

**BROAD and CASSEL**

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

Professionals in *Daniel S. Newman, as Receiver for Founding Partners Capital Management Company, et al. v. Sun Capital, Inc., et al.*, Case No. 2:09-cv-445-FtM-229SPC (the “*Sun Litigation*”) and requests that this Court enter an Order authorizing him to make payments for certain professional services and expenses incurred during the period of October 20, 2012 through March 31, 2014 (the “Application Period”).

As explained below, the Receiver also seeks authorization to pay "hold backs" from prior applications related to the *Sun Litigation*. Counsel for the United States Securities and Exchange Commission (the “SEC”) has reviewed the Receiver's and his professional's detailed invoices and has indicated that the SEC does not object to the relief requested in this Motion for Fees.

The Settlement Agreement, approved by the Court on August 28, 2012, [SL, D.E. 308], provides that the Receiver’s and his professionals’ fees and expenses incurred in the *Sun Litigation* prior to or upon closing of the transaction set forth in the Settlement Agreement (the "Settlement Transaction") will be paid as follows:

The Companies shall pay the reasonable out-of-pocket expenses of each Party . . . incurred by such Party in connection with the preparation and negotiation of this Agreement and the consummation of the transactions contemplated by this Agreement (and for purposes of the Receiver and his professionals, such reasonable expenses relating to the *Newman v. Sun Capital Litigation* as are approved by the District Court upon application by the Receiver, but not to include any amounts already paid).

[*Sun Litigation*, D.E. 306-2 at 23, § 9.1].<sup>1</sup>

Consistent with section 9.1, upon the closing of the Settlement Transaction, Defendants transmitted funds to the Receiver to pay, at least in part, the Receiver's and his professionals' fees and costs incurred in the *Sun Litigation*. These funds are held in a Receivership bank account, with a current balance of approximately \$1,600,000.00. The Receiver will not release the funds

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<sup>1</sup> Cited as [SL, D.E. \_\_\_\_].

for payment to his professionals until after the Court authorizes the payment of the amounts for which approval is sought in this Motion for Fees. Thus, this fee application seeks fees and costs authorized under the Settlement Agreement, much of which will be paid from the remaining approximately \$1,600,000 of the funds set aside at closing for this purpose, with the remainder to be paid from other funds in the Receivership estate. Other professionals have already been paid for their work in the *Sun Litigation* under the terms of the Settlement Agreement, using other funds set aside at closing, pursuant to Court Order. [D.E. 431].

Thus, as with the Receiver's previous Motion for Fees filed on January 14, 2013 at [SL, D.E. 313], the Receiver is bifurcating his applications for payment of fees and costs. This Motion for Fees requests payment of only those fees and costs incurred by the Receiver, his retained counsel, and his professionals, for their work in the *Sun Litigation*.

The Receiver is also submitting a separate Sixth Application for the remainder of the fees and expenses he and his professionals have incurred in all matters outside of the *Sun Litigation*. The funds for payment of fees sought in the Sixth Application will not come from the funds set aside from the closing of the Settlement Transaction.

For these reasons, and in light of the extensive work that went into the Settlement Agreement (detailed below), 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) Arnall Golden Gregory LLP, the Receiver's counsel, for reasonable attorneys' fees; and (d) The Touchstone Law Firm, the Receiver's counsel, for reasonable attorneys' fees.<sup>2</sup>

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<sup>2</sup> The Receiver's retention of Arnall Golden Gregory LLP and The Touchstone Law Firm were approved by the Court on December 10, 2012 at [D.E. 365].

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

**A. The SEC's Action and Motion to Appoint Receiver**

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 Appointed 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.

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

The Receiver respectfully requests an award for legal and professional fees and the reimbursement of certain expenses incurred on his behalf for services rendered during the Application Period in connection with the *Sun Litigation*. These amounts total \$1,984,482.91 in the aggregate ("Total Award"). The Total Award is comprised of: (a) \$1,598,090.96 in legal fees and costs incurred by Broad and Cassel in connection with the *Sun Litigation* (as discussed below, this includes fees and costs incurred during the Application Period as well as previously approved fees and costs that are the subject of hold backs); (b) \$354,050.00 in professional fees and costs incurred by Berkowitz Pollack & Brant, the Receiver's accountants, in connection with

the *Sun Litigation*; (c) \$30,935.70 in professional fees incurred by Arnall Golden Gregory LLP; and (d) \$1,406.25 in professional fees incurred by The Touchstone Law Firm.

**A. *Sun Litigation* Fees and Expenses During the Application Period**

Significantly, the Receiver, his counsel, and his professionals worked at deeply discounted rates in performing their functions. In addition to discounting rates, the Receiver further reduced the costs to the Receivership estate by writing off various fees incurred for work performed.<sup>3</sup>

Prior to the filing of this Motion for Fees and the Sixth Application, the Receiver submitted five applications for fees and expenses in the SEC Action and one application for fees and expenses in the *Sun Litigation*.<sup>4</sup> This request is the Receiver's second application for compensation and reimbursement of expenses in the *Sun Litigation* alone, in connection with the Settlement Agreement and the closing of the Settlement Transaction. Pursuant to the terms of the Settlement Agreement, the Receiver and his professionals are due to be paid upon closing of the Settlement Transaction the amounts owed to them in connection with the *Sun Litigation*.

No understanding exists between the Receiver and any other person for the sharing of compensation sought by this Receiver. As demonstrative of the efforts performed on behalf of the Receiver, the Receiver has attached several exhibits consisting of:

- Exhibit 1: Summaries of professional and paraprofessional time and fees;
- Exhibit 2: Individualized and detailed invoices of all services rendered, expenses, and disbursements for Broad and

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<sup>3</sup> Some of these write-offs are evident from the detailed billing records submitted with this application, and many more are not, as the entries were eliminated entirely.

<sup>4</sup> The Receiver's first four fee applications were filed in the SEC Action and covered all of the fees and costs incurred by the Receiver and his professionals, including fees and costs incurred in the *Sun Litigation*. For his fifth fee application, the Receiver bifurcated his applications, submitting a fifth fee application in the SEC action for all non-*Sun Litigation* fees and costs, and a separate fee application in the *Sun Litigation* for *Sun Litigation* fees and costs. This application cannot be submitted in the *Sun Litigation* as that case has settled and is closed.

Cassel<sup>5</sup>; Berkowitz Pollack & Brant; Arnall Golden Gregory LLP; and The Touchstone Law Firm.<sup>6</sup>

Exhibit 1 contains an aggregate summary of all hours and fees of all professionals and paraprofessionals 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.

Exhibit 2 contains 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. Exhibit 2 also contains a detailed schedule listing the expenses and disbursements for which the Receiver seeks reimbursement. Exhibit 2 is 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.

**B. Payment for Hold Backs**

The Receiver seeks leave to pay Broad and Cassel its ordinary fees and costs expended in the *Sun Litigation*, totaling \$1,129,116.86 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 Broad and Cassel for amounts held back from prior fee applications for the *Sun Litigation*, totaling \$468,974.10.

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<sup>5</sup> Broad and Cassel's detailed invoices reflect \$1,129,116.86 in fees and expenses incurred from October 20, 2012 through March 31, 2014, which does not include the hold back amounts sought.

<sup>6</sup> The detailed invoices attached as Exhibit 2 have been redacted to protect privileged and confidential information.

The Receiver held back thirty percent (30%) of all approved outstanding fees and costs due and owing to Broad and Cassel 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 relating to the *Sun Litigation* in this Motion because the Settlement Transaction has closed and the *Sun Litigation* has ended, with the fruits of the settlement being distributed to qualified investors. The Receiver has conferred with the SEC on his request for payment of the hold backs, totaling \$468,974.10, and the SEC does not object to this request. These hold back amounts are not supported in the detailed bills and records attached to this Motion for Fees, but were previously reviewed and approved by the Court in prior applications.

### **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 with 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>7</sup>

As more fully described in the Receiver's Sixth Status Report at [D.E. 434], the Receiver, his counsel, and his other retained professionals expended considerable time and effort in order to perform the extensive work necessary to negotiate, settle, and close the highly complex Settlement Transaction with the Defendants in the above-styled case. Although the Settlement Agreement had been approved by the beginning of the Application Period, there was extensive and complicated work to be done to close the transaction and address business and other issues that arose including, *inter alia*:

- Attending numerous closing conferences and meetings, with different professionals and interested parties;
- Additional negotiations with Defendants to obtain their signatures to the Settlement Agreement;
- Performing additional due diligence relating to the closing;
- Drafting and reviewing closing documents and closing due diligence documents;
- Working with the Defendants to ensure that all conditions of closing the Settlement Agreement are satisfied;
- Working with Defendants on various operational issues that could impact the closing of the Settlement Transaction or otherwise affect the business, including negotiating certain settlements between the health care companies and third parties and working to finance facilities in construction prior to closing;
- Working on numerous matters necessary to close the Settlement Transaction, such as healthcare licensure applications, real property transfer issues, accounting and tax issues relating to the restructuring of the business, and working capital loan matters;
- Negotiating with lenders and work with them on their due diligence and conditions for an approximately \$50 million revolving line of credit was a condition precedent to closing;

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<sup>7</sup> The Receiver is discussing solely those events that occurred during the Application Period.

- Interviewing candidates and selecting nominees for the FP Designee, with input from interested parties, moving for approval of the Receiver's slate, and motion practice in response to investor objection;
- Tax and valuation analyses needed for closing;
- Convening board of directors meetings, with the Receiver as member of the Board, to address closing and operational matters and to retain professionals for the Board and being advised by same, including finance-related issues and the review and approval of management agreements;
- Working with the Defendants on selection of interim CFO and the long term CFO;
- Pre-closing, working with the entities and with professionals that expected to be paid at closing based on the terms of the Settlement Agreement and/or under terms of pre-existing contracts with Defendants, negotiating the amounts and timing of payments, and, upon resolution with the payees, ensuring the proper amounts set aside at closing in the proper accounts;
- Analyzing, addressing, negotiating, and resolving back tax, lien, and subordination issues with the Internal Revenue Service and state revenue authorities that resulted from a theft of more than \$20 million when Defendants' then-employee diverted funds from the healthcare business that were supposed to have been used to pay payroll taxes;
- Addressing lender concerns and requests relating to the tax liens and other issues, which implicated and required consent of Individual Defendants, requiring substantial attention and negotiation
- Conducting motion practice with regard to a group of investors' desire to transfer their interests in the FP Designee (as defined in prior filings) pre-claims process;
- Ensuring smooth closing of the Settlement Transaction; and
- Post-closing, continued work with the Board on business and other issues, including a business transaction to manage six additional facilities, and moving for approval of payment of fees to professionals in accordance with terms of Settlement Agreement and/or pre-existing agreements.

For these reasons, and in accordance with the Settlement Agreement, the First Factor favors the Court's approval of this Motion for Fees.

**B. The Second and Third Factors**

The Receiver respectfully submits that this settlement would be an extremely complex transaction in a normal corporate context. That being said, the complications and complexity of the transaction have been further exacerbated by the Receivership context and the fact that the transaction is a result of a settlement in the midst of a hard-fought litigation. The Settlement Transaction was unusually difficult and challenging, requiring skill in many disciplines and patience to manage, for the following reasons, among others:

- There were numerous entities involved with and related to the Defendants, and they also had to be considered during negotiation and closing;
- The Settlement Transaction, though in the best interest of the Investors, is itself a complicated and difficult corporate transaction with numerous moving parts that required outside counsel and other professionals to effectuate;
- The closing of the Settlement Transaction required complex negotiations with multiple sophisticated lenders in order to obtain a sufficient line of credit for the benefit of the Defendant entities;
- The closing of the Settlement Transaction required the analysis and resolution of a multitude of complex and obscure tax issues;
- The closing of the Settlement Transaction required the parties to communicate and negotiate with the Internal Revenue Service and several state revenue authorities to negotiate a payment plan and subordination as a result of the liens that arose from a theft that occurred by a then-employee of Defendants who diverted funds that were supposed to have been used to pay payroll taxes;
- The closing of the Settlement Transaction required expert analysis and work on change of ownership issues at the Defendant entities; and
- The closing of the Settlement Transaction was being done at the same time that the various investors had different views on matters ranging from the composition of the FP Designee Board to the claims process that was being administered simultaneously, which resulted in intense motion practice with a large investor.



Given the above, the Receiver submits that the closing of the Settlement Transaction in the *Sun Litigation* and the related motion practice was unusually difficult and challenging, requiring inordinate skill and patience to manage.

**C. The Seventh and Eighth Factors**

The results obtained have been significant, especially given the complex, challenging nature of the proceedings in the *Sun Litigation* and the numerous other demands on the Receiver and his professionals. The Receiver and his professionals engaged in significant diligence, negotiation, and efforts towards closing the Settlement Transaction, as well as briefing and motion practice, which are listed above and are also more thoroughly detailed in the Receiver's Sixth Status Report [D.E. 434].

**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 in 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 mostly at a discounted rate. (Factor 6).

Finally, the Settlement Agreement itself contemplates the payment of the reasonable fees and costs owed to the Receiver, his counsel, and his professionals in connection with the *Sun Litigation*, if they are approved by this Court. [SL, D.E. 249 at ¶ 9.1]. In view of these circumstances, and in accordance with the terms of the Settlement Agreement, this request for fees and expenses, which are the result of discounted and reduced rates, is appropriate and warranted. (Factor 12).

**CONCLUSION**

For these reasons, and pursuant to the terms of the Settlement Agreement, the Receiver, Daniel S. Newman, respectfully requests that this Court enter an Order authorizing the payment from funds held by the Receiver in Receivership-controlled bank accounts (including accounts holding funds transferred at closing and other accounts) of \$1,984,482.91, comprised of: (a) \$1,598,090.96 in legal fees and costs incurred by Broad and Cassel in connection with the *Sun Litigation*;<sup>8</sup> (b) \$354,050.00 in professional fees and costs incurred by Berkowitz Pollack & Brant, the Receiver's accountants, in connection with the *Sun Litigation*; (c) \$30,935.70 in professional fees incurred by Arnall Golden Gregory LLP; and (d) \$1,406.25 in professional fees incurred by The Touchstone Law Firm.

Dated: October 31, 2014.

Respectfully submitted,

By:           /s/ Jonathan Etra          

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<sup>8</sup> This amount is the total of the \$1,129,116.86 in fees and expenses incurred by the Receiver's counsel from October 20, 2012 through March 31, 2014, and \$468,974.10 in hold backs from the Receiver's previously-approved *Sun Litigation* bills.

**CERTIFICATE OF SERVICE**

I hereby certify that on October 31, 2014, 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.

By:           /s/ Jonathan Etra            
Jonathan Etra

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**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 October 20, 2012 through March 31, 2014:

<u>Attorney</u>	<u>Number Of Hours</u>	<u>Bill Amount</u>
Daniel S. Newman	864.1	\$272,191.50
Jonathan Etra	185.5	58,432.50
David Powers	1,354.4	426,636.00
Nina S. Gordon	618	194,670.00
Arvin Jaffe	2.3	724.50
Christopher Cavallo	146.1	36,525.00
Vanessa Reynold	.7	220.50
Scott Lampert	1.2	378.00
Christine Worthen	.2	63.00
Gene E. Crick	267.5	84,262.50
Kenneth G. Mather	7.3	2,299.50
Jeffrey Deutch	7.1	2,236.50
Lester Perling	4.7	1,480.50
Peter Schoemann	1.5	472.50
Diane Karst	.4	126.00
Shachi Mancodi	3.5	875.00
James Wheeler	5	1,575.00
Matthew Thompson	23.7	5,957.50
Jay Adams	1.7	535.50
Nathaniel Dutt	3	585.00
Mandy Davis	.6	90.00
Elaine Carlson	11.1	1,665.00
Nancy Cotto	3.3	495.00
<b><u>Paralegal/Other Professionals</u></b>		
Patricia Anzalone	163.5	24,525.00
Gisela Fasco	13	1,950.00
Junelle Rodriguez	.6	90.00
<b>Total Fees of Receiver and Receiver's Counsel:</b>		<b>1,119,061.50</b>
<b>Total Expenses of Receiver and Receiver's Counsel:</b>		<b>10,055.36</b>
<b>Total Fees and Expenses For Receiver And Receiver's Counsel:</b>		<b><u>\$1,129,116.86<sup>2</sup></u></b>

<sup>2</sup> The Receiver also seeks leave in this Motion for Fees to pay Broad and Cassel for amounts it held back from prior fee applications, totaling \$468,974.10 for the *Sun Litigation*.

**Founding Partners Receivership  
Summary by Staff Name  
Time Related to the Receiver's Dispute with Sun Capital Inc. and Related Entities  
October 20, 2012 through March 31, 2014**

The following is an aggregate tabluar summary of fees and expenses for the Receiver's accountants, Berkowitz Pollack Brant Advisors and Consultants for the period of October 20, 2012 through March 31, 2014.

Name	Hours	Amount
Adam Cohen	121.10	\$ 36,330.00
Adam Lang	25.50	\$ 6,470.00
Adam Slavin	85.90	\$ 21,475.00
Andreea Cioara	116.90	\$ 35,070.00
Brett Maveragames	143.60	\$ 28,002.00
Clint McGrath	42.70	\$ 10,675.00
David Siegel	9.10	\$ 2,730.00
Dustin Grizzle	139.00	\$ 29,885.00
Edward Cooper	313.70	\$ 94,110.00
Jason Sininsky	122.90	\$ 18,435.00
Martin Prinsloo	25.40	\$ 6,350.00
Scott Bouchner	161.70	\$ 48,510.00
Steven Messing	12.70	\$ 3,937.00
Terrence Schultz	53.00	\$ 16,430.00
<b>Total Fees of Receiver's Accountants</b>	<b>1,373.20</b>	<b>\$ 358,409.00</b>
Less: Time for preparation of Fee Applications and Bills	(17.50)	\$ (4,435.00)
<b>Adjusted Total Fees of Receiver's Accountants</b>	<b>1,355.70</b>	<b>353,974.00</b>
<b>Total Expenses of Receiver's Accountant</b>		<b>\$ 76.00</b>
<b>Total Fees and Expenses For Receiver's Accountants</b>	<b>1,355.70</b>	<b>\$ 354,050.00</b>

The following is an aggregate tabular summary of fees for the Receiver's Georgia counsel, **Arnall Golden Gregory LLP** for the period of October 20, 2012 through March 31, 2014:

<u>Attorney</u>	<u>Number Of Hours</u>	<u>Bill Amount</u>
Jessica Grozine	31.1	\$7,691.40
Hedy Rubinger	28.1	13,151.70
Doug Hance	53.4	10,962.60
<b>Total Fees of Arnall Golden Gregory LLP:</b>		<b><u>\$30,935.70</u></b>

The following is an aggregate tabular summary of fees for the Receiver's counsel, **The Touchstone Law Firm** for the period of October 20, 2012 through March 31, 2014:

<u>Attorney</u>	<u>Number Of Hours</u>	<u>Bill Amount</u>
David Touchstone	6.25	\$225.00
<b>Total Fees For The Touchstone Law Firm:</b>		<b><u>\$1,406.25</u></b>



**BROAD AND CASSEL**  
ATTORNEYS AT LAW

Re: Daniel S. Newman, Receiver  
Sun Capital Litigation  
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**ITEMIZED PROFESSIONAL CHARGES**

Date	Initials	Description	Hours	Amount
10/20/2012	DSN	One - Review and analyze information pertaining to _____ (1.50).	1.50	\$472.50
10/22/2012	C-C	FOUR: met with client, Jonathan Etra, and Trish Anzalone to discuss _____ (.5); reviewed and revised status report and fee applications (2.6); met with Jonathan Etra to discuss _____ s (.2).	3.30	\$825.00
10/22/2012	DJP	ONE - Telephone conference with Jonathan Etra re: _____	0.20	\$63.00
10/22/2012	DJP	ONE - Review _____	0.70	\$220.50
10/22/2012	DJP	ONE - Attention to _____	1.00	\$315.00
10/22/2012	DJP	ONE - Review _____	0.10	\$31.50
10/22/2012	DJP	ONE - Review draft _____	0.40	\$126.00
10/22/2012	DJP	ONE - Review and revise _____	1.50	\$472.50
10/22/2012	DJP	ONE - Telephone conference with Jim Chadwick re: settlement signing and related matters.	0.50	\$157.50
10/22/2012	DSN	One - Review and analyze _____ and propose changes to same (.40); draft correspondence to David Powers (.20); telephone conference with David Powers (.10); telephone conference with Peter Baronoff regarding Focus and other issues (.30); review materials relating to _____ (1.00).	2.00	\$630.00
10/22/2012	J-E	ONE -- Work on issues regarding _____ (.6). Work on matter re _____ (.3).	0.90	\$283.50
10/22/2012	P-A	ONE Preliminary review of correspondence from Karen Clarke regarding confidentiality agreements.	0.50	\$75.00
10/23/2012	C-C	FOUR: revised Fee Application in Sun Litigation (1.9); telephone call with David Touchstone re: _____ (.3)	2.20	\$550.00
10/23/2012	DJP	ONE - Further revise _____	1.00	\$315.00
10/23/2012	DJP	ONE - Attention to _____	0.40	\$126.00



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10/23/2012	DJP	ONE - Attention to potential execution of Settlement Agreement.	0.40	\$126.00
10/23/2012	DSN	One - Draft correspondence to Peter Baronoff and Vince Paparo regarding Focus (.30); telephone conference with David Powers regarding Focus draft agreement (.40); telephone conference with Peter Baronoff on follow up regarding Focus and other issues (.40); draft correspondence to David Armstrong and Vince Paparo regarding potential meeting (.10); review correspondence from Peter Baronoff regarding Cain letter (.20); telephone call to Jim Chadwick (.10); review and revise proposed fee application regarding Sun Capital litigation (.70); office conference with counsel regarding same (.30); review revised sources and uses of funds (.20).	2.70	\$850.50
10/23/2012	J-E	ONE -- Calls and work on issues relating to FP designee, including Louisiana real estate counsel, sale of interests and Louisiana investigation (1.8).	1.80	\$567.00
10/23/2012	P-A	FOUR: Review of recent court filings (.2); Prepare memo to Chris Cavallo (.1); Assist counsel with fee application and various pieces of information required for same (.6).	0.90	\$135.00
10/24/2012	C-C	FOUR: prepared Fourth Status Report for filing (1.4); prepared Sun Litigation fee application for filing (2.5).	3.90	\$975.00
10/24/2012	DJP	ONE - Review revised Focus Agreement (two versions).	1.00	\$315.00
10/24/2012	DJP	FOUR - Review and revise Fee Application.	0.40	\$126.00
10/24/2012	J-E	ONE -- Worked on response to Gunlicks objection to settlement agreement (.3). Correspondence with counsel for investors re motion to transfer parts of interests (.1).	0.40	\$126.00
10/24/2012	P-A	FOUR: Ongoing assistance relative to Receiver's fee application and supporting documents and information (No Charge).	1.00	\$0.00
10/24/2012	P-A	ONE: Copy releases and send to ProsKauer Rose.	1.30	\$195.00
10/25/2012	C-C	FOUR: prepared fee application for Sun Litigation (1.0)	1.00	\$250.00
10/25/2012	DJP	ONE - Attention to issues relating to Investor transfers of interest, including securities law issues.	1.20	\$378.00
10/25/2012	DJP	ONE - Attention to execution of Settlement Agreement.	0.20	\$63.00
10/25/2012	DJP	ONE - Attention to review of UCC filings and preparation of new UCC-1s.	2.50	\$787.50

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10/25/2012	DJP	FOUR - Review and revise Fee Application.	0.90	\$283.50
10/25/2012	DJP	ONE - Review and revise	0.90	\$283.50
10/25/2012	DJP	ONE - Review revised	0.40	\$126.00
10/25/2012	DSN	One - Telephone conference with Peter Baronoff, Jim Hopwood and Keith Reuben regarding various issues pertaining to closing of transaction and tasks to be performed (1.10); review correspondence from David Powers regarding  (.40); review correspondence from David Powers regarding (.10); review correspondence from Peter Baronoff regarding updated sources and uses of funds (.20); review order (.20); draft correspondence to Andreea Cioara, at Berkowitz, regarding and review correspondence from Andreea Cioara relating to same and review correspondence from David Powers regarding same (.30).	2.30	\$724.50
10/25/2012	J-E	ONE -- Calls with CVP, counsel for investor, counsel for Sun, Receiver's corporate counsel and confer with Receiver regarding:  (1.0). Call with Sun counsel and follow up re (5). Attention to inquiry from broker (.2).	1.70	\$535.50
10/25/2012	P-A	FOUR: Examine various correspondence from Karen Clarke depicting issues involving submitted Investor Confidentiality Agreements (.3); Update our spreadsheet  (.4).	0.70	\$105.00
10/26/2012	C-C	ONE: finalized response to Gunlicks' objection (1.2); met with Jonathan Etra to discuss the same (.2).	1.40	\$350.00
10/26/2012	DJP	ONE - Various telephone conferences and emails re:	1.30	\$409.50
10/26/2012	DJP	ONE - Attention	1.40	\$441.00
10/26/2012	DJP	ONE - Attention to	0.20	\$63.00
10/26/2012	DJP	ONE - Various emails re:	0.20	\$63.00
10/26/2012	DJP	ONE - Review revised	0.20	\$63.00
10/26/2012	DSN	One - Telephone conference with Peter Baronoff	0.40	\$126.00

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		regarding status of various items (.30); draft correspondence to David Powers and review correspondence from David Powers regarding (.10).		
10/26/2012	GEC	ONE: Telephone conference with Andreea Cioara regarding	1.70	\$535.50
10/26/2012	J-E	ONE -- Work on, finalize response to Gunlicks objection to settlement and confer with SEC counsel on related matters (.8)	0.80	\$252.00
10/26/2012	JA	ONE: Telephone conference with David Powers to discuss	0.20	\$63.00
10/29/2012	DJP	ONE - Attention to	0.30	\$94.50
10/29/2012	P-A	ONE: Prepare memo to FP team regarding	0.50	\$75.00
		(.2); Prepare correspondence to Karen Clarke regarding same (.3).		
10/30/2012	DJP	ONE - Telephone conference with Marcy Saperstein re:	0.40	\$126.00
10/30/2012	P-A	ONE: Prepare chart	0.50	\$75.00
10/31/2012	DJP	ONE - Attention to	0.50	\$157.50
11/01/2012	DJP	ONE - Attention to	0.30	\$94.50
11/01/2012	DJP	ONE - Attention to	0.20	\$63.00
11/01/2012	DJP	ONE - Attention to	0.50	\$157.50
11/01/2012	DJP	ONE - Attention to	0.40	\$126.00
11/01/2012	DSN	One - Review correspondence from David Powers regarding (.10); telephone conference with David Powers regarding status of various issues (.20); review correspondence from Vince Paparo regarding settlement agreement (.20).	0.50	\$157.50
11/02/2012	DJP	ONE - Telephone conference with Jim Chadwick re: status of settlement closing matters.	0.30	\$94.50
11/02/2012	DJP	ONE - Various telephone conferences and emails re:	0.30	\$94.50
11/02/2012	DJP	ONE - Attend Audit status conference call.	0.70	\$220.50
11/02/2012	DJP	ONE - Emails to Dan Newman re:	0.70	\$220.50
11/02/2012	DJP	ONE - Telephone conferences with Dan Newman	0.50	\$157.50

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Date	Initials	Description	Hours	Amount
11/02/2012	DSN	re: One - Telephone conference with David Powers regarding (.20); draft correspondence to Vince Paparo relating to settlement (.10); telephone conference to David Powers regarding (.20).	0.50	\$157.50
11/02/2012	JA	ONE: Review of documentation for change of ownership purposes; Email and telephone communications to discuss the same.	0.60	\$189.00
11/05/2012	DJP	ONE - Attention to	0.50	\$157.50
11/05/2012	DJP	ONE - Various telephone conferences re:	1.00	\$315.00
11/05/2012	DJP	ONE - Extended telephone conference with Andreea Cioara re:	0.80	\$252.00
11/05/2012	DJP	ONE - Attention to	0.40	\$126.00
11/05/2012	DJP	ONE - Attention to	0.80	\$252.00
11/05/2012	DSN	One - Review correspondence from Keith Reuben and draft correspondence to Keith Reuben relating to (.20).	0.20	\$63.00
11/05/2012	JA	ONE: Email and telephone communications with Marcy Hahn Saperstein and David Powers related to	0.50	\$157.50
11/06/2012	C-C	FOUR: reviewed and revised fee application (.5)	0.50	\$125.00
11/06/2012	DJP	ONE - Attention to	0.30	\$94.50
11/06/2012	DJP	ONE - Extended telephone conference with Dan Newman re:	0.50	\$157.50
11/06/2012	DJP	ONE - Review information provided and prepare email re: same.	0.40	\$126.00
11/06/2012	DJP	ONE - Attention to	0.70	\$220.50
11/06/2012	DSN	One - Review correspondence relating to (.10); review correspondence from Karen Clarke relating to investor releases (.20); review correspondence and draft correspondence to counsel relating to (.20).	0.50	\$157.50
11/06/2012	J-E	ONE -- Work on	1.00	\$315.00

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11/06/2012	P-A	ONE: Review	0.90	\$135.00
		(.2); Meet with Jonathan Etra regarding (.1); Prepare correspondence to David Powers (.2); Complete review of (.4).		
11/07/2012	C-C	FOUR: reviewed with Trish Anzalone (1.2)	1.20	\$300.00
11/07/2012	DJP	ONE - Attention to	0.20	\$63.00
11/07/2012	DJP	ONE - Review and revise	0.40	\$126.00
11/07/2012	DJP	ONE - Begin review of revised	0.40	\$126.00
11/07/2012	DSN	One - Review correspondence from David Powers relating to (.20); review correspondence from Peter Baronoff (.20).	0.40	\$126.00
11/07/2012	J-E	ONE -- Work on (.2).	0.20	\$63.00
11/07/2012	P-A	ONE: Examine correspondence from Karen Clarke re: investor releases (.5); Review and meet with counsel to discuss (.3).	0.80	\$120.00
11/08/2012	DJP	ONE - Attention to	0.50	\$157.50
11/08/2012	DJP	ONE - Attention to	0.30	\$94.50
11/08/2012	DJP	ONE - Various telephone conferences re:	0.40	\$126.00
11/08/2012	DSN	One - Review correspondence from David Powers regarding (.10); ONE- review multiple correspondence from Vince Paparo regarding settlement agreement (.20).	0.30	\$94.50
11/08/2012	P-A	ONE: Meet with Jonathan Etra regarding (.2); Examine communications from Mr. Etra, (.2).	0.40	\$60.00
11/09/2012	DJP	ONE - Attention to	0.30	\$94.50
11/09/2012	DSN	One - Review correspondence regarding (.20).	0.20	\$63.00
11/09/2012	P-A	ONE: Review of correspondence from Karen Clarke regarding Investor Releases submitted (.3); Review releases, and discuss with Christopher Cavallo (.2); Examine additional correspondence from Ms. Clarke re: Investor	0.80	\$120.00

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		Confidentiality Agreements (.2); Prepare (.1).		
11/12/2012	DSN	One - Telephone conference with Peter Baronoff (.50).	0.50	\$157.50
11/12/2012	P-A	ONE: Meet with Jonathan Etra re: (.3); Examine correspondence regarding (.1); Review of (.2); Examine correspondence from representative for several investors inquiring about status, where to send original documentation (.2).	0.80	\$120.00
11/13/2012	C-C	ONE: revised (.3); reviewed the same with Jonathan Etra (.2).	0.50	\$125.00
11/13/2012	DJP	ONE - Attention to	0.30	\$94.50
11/13/2012	DSN	Three - Attend meetings and view facilities of Promise and Success in California (10.00); One - review correspondence regarding motion for engagement (.10).	10.10	\$3,181.50
11/13/2012	GEC	ONE: Research	0.60	\$189.00
11/13/2012	J-E	ONE -- Work on motion for nunc pro tunc approval of retention of counsel (.3).	0.30	\$94.50
11/13/2012	P-A	FOUR: Review of and correspondence from investor (.2); Review and examine comments from Karen Clarke (.2); Prepare correspondence to investor's representative (.2); ONE- Examine (.2); Prepare correspondence to Karen Clarke requesting review and execution (.3); Review (.2).	1.30	\$195.00
11/14/2012	DJP	ONE - Various telephone conferences re:	0.20	\$63.00
11/14/2012	DJP	ONE - Various telephone conferences and emails re:	0.90	\$283.50
11/14/2012	DJP	ONE - Further revise	0.40	\$126.00
11/14/2012	DSN	ONE- Attend meetings and view facilities of Promise and Success in California (10.00).	10.00	\$3,150.00
11/14/2012	GEC	ONE: Research regarding ; Telephone conference with	3.60	\$1,134.00



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		Andreea Cioara regarding same		
11/14/2012	P-A	ONE: Prepare correspondence to Karen Clarke providing her with fully signed agreements (.4).	0.40	\$60.00
11/14/2012	P-A	ONE: Examine correspondence from Karen Clarke and an additional Investor Confidentiality Agreement executed by Proskauer (.2); Prepare memo to Jonathan Etra re: the same (.1); Obtain execution by Jonathan Etra of additional Investor Confidentiality Agreements signed by Proskauer (.3); Prepare correspondence to Karen Clarke providing her with fully signed agreements (.4); Prepare correspondence to Jay Shiland and Ashley Rodosta requesting review and execution of MTS Agreement (.2); FOUR: Various written and verbal communications with investor (.4); Examine correspondence (.2); ONE: Update database (.1); FOUR: Prepare correspondence to investor and office manager regarding Investor Confidentiality Agreement, Proof of Claim and Release (.3).	2.20	\$330.00
11/15/2012	DSN	One - Review correspondence from Russ McWilliams regarding Belmont board candidate and draft correspondence to Russ McWilliams regarding same (.30); review various agreements relating to closing (1.50).	1.80	\$567.00
11/15/2012	DSN	One - Draft correspondence to Vince Paparo and telephone conference with Vince Paparo (.40)	0.40	\$126.00
11/15/2012	J-E	ONE -- Conferred with Receiver on (.5).	0.50	\$157.50
11/15/2012	P-A	FOUR: Review correspondence from Global Fund investor resubmitting Investor Confidentiality Agreement, (.2); Examine correspondence from investors (.5); ONE: Prepare response (.2); Examine correspondence from Jay Shiland containing executed MTS Agreement (.2); Review previously received MTS Indemnification Agreements (.6).	1.70	\$255.00
11/15/2012	P-A	ONE: Prepare transmittal correspondence to Karen Clarke for re-executed Investor Confidentiality Agreement, per request (.3).	0.30	\$45.00
11/16/2012	DSN	One - Review correspondence relating to and draft correspondence relating to same	0.30	\$94.50



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		(.30).		
11/16/2012	GEC	ONE: Review	0.30	\$94.50
11/16/2012	P-A	FOUR: Review of Investor Confidentiality Agreement (.6); FOUR: Prepare correspondence to those investors re: confidential materials from the Shared Webspace (1.1); ONE: Examine confirming response from investor regarding access given (.2); FOUR: Telephone conferences with investor representative (.5); Review correspondence from Ashley Rodosta and MTS Agreement signed by Jay Shiland (.2); Prepare correspondence to Karen Clarke transmitting Investor Confidentiality Agreements signed by investors for execution by Proskauer attorneys (.3).	2.90	\$435.00
11/19/2012	DSN	One - Review correspondence from Peter Baronoff and telephone conference with Peter Baronoff (.30); review correspondence from Rob Freiman and draft correspondence to Rob Freiman (.10); telephone conference with Peter Baronoff regarding Cain Brothers (.30); review correspondence relating to (.30); Three - review correspondence from Peter Baronoff regarding operational issue and draft correspondence to Peter Baronoff regarding same (.30); One - review correspondence to Trish Anzalone from investor (.10); review correspondence from Joseph Choi to David Powers relating to settlement agreement (.50); review correspondence from Peter Baronoff relating to line of credit (.20); exchange correspondence with Rob Freiman and Jill Frew and Peter Baronoff regarding conference call (.20); review correspondence from Karen Clarke relating to various investors (.10); conference with David Powers relating to (.50).	2.90	\$913.50
11/20/2012	DJP	ONE - Review	0.40	\$126.00
11/20/2012	DSN	One - Continue review of various documents pertaining to (1.10).	1.10	\$346.50
11/20/2012	J-E	ONE -- Correspondence with Sun counsel and follow up on requested issues.(.5); Finalized motion to retain counsel nunc pro tunc (.3)	0.80	\$252.00
11/21/2012	DJP	ONE-Extended Telephone conference with Receiver, Promise and their counsel re: CHOW issues.	1.20	\$378.00
11/21/2012	DJP	ONE - Attention to	0.50	\$157.50

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11/21/2012	DJP	ONE - Prepare markups to	0.30	\$94.50
11/21/2012	DJP	ONE - Prepare disclosure documents re:	1.50	\$472.50
11/21/2012	DSN	One - Telephone conference with David Powers related to and telephone conferences with Sun Capital counsel, counsel for investor and counsel for Receiver related to CHOW issues (1.10); telephone conference with Peter Baronoff relating to CHOW issues and Board issues (.30).	1.40	\$441.00
11/26/2012	DJP	ONE - Attention to	0.50	\$157.50
11/26/2012	DJP	ONE - Attention to	0.20	\$63.00
11/26/2012	DSN	One - Telephone conference with Peter Baronoff and James Hopwood regarding various issues pertaining to Promise and Success business (.30).	0.30	\$94.50
11/26/2012	P-A	ONE: Prepare correspondence to Ashley Rodosta (.3);FOUR: Telephone conference with investor regarding package previously sent (.2);ONE: Review of ; communications regarding same, and information from Karen Clarke as to signatures contained thereon (1.1).	1.60	\$240.00
11/27/2012	DJP	ONE - Review revised	0.50	\$157.50
11/27/2012	DSN	One - Telephone conference with Peter Baronoff and James Hopwood in preparation for Cain Bros. call (.30); telephone conference with Robert Fraiman, Jill Frew, Peter Baronoff and James Hopwood (.50); review Keith Reuben agreement (1.00); review correspondence from David Powers relating to (.50); office conference with Trish Anzalone relating to (.20).	2.50	\$787.50
11/27/2012	P-A	ONE: Ongoing review and communications relative to (1.1) FIVE: Update database (.2).	1.30	\$195.00
11/28/2012	C-C	FOUR: Review e-mails relating to ; Call with investor to answer settlement question.	0.40	\$100.00
11/28/2012	DJP	ONE - Revise	0.50	\$157.50
11/28/2012	DJP	ONE - Telephone conference with CHOW working group to discuss CHOW process.	1.00	\$315.00
11/28/2012	DJP	ONE - Various telephone conferences with Receiver re:	0.40	\$126.00

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11/28/2012	DJP	ONE - Review and revise	0.50	\$157.50
11/28/2012	DJP	ONE - Revise revised	0.80	\$252.00
11/28/2012	DSN	One - Draft correspondence to Russ McWilliams regarding potential board member (.20); review invoice regarding CHOW counsel (.10); draft correspondence regarding (.10); work on  (2.10); ONE - Review correspondence from Karen Clarke (.10); review correspondence from David Powers relating to (.10); review correspondence from David Powers relating to (.50); review correspondence from counsel relating to (.10).	3.30	\$1,039.50
11/28/2012	P-A	ONE: Review various correspondence sent to investors transmitting Shared WebSpace instructions, and update Investor Database to reflect same (.6); Prepare additional communication regarding (.2); FOUR: Review various communications from investors regarding the claims process, proof of claims and releases submitted (.4); Commence responding to various inquiries and communications (.3); Update chart (.2).	1.70	\$255.00
11/29/2012	DJP	ONE - Attention to	1.40	\$441.00
11/29/2012	DJP	ONE - Telephone conference with David Armstrong re: CHOW alternative structure.	0.40	\$126.00
11/29/2012	DJP	ONE - Telephone conference with Receiver re:	0.50	\$157.50
11/29/2012	DSN	One - Review correspondence from Russ McWilliams (.20); draft correspondence to David Powers (.20); telephone conferences with Peter Baronoff relating to business issues and telephone conference with Peter Baronoff and Brian Dunn (.70); telephone conference with Peter Baronoff relating to CHOW related issues (.40); review and analyze (.50).	2.00	\$630.00
11/29/2012	P-A	ONE: Prepare correspondence to Karen Clarke and submit additional documentation (.5); Meet	0.80	\$120.00

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		with counsel to discuss issues (.3).		
11/29/2012	P-A	ONE: Examine correspondence from Karen Clarke questioning status of Investor Releases requiring re-signing (.4); submitted (.3); Prepare confirming letter to investors regarding same (.2); Examine Ms. Clarke's correspondence regarding Investor Confidentiality Agreements -	1.50	\$225.00
		(.3); Prepare correspondence to Ms. Clarke transmitting recently received Investor Releases and request execution of confidentiality agreements on them (.3).		
11/30/2012	DJP	ONE - Review and revise	0.50	\$157.50
11/30/2012	DJP	ONE - Prepare various emails relating to	1.50	\$472.50
11/30/2012	DJP	ONE - Attention to	1.20	\$378.00
11/30/2012	DSN	One - Review various correspondence relating to and multiple communications relating to same (2.50); review correspondence from Mike Keller, of Credit Value, and draft correspondence to Mike Keller relating to same (.10).	2.60	\$819.00
11/30/2012	P-A	FOUR: Telephone conferences with investors related to Investor Releases and other claims process issues(.6); Review	0.80	\$120.00
		(.2).		
12/03/2012	DJP	ONE - Attention to	0.40	\$126.00
12/03/2012	DSN	One - Review correspondence relating to and draft correspondence relating to same (.40); Review correspondence from Joe Choi regarding settlement schedule and draft correspondence to David Powers regarding same (.30).	0.70	\$220.50
12/03/2012	J-E	ONE -- Conferences with Receiver re	0.50	\$157.50
12/03/2012	P-A	FOUR: Perform various and communications both written and verbal with the Receiver regarding same (1.2); Telephone conference with Dorothy Caplan from Caplan and Caplan (.2); Telephone conference with Brian McGuinness with McGuinness & Associates (.2); Prepare memo to Receiver regarding	2.40	\$360.00
		(.4); Request		
		(.4).		

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12/04/2012	DJP	ONE - Attention to	0.50	\$157.50
12/04/2012	DJP	ONE - Prepare	0.90	\$283.50
12/04/2012	DJP	ONE - Complete	2.00	\$630.00
12/04/2012	DJP	ONE - Various emails and telephone conferences re:	2.00	\$630.00
12/04/2012	DSN	One - Draft correspondence to Trish Anzalone and review correspondence from Trish Anzalone relating to (30).	0.30	\$94.50
12/04/2012	DSN	ONE- Review correspondence from David Armstrong and David Powers relating to CHOW issue (.40); exchange correspondence with Mike Keller regarding conference call (.10).	0.50	\$157.50
12/04/2012	J-E	ONE -- Conferences with Mr. Newman and Mr. Powers re (1.0). Review of material re (2).	1.20	\$378.00
12/04/2012	P-A	FOUR: Telephone conference with investor (.2); ONE Telephone conference with Brian McGuinness (.2); Meet with Receiver regarding (2); Review (2); Prepare correspondence to Mr. McGuinness re: potential board members (.7); Communications with Mercy Almeida from Berkowitz Pollack (.3); Perform (2); Meet with Jonathan Etra to review (2); Prepare memo to Mr. Etra regarding same (2); Additional memo to Mr. Etra concerning (2); Prepare memo to Receiver regarding (2); Telephone conferences with Larry Budde regarding (2); Prepare correspondence to Mr. Budde (2); Review correspondence from Mr. Budde (2); Prepare memo to Receiver regarding same (.1); Review executed (2); upload financial document to website, and prepare memo regarding same (2).	3.90	\$585.00
12/05/2012	DJP	ONE - Attention to	0.70	\$220.50

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12/05/2012	DJP	ONE - Telephone conference with CHOW working group re: CHOW filing matters.	1.00	\$315.00
12/05/2012	DSN	One - Review correspondence from David Powers relating to (.80).	0.80	\$252.00
12/05/2012	P-A	FOUR: Review various correspondence from Karen Clarke relative to executed Investor Confidentiality Agreement (.8); Arrange for  (.4); Prepare communication to several investors providing them with instructions to access the confidential materials (.9); Review of  (1.1); Prepare correspondence to Karen Clarke transmitting 3 fully signed agreements (.6); Review  (.3); Telephone conference with overseas investor regarding Investor Confidentiality Agreement:  (.1); Prepare correspondence to investor  (.2); Review preliminary response from Brian McGuinness regarding  (.2); Prepare memo to Dan Newman regarding same,  (.1); Examine preliminary response from Larry Budde regarding  (.2); Prepare memo to Dan Newman (.2).	5.10	\$765.00
12/06/2012	DJP	ONE - Review	0.40	\$126.00
12/06/2012	DJP	ONE - Various telephone conferences with Receiver re:	0.70	\$220.50
12/06/2012	DJP	ONE - Extended telephone conference with Receiver and Credit Value Partners.	1.20	\$378.00
12/06/2012	DSN	Two - Telephone conference with Peter Baronoff regarding various issues (.30); telephone conference with David Powers and Jonathan Etra regarding  (.30); telephone conference with individuals from Credit Value Partners and counsel relating to various issues and prepare for same (1.20).	1.80	\$567.00
12/06/2012	J-E	FOUR -- Call with group acquiring investor interests on a variety of matters, prep for same, and follow up on same (1.4). Call with counsel for investors and follow up on same (.4). Call	2.00	\$630.00

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		with potential director (.2).		
12/06/2012	P-A	FOUR: Continued review of and modifications to fee application materials (No Charge).	0.90	\$0.00
12/06/2012	P-A	FOUR: Review of and modifications to fee application materials (2.4); Further examination of correspondence from Karen Clarke depicting issues relative to Investor Confidentiality Agreements (.3); Review status of numerous Investor Confidentiality Agreements from investors (.4); Review of investor Confidentiality Agreements from Citco and Butterfield Group, representatives for investors (.3); Prepare correspondence depicting 3); Additional written and oral communications with investors (.2); Prepare correspondence to Ms. Clarke transmitting 2 Investor Confidentiality Agreements for her review (.3); Examine correspondence from Citco representative (.2); Examine response from investor regarding our request (.1); Communications with investors (.3); Review comments from Receiver and counsel (.2); Meet with Jonathan Etra (.2); Prepare correspondence to Karen Clarke transmitting executed Investor Releases (.3); Further update to database of information from claims submitted (.5); Examine correspondence from Andreea Cioara (.1).	6.10	\$915.00
12/07/2012	DSN	Two - Review correspondence from David Armstrong regarding (40); draft correspondence to David Armstrong regarding same (.10); review correspondence from David Armstrong regarding same (.10); draft correspondence to Jonathan Etra and David Powers (.10); draft language pertaining to Cain Brothers discussions (.30).	1.00	\$315.00
12/07/2012	J-E	FOUR -- Confer with Receiver re (.3). Correspondence with potential director (.2).	0.50	\$157.50
12/07/2012	P-A	FOUR: Continue review of materials re: our fee application and Receiver's report (.9)	0.90	\$135.00
12/07/2012	P-A	FOUR: Examine letter from Proskauer with counsel relative to issues with various Investor Confidentiality Agreements (.3); Finalize review of remaining Investor Confidentiality Agreements recently submitted (.4); Review correspondence from Butterfield Group (.2); Additional written and verbal communications with representative regarding incorrect name on agreement, advising	2.80	\$420.00



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		(.3); Examine response from Karen Clarke regarding confidentiality agreement without execute Investor Release (.2); Additional correspondence from Proskauer with 3 more signed Investor Confidentiality Agreements (.3); Meet with Jonathan Etra		
		(.2); Examine correspondence from investor advising of re-signed Investor Confidentiality Agreements in the mail (.1); Additional update to database		
		(.2); Review correspondence from investor representative		
		(.2); Prepare response inquiring which investor he represents, and advising of procedure to follow		
		(.2); Review of		
12/10/2012	C-C	FOUR: review	0.40	\$100.00
12/10/2012	DSN	Two - Telephone conference with Peter Baronoff regarding status of various issues (.30); review correspondence from David Armstrong and draft correspondence to David Armstrong regarding NDA (.20); review correspondence from Jill Frew and draft correspondence to Jill Frew regarding NDA (.20); revise and conference with counsel (.50); telephone conference regarding	1.60	\$504.00
12/10/2012	J-E	ONE -- Work on related matters and	0.50	\$157.50
12/10/2012	P-A	ONE: Continued review of	1.80	\$270.00
		(.8); Prepare written communication to 3 investors providing instructions for access to confidential materials contained on Shared Webspaces (.5); Ongoing written communications regarding		
		(.3); Meet with Chris Cavallo (.2).		
12/11/2012	C-C	FOUR: Review investor e-mails (.2); Strategy relating to (.1); Draft response to investor inquiry relating to	0.60	\$150.00
12/11/2012	DJP	ONE - Revise and attention to related issues.	0.70	\$220.50
12/11/2012	DJP	ONE - Review and revise	1.00	\$315.00
12/11/2012	DJP	ONE - Review and revise draft	1.40	\$441.00



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12/11/2012	DJP	ONE - Attention to emails re:	0.40	\$126.00
12/11/2012	DJP	ONE - Review	0.40	\$126.00
12/11/2012	DJP	ONE - Further review	0.80	\$252.00
12/11/2012	DSN	One - Telephone conference with Peter Baronoff regarding various issues (.30); review correspondence from Rob Fraiman and draft correspondence to Rob Fraiman (.10); revise and communicate with counsel regarding same (.30); draft correspondence to Vince Paparo and Peter Baronoff (.20); review various correspondence from David Powers relating to ( .30).	1.20	\$378.00
12/11/2012	DSN	ONE - Numerous correspondence and review material between Trish Anzalone and Larry B. relating to (.50).	0.50	\$157.50
12/11/2012	J-E	ONE -- Reviewed draft materials for ( .2). Reviewed Mr. Powers' mark up of  , conferred with Mr. Powers and Mr. Newman re same and (.5).	0.70	\$220.50
12/11/2012	P-A	FOUR: Review communication regarding (.3); Prepare response  (.3); Examine  (.2); Telephone conference with investor and obtain information, and prepare memo to file relative to same (.3); Prepare correspondence to investor providing instructions and access to confidential materials via Shared Webspace (.3); Prepare correspondence to Karen Clarke transmitting fully signed Investor Confidentiality Agreement for this investor, and advising of confidential materials access provided (.3); Continued communications, both oral and written, with an investor having problems accessing webspace (.5); Review correspondence  (.2); Prepare response regarding	4.50	\$675.00

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		(.3); Telephone conference with Rachel Merrit regarding same (.1); Prepare correspondence to investor providing access to MTS Agreement (.3); Communications with Andreea Cioara regarding (.2); Perform (.8); Telephone conference with Larry Budde (.2); Meet with Receiver (.2).		
12/12/2012	DJP	ONE - Telephone conference with CHOW working group re: CHOW filings.	0.70	\$220.50
12/12/2012	DJP	ONE - Review various	0.40	\$126.00
12/12/2012	DJP	ONE - Review	1.00	\$315.00
12/12/2012	DJP	ONE - Various emails re:	0.50	\$157.50
12/12/2012	DSN	Two - Draft correspondence to Peter Baronoff and review correspondence from Peter Baronoff relating to Cain Bros. (.50); conferences relating to and draft correspondence to Jim Hopwood relating to same (.50); review correspondence relating to and draft correspondence relating to same (.30); draft correspondence to and review correspondence from James Brown regarding Board of Directors (.20).	1.50	\$472.50
12/12/2012	J-E	ONE -- Attempted to and conferred with Receiver re same (.1); Reviewed (.2); work on (.2).	0.50	\$157.50
12/12/2012	JA	ONE-E-mail communication with David Powers concerning	0.40	\$126.00
12/13/2012	C-C	FOUR: Review e-mails from accountants related to (.3); Draft e-mail related to the same (.1)	0.40	\$100.00
12/13/2012	DJP	ONE - Review	0.50	\$157.50
12/13/2012	DJP	ONE - Review	0.50	\$157.50
12/13/2012	DJP	ONE - Attention to	0.50	\$157.50
12/13/2012	DSN	ONE - Review and execute same and conferences with counsel regarding same (.50); telephone conference with James Brown relating to information regarding board of directors (.20); conferences with Trish Anzalone relating to (.50); telephone conference regarding	1.50	\$472.50

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		(.30).		
12/13/2012	P-A	FIVE: Review	4.10	\$615.00
		(.4); Telephone conference with investor regarding same (.1); Prepare correspondence to Berkowitz, Pollack group		
		(.6); Examine correspondence from investor requesting status (.2); Prepare response to him		
		(.2); Examine responses from 3 investors' attorney regarding		
		(.5); Review communications from Karen Clarke as to previously submitted Releases (.4); Create chart		
		(.4); Meet with Jonathan Etra regarding same (.2); Written communications with Karen Clarke regarding releases, spreadsheets, and other issues (.2); Communications regarding		
		(.3); Communications with Larry Budde, and examine		
		(.6).		
12/14/2012	C-C	FOUR: Review and revise	(.2)	0.20
				\$50.00
12/14/2012	DJP	ONE - Review and email Receiver re: same.	0.50	\$157.50
12/14/2012	DSN	One - Draft correspondence to counsel regarding (.20); draft correspondence to Vince Paparo relating to language on proposed agreement (.20); telephone conference and draft correspondence relating to (.50).	0.90	\$283.50
12/14/2012	J-E	ONE -- Internal conferences re	0.60	\$189.00
		(.6).		
12/14/2012	P-A	FOUR: Examine communication from Karen Clarke (.3); Review communication from Jonathan Etra regarding (.2); Communication from James Brown (.2); Prepare correspondence to Larry Budde (.3); Review MTS Agreement (.3); Communication from Receiver regarding (.2).	1.50	\$225.00

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12/16/2012	DSN	Two - Correspondence with David Powers relating to (.20); review schedules provided by Joe Choi (.50); review investor correspondence and draft correspondence to counsel regarding (.20); draft correspondence relating to (.30).	1.20	\$378.00
12/16/2012	J-E	ONE -- Reviewed materials	0.50	\$157.50
12/17/2012	C-C	FOUR: Review (.3); Draft response (.3); Strategize for (.3).	0.90	\$225.00
12/17/2012	DJP	ONE - Review and revise	1.20	\$378.00
12/17/2012	DSN	One - Telephone conference with Peter Baronoff regarding various issues relating to settlement (.40); telephone conference with counsel relating to (.30); office conference with Jonathan Etra relating to (.30); review (1.50).	2.50	\$787.50
12/17/2012	J-E	FOUR -- Work on (.8). ONE -- Review and comments on (.2).	1.00	\$315.00
12/17/2012	P-A	ONE: Examine correspondence from investor, fully executed MTS Agreement (.2); Review of settlement agreements from Joseph Choi at Proskauer (.2); Prepare memo regarding (.2); Assist with response to Karen Clarke concerning Investor Releases and Confidentiality Agreements (.3); Examine correspondence from Sarah Gold regarding the claims process (.2).	1.10	\$165.00
12/18/2012	DJP	ONE - Telephone conference with Receiver and Credit Value Partners re: receivership matters.	0.50	\$157.50
12/18/2012	DJP	ONE - Telephone conference with Receiver re:	0.50	\$157.50
12/18/2012	DJP	ONE - Review	2.00	\$630.00
12/18/2012	DSN	One - Prepare for and attend telephone conference with David Powers and Jonathan Etra regarding (.70); telephone conference with Credit Value Partners regarding various issues	2.40	\$756.00

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		relating to agreements to purchase interest (1.00); review correspondence from Howard Sullivan (.10); review correspondence from Peter Baronoff and draft correspondence to Peter Baronoff regarding agenda for meeting (.20); review various correspondence with counsel relating to CVP (.40).		
12/18/2012	J-E	FOUR-- Call with credit value and (1.3); correspondence with counsel for investors seeking court order on transfer of interests (.2). FOUR -- Correspondence with reference for potential director of FP Designee (.2).	1.70	\$535.50
12/19/2012	DJP	ONE - Attention to	1.00	\$315.00
12/19/2012	DJP	ONE - Telephone conference with CHOW working group to discuss CHOW filing issues and status.	0.90	\$283.50
12/19/2012	DJP	ONE - Review and revise	2.80	\$882.00
12/19/2012	DSN	One - Draft correspondence to Keith Reuben and review correspondence from Keith Reuben regarding meeting (.10); prepare for meetings with Peter Baronoff (.80).	0.90	\$283.50
12/19/2012	GEC	ONE: Conference regarding	0.90	\$283.50
12/19/2012	J-E	ONE -- Call with reference for potential board member (.3). THREE -- Work on (.5). Correspondence with counsel for investor re motion to transfer interests (.2).	1.00	\$315.00
12/19/2012	P-A	ONE: Review of communication from Sarah Gold regarding claims process v. settlement case (.2); Review of first report submitted by Larry Budde regarding (.3); Prepare response to Mr. Budde regarding (.1); Examine (.3); Additional communication from Mr. Budde (.2); Review with counsel  (.4); Prepare memo (.2); Prepare correspondence to Karen Clarke and Sarah Gold (.3).	2.00	\$300.00

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12/20/2012	DJP	ONE - Review and revise	0.50	\$157.50
12/20/2012	DJP	ONE - Conference with Receiver and Keith Reuben re: issues for upcoming meeting.	0.80	\$252.00
12/20/2012	DJP	ONE - Attention to	1.00	\$315.00
12/20/2012	DSN	One - Prepare for (1.00); meetings with David Powers in connection with Founding Partners matters (.70); meet with Keith Reuben regarding Founding Partners matters (.70); meetings with Peter Baronoff, Sarah Gold, David Armstrong and Founding Partners management team relating to various issues (4.00)	6.40	\$2,016.00
12/20/2012	J-E	FOUR- Work on and related issues involving (1.0).	1.00	\$315.00
12/20/2012	P-A	ONE: Prepare communication to Larry Budde (.2).	0.20	\$30.00
12/21/2012	DJP	ONE: Review and revise	3.00	\$945.00
12/21/2012	DSN	One - Various telephone conferences relating to t and other issues (1.50).	1.50	\$472.50
12/21/2012	J-E	FOUR-- Correspondence and calls with entity acquiring interests and about same with Sun's counsel and internal conferences re same (1.0). ONE -- Review materials and conference re (.3).	1.30	\$409.50
12/21/2012	P-A	ONE: Examine (.2); Telephone conference with Larry Budde regarding (.1).	0.30	\$45.00
12/23/2012	DSN	One - Review (1.00)	1.00	\$315.00
12/24/2012	DJP	ONE: Review and revise	0.40	\$126.00
12/24/2012	DSN	One - Draft correspondence to Keith Reuben (.10).	0.10	\$31.50
12/25/2012	DSN	One - Review schedules regarding (.20).	0.20	\$63.00
12/26/2012	DJP	ONE - Review and revise	0.70	\$220.50
12/28/2012	DJP	ONE - Telephone conference with Companies counsel re: Schedules to Settlement Agreement.	0.60	\$189.00
12/28/2012	DJP	ONE - Attention to	0.40	\$126.00

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12/28/2012	DJP	ONE - Review and revise	0.70	\$220.50
12/28/2012	DJP	ONE - Prepare	0.80	\$252.00
12/28/2012	DJP	ONE - Prepare	0.80	\$252.00
12/28/2012	DSN	One - Telephone conference with David Powers regarding (.50); telephone conference with David Powers, Vince Paparo and Joe Choi regarding schedules (.70); draft correspondence to Peter Baronoff regarding schedules (.10); draft additional correspondence to Peter Baronoff regarding Cain Bros. and review correspondence regarding same (.30); review and execute same (.10); draft correspondence to David Powers regarding same (.10).	1.80	\$567.00
12/30/2012	DSN	One - Telephone conferences with Evett Tamine and Keith Reuben (.50)	0.50	\$157.50
01/02/2013	C-C	FOUR: Conference with Mr. Etra and client (.3); Review (.5); Draft (3.2).	4.00	\$1,000.00
01/02/2013	DSN	One - Correspondence relating to and review and analyze documents relating to same (1.00); draft correspondence to Keith Reuben relating to finalization of settlement and closing (.10); communications with Keith Reuben regarding telephone conference on status (.10); review correspondence from Peter Baronoff relating to issues to be addressed at meeting and draft correspondence to Peter Baronoff relating to same (.30); communications regarding (.20); review (.20).	1.90	\$598.50
01/02/2013	J-E	ONE -- Work on (1.0).	1.30	\$409.50
		ONE -- Advise Receiver re (.3).		
01/02/2013	P-A	ONE: Telephone conference with Larry Budde (.2).	0.20	\$30.00
01/03/2013	C-C	FOUR: Conference concerning (.3); Review motion (.3); Revise (1.9); Draft (.2)	2.70	\$675.00

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01/03/2013	DJP	ONE - Telephone conference with Receiver and Promise counsel re:	0.50	\$157.50
01/03/2013	DJP	ONE - Review draft	0.30	\$94.50
01/03/2013	DSN	One - Telephone conference with Vince Paparo, Jill Choi and Howard Koslow relating to Quantum (.70); telephone conference with David Powers regarding (.20); telephone conference with Peter Baronoff regarding Quantum (.30); telephone conference with Peter Baronoff regarding Cain Brothers (.20); telephone conference with Peter Baronoff regarding various business issues (.40); review (.50); conferences with counsel relating to same (.50); revise (.60); review correspondence from Mike Keller (.10); review correspondence from Keith Reuben and draft correspondence to Keith Reuben (.10); review correspondence from Robert Fraiman (.10); telephone conference with Robert Fraiman (.20); review correspondence from Vince Paparo regarding Quantum (1.00); review correspondence from Jonathan Etra regarding (.20); review (.10).	5.20	\$1,638.00
01/03/2013	J-E	FOUR -- Work on Conferences with acquirer of interests and internally re (1.0). Review of and conferred internally re same (.4).	1.70	\$535.50
01/04/2013	C-C	ONE: Revise (1.8); Research related to motion (.7); Conference with Mr. Etra and client re: the same (.4)	2.90	\$725.00
01/04/2013	DSN	One - Review draft and draft (.50); telephone conference with Keith Reuben regarding various settlement issue items (.30); draft correspondence to and review correspondence from Peter Baronoff (.10); review correspondence relating to (.80); draft correspondence to Rob Fraiman and revise same (1.10); draft correspondence to Peter Baronoff regarding Rob Fraiman (.10); office conference with Chris Cavallo regarding (.30).	3.20	\$1,008.00



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01/04/2013	J-E	FOUR -- Correspondence from Mr. Chadwick re his fees and internal conferences re same (.2).	0.20	\$63.00
01/07/2013	DJP	ONE - Telephone conference with Joseph Choi re: Schedules comments.	0.30	\$94.50
01/07/2013	DJP	ONE - Review	0.30	\$94.50
01/07/2013	DJP	ONE - Telephone conference with Receiver re:	0.50	\$157.50
01/07/2013	DJP	ONE - Review revised _____ and supporting documents re:	0.90	\$283.50
01/07/2013	DJP	ONE - Review and revise	0.90	\$283.50
01/07/2013	DJP	ONE - Review and revise	2.20	\$693.00
01/07/2013	DJP	ONE - Telephone conference with Jim Chadwick re: status of various settlement related matters.	0.70	\$220.50
01/07/2013	DSN	One - Draft correspondence to Peter Baronoff and Vince Paparo regarding Cain Brothers letter (.20); work on _____ and communication with David Powers regarding same (.80); conversations with Jonathan Etra regarding (.50); review correspondence from Rob Fraiman (.10).	1.60	\$504.00
01/07/2013	DSN	One - Prepare for and meet with Peter Baron off and Jim Hopwood in Fort Lauderdale regarding various Founding Partners issues and conferences to be held with potential lenders (4.80).	4.80	\$1,512.00
01/07/2013	P-A	ONE: Preliminary review of _____ (.3).	0.30	\$45.00
01/07/2013	P-A	FOUR: Review _____ (.6); Prepare correspondence to Karen Clarke transmitting same (.4); Prepare correspondence to attorney for 3 investors (.4); Prepare final correspondence to Berkowitz (.5); Examine correspondence from Sarah Gold as to Releases in the claims process and the SEC action (.3).	2.20	\$330.00
01/08/2013	C-C	ONE: Review and revise _____ (.4).	0.40	\$100.00
01/08/2013	DJP	ONE - Telephone conference with Receiver and Promise's counsel re: schedules.	0.50	\$157.50
01/08/2013	DJP	ONE - Review _____; Prepare	3.00	\$945.00

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01/08/2013	DJP	ONE - Attention to	0.50	\$157.50
01/08/2013	DJP	ONE - Attention to	0.50	\$157.50
01/08/2013	DJP	ONE - Telephone conference with Receiver and Jonathan Etra re:	0.50	\$157.50
01/08/2013	DSN	One - Telephone conference with Vince Paparo, Joe Choi and David Powers relating to settlement and preparation for same (1.00); review correspondence from David Armstrong regarding escrow and employment agreements and correspond with counsel relating to same (.50); draft correspondence to Peter Baronoff regarding same (.10)	1.60	\$504.00
01/08/2013	J-E	ONE -- Wok on (1.0). (.5). Call from counsel for investor group regarding settlement related matters, including board composition and	1.50	\$472.50
01/08/2013	P-A	ONE: Meet with Jonathan Etra regarding (1); Prepare memo to Receiver's attorneys regarding (4); Communications to and from David Powers and others regarding (3); Examine communication from investor inquiring why access to MTS Report not yet available (2); FOUR: Various communications with investors, client, and professionals re: investor releases (3.2).	4.20	\$630.00
01/09/2013	C-C	ONE: Revise (6); Research (2.0); Conference with Mr. Etra and client (.2).	2.80	\$700.00
01/09/2013	DJP	ONE - Telephone conference with Receiver and Investor Group re:	1.00	\$315.00
01/09/2013	DJP	ONE - Attention to	1.50	\$472.50
01/09/2013	DJP	ONE - Attention to	0.50	\$157.50
01/09/2013	DJP	ONE - Review	2.00	\$630.00
01/09/2013	DSN	One - Review (20); review and correspondence relating to same and conferences with counsel (1.10).	1.30	\$409.50

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01/09/2013	J-E	FOUR: Follow up on	0.30	\$94.50
01/09/2013	J-E	ONE -- Work on	1.00	\$315.00
01/09/2013	NSG	ONE--Review and conference with Attorney D. Powers re: same.	0.40	\$126.00
01/10/2013	C-C	FOUR: Prepare (1.0); Conference with client re: the same (.3); Review (2.1); Confer with Mr. Etra and Ms. Anzalone re: the same (.2); Revise (.6)	4.20	\$1,050.00
01/10/2013	DJP	ONE - Attention to	1.00	\$315.00
01/10/2013	DJP	ONE - Attention to	0.50	\$157.50
01/10/2013	DJP	ONE - Review and comments to	2.00	\$630.00
01/10/2013	DJP	ONE - Attention to	1.00	\$315.00
01/10/2013	DSN	One - Draft correspondence to Jonathan Etra regarding (.30); draft correspondence and review correspondence from David Powers and conferences with David Powers regarding (1.00); draft correspondence to Jonathan Etra regarding and conference with Jonathan Etra regarding same (.40); review correspondence from Vince Paparo and draft correspondence to Vince Paparo regarding settlement documents (.20).	1.90	\$598.50
01/10/2013	J-E	FOUR -- Additional follow up on (.2).	0.20	\$63.00
01/10/2013	P-A	FOUR: Review (.3); Prepare chart (.3); Review and create chart (.4); Prepare memo to Jonathan Etra regarding same, (.3); Review	2.30	\$345.00

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		(.4); Update investor database (.2); Review (.1); Examine communication to IRS regarding (.1); Update chart (.2)		
01/11/2013	C-C	ONE: Finalizing and filing response in opposition to motion for consent (2.0); FOUR: preparation for (1.5); Reviewing (1.5).	5.00	\$1,250.00
01/11/2013	DJP	ONE - Attention to	0.80	\$252.00
01/11/2013	DJP	ONE - Attention to	0.70	\$220.50
01/11/2013	DJP	ONE - Attention to	0.50	\$157.50
01/11/2013	DSN	One - Telephone conference with Jay Shiland (.40); telephone conference with Keith Reuben (.40); conferences with counsel regarding (.50); review and prepare (.60); draft correspondence regarding (.40); telephone conference with David Powers regarding (.20); telephone conference with potential board of director member (.40); review correspondence from Jill Choi regarding settlement schedules (.10); telephone conference with Peter Baronoff regarding meetings with lenders (.30); review documents (.40).	3.70	\$1,165.50
01/11/2013	J-E	ONE-- Work on (1.0).	1.00	\$315.00
01/11/2013	P-A	FOUR: Communications with Adam Lange (.3); Continue preparation of (1.2); Breakdown (.9); Assist with (.3); Written communications with Berkowitz Pollack (.2).	2.90	\$435.00
01/12/2013	C-C	FOUR - Preparation for (3.2)	3.20	\$800.00
01/13/2013	C-C	FOUR - Preparation for (3.0)	3.00	\$750.00
01/13/2013	DJP	ONE - Attention to	0.50	\$157.50
01/13/2013	DJP	ONE - Review of	3.50	\$1,102.50
01/14/2013	C-C	FOUR: Revise, finalize, and file fee application	3.00	\$750.00

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		(3.0).		
01/14/2013	DJP	ONE - Telephone conference with Promise counsel and Receiver re: settlement issues.	0.40	\$126.00
01/14/2013	DJP	ONE - Attention to	2.00	\$630.00
01/14/2013	DSN	One - Telephone conference with Vince Paparo, Joe Choi and David Powers relating to closing checklist and steps to be taken (.50); telephone conferences with David Powers regarding	1.90	\$598.50
		(.40); telephone conference and exchange email correspondence with Keith Reuben relating to various issues (.30); telephone conference with Peter Baronoff (.30); review correspondence from Jim Hopwood (.40).		
01/14/2013	P-A	FOUR: Finalize Application for Payment of Fees and Expenses Incurred by the Receiver, Retained Counsel and Other Professionals (1.1); Work with Chris Cavallo to	3.20	\$480.00
		(.9); Work with Chris Cavallo and others to		
		(1.2).		
01/14/2013	P-A	FOUR: Review memo from Receiver regarding	0.30	\$45.00
		(.1); Examine		
		(.2).		
01/15/2013	C-C	ONE: Conference concerning	0.50	\$125.00
		(.1); Begin draft		
		(.4).		
01/15/2013	DJP	ONE - Attention	1.00	\$315.00
01/15/2013	DJP	ONE - Attention to	0.60	\$189.00
01/15/2013	DJP	ONE - Attention to	0.40	\$126.00
01/15/2013	DJP	ONE - Attention to	0.40	\$126.00
01/15/2013	GEC	Conference regarding	0.30	\$94.50
01/15/2013	J-E	ONE -- Call with potential board member and follow up on same (.2). Review materials re	0.80	\$252.00
		(.4). Conferred with Receiver		
		over		
		(.2).		
01/16/2013	DJP	ONE - Review	0.30	\$94.50
01/16/2013	DJP	ONE - Telephone conference with CHOW	1.00	\$315.00

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		working group re: CHOW issues.		
01/16/2013	DJP	ONE - Telephone conference with Hedy Rubinger re: CHOW issues.	0.50	\$157.50
01/16/2013	DJP	ONE - Review revised CHOW materials.	0.60	\$189.00
01/16/2013	DJP	ONE - Prepare information for CHOW filings.	1.00	\$315.00
01/16/2013	DJP	ONE - Attention to	1.00	\$315.00
01/16/2013	DSN	One - Telephone conference with investor (.40); telephone conferences with David Powers regarding (.30); telephone conference with Vince Paparo (.20).	0.90	\$283.50
01/16/2013	J-E	ONE - Conferred with Receiver regarding (.3).	0.30	\$94.50
01/17/2013	DJP	ONE - Attention to	1.00	\$315.00
01/17/2013	DJP	ONE - Attention to	0.60	\$189.00
01/17/2013	DJP	ONE - Attention to	0.30	\$94.50
01/17/2013	DJP	ONE - Attention to	1.00	\$315.00
01/17/2013	DSN	One - Review (.50); correspondence with Ian Stokoe relating to board issue (.20); telephone conference with Evatt Tamine regarding board issue (.40); review correspondence relating to and discussions relating to same (.50); review correspondence and draft correspondence to Jay Shiland and Keith Reuben relating to settlement (.20).	1.80	\$567.00
01/17/2013	GEC	ONE: Draft memorandum regarding	3.00	\$945.00
01/17/2013	P-A	ONE: Prepare memo to Jon Btra regarding (.2).	0.20	\$30.00
01/18/2013	DJP	ONE - Telephone conference with David Armstrong re: Board and officer appointments.	0.40	\$126.00
01/18/2013	DJP	ONE - Attention to	2.50	\$787.50
01/18/2013	DJP	ONE - Attention to	1.00	\$315.00
01/18/2013	DJP	ONE - Attention to	0.30	\$94.50
01/18/2013	DJP	ONE - Review and revise	0.70	\$220.50
01/18/2013	DJP	ONE - Attention to	0.30	\$94.50
01/18/2013	DJP	ONE - Attention to	0.30	\$94.50
01/18/2013	DJP	ONE - Attention to	1.00	\$315.00

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01/18/2013	DSN	Two - Review email for potential board member (.10); telephone conference with David Powers regarding (.20); correspondence with Keith Reuben (.10); correspondence with Vince Paparo relating to closing issues and review correspondence from Vince Paparo regarding same (.20); review documents pertaining to (.80); One - Review correspondence from Jim Hopwood and draft correspondence to Jim Hopwood (.20); review correspondence from Jill Frew pertaining to telephone conference (.10).	1.70	\$535.50
01/18/2013	GEC	ONE: Revise memorandum	0.20	\$63.00
01/21/2013	DJP	ONE - Review and revise	0.50	\$157.50
01/21/2013	DSN	One - Review correspondence from Peter Baronoff relating to various issues (.20); review correspondence from Jill Frew and draft correspondence to Jill Frew (.10); review correspondence from Keith Reuben (.10); draft correspondence to Ed Woodbury (.20); review correspondence from David Armstrong regarding insurance issues (.40); review correspondence from James Brown (.10).	1.10	\$346.50
01/21/2013	J-E	ONE -- Conferences with Receiver and Mr. Cavallo re	0.30	\$94.50
01/22/2013	C-C	ONE - Revise (1.0).	1.00	\$250.00
01/22/2013	DJP	ONE- Attention to	1.00	\$315.00
01/22/2013	DJP	ONE - Telephone conference with Promise counsel and Receiver re: settlement closing matters.	0.50	\$157.50
01/22/2013	DJP	ONE - Prepare for conference call with Promise's counsel re: settlement closing matters.	0.80	\$252.00
01/22/2013	DJP	ONE - Attention to	0.40	\$126.00
01/22/2013	DJP	ONE - Attention to	0.40	\$126.00
01/22/2013	DSN	One - Telephone conference with Vince Paparo (.10); telephone conference with David Powers (.10); telephone conference regarding (.70); review correspondence from Peter Baronoff and draft correspondence regarding same (.30); telephone conference with Peter Baronoff (.20); review correspondence and draft correspondence in response (.50); review correspondence regarding (.30); review correspondence from Robert Fraiman	4.90	\$1,543.50

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		(.10); review correspondence from Jill Frew and draft correspondence to Jill Frew (.10); review (.30); review correspondence regarding and draft correspondence regarding same (.20); attend pre-closing telephone conference (.50); conferences with counsel relating to (.40); review and analyze documents pertaining to (.50); telephone conferences with Peter Baronoff (.60).		
01/22/2013	J-E	ONE -- Work on	0.40	\$126.00
01/22/2013	M-T	ONE - Conference call re:	1.10	\$275.00
01/22/2013	M-T	ONE - Review	0.60	\$150.00
01/23/2013	DJP	ONE - Review and revise	0.40	\$126.00
01/23/2013	DJP	ONE - Attention to	0.30	\$94.50
01/23/2013	DJP	ONE - Attention to	0.50	\$157.50
01/23/2013	DJP	ONE - Telephone conference with CHOW working group.	0.80	\$252.00
01/23/2013	DSN	One - Review materials from Jill Frew relating to line of credit (.90); telephone conference with Jill Frew and Keith Reuben (.30).	1.20	\$378.00
01/23/2013	J-E	ONE -- Review of draft and drafted proposed response to same.	0.30	\$94.50
01/23/2013	M-T	ONE - Review	0.40	\$100.00
01/24/2013	DJP	ONE - Telephone conference with Joe Choi re: Closing Checklist revisions.	0.50	\$157.50
01/24/2013	DJP	ONE - Attention to	1.00	\$315.00
01/24/2013	DJP	ONE - Review and revise	0.50	\$157.50
01/24/2013	DJP	ONE - Attention to	0.40	\$126.00
01/24/2013	DJP	ONE - Attention to	2.80	\$882.00
01/24/2013	DSN	One - Review documents pertaining to and telephone conferences relating to same (1.50).	1.50	\$472.50
01/24/2013	J-E	ONE-- Review of and response to same.	0.30	\$94.50
01/25/2013	DJP	ONE - Attention	0.40	\$126.00
01/25/2013	DJP	ONE - Attention to	1.50	\$472.50
01/25/2013	DJP	ONE - Telephone conference with Receiver re:	0.40	\$126.00



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01/25/2013	DJP	ONE - Telephone conference with Healthcare counsel re: CHOW issues.	0.30	\$94.50
01/25/2013	DJP	ONE - Review revised	1.00	\$315.00
01/25/2013	DJP	ONE - Telephone conference with all parties re: review of settlement closing issues.	1.50	\$472.50
01/25/2013	DSN	One - Prepare for and attend pre-closing conference call (2.10).	2.10	\$661.50
01/25/2013	J-E	THREE -- Review of e-mail from investor re settlement transaction and drafted response re same.	0.40	\$126.00
01/25/2013	M-T	ONE - Conference call re:	1.50	\$375.00
01/25/2013	M-T	ONE - Review	0.80	\$200.00
01/25/2013	M-T	ONE - Review	1.30	\$325.00
01/25/2013	M-T	ONE - Call with Receiver.	0.40	\$100.00
01/25/2013	M-T	ONE - Research	0.90	\$225.00
01/25/2013	P-A	FOUR: Examine	0.60	\$90.00
		(.4); Communications regarding (.2).		
01/26/2013	DJP	ONE - Research re:	1.00	\$315.00
01/26/2013	DJP	ONE - Telephone conference with Receiver, Jay Shiland and Keith Reuben re: potential transfer restrictions.	0.70	\$220.50
01/26/2013	DJP	ONE - Review	0.80	\$252.00
01/26/2013	DSN	One - Telephone conference with Keith Reuben and Jay Shiland relating to Founding Partners (.50).	0.50	\$157.50
01/28/2013	C-C	FOUR - Strategy (.1); Telephone conference with counsel for Edge Capital and Mr. Chadwick (.3); Review (.3);	1.00	\$250.00
		Begin drafting (.3).		
01/28/2013	DJP	ONE - Attention to	0.80	\$252.00
01/28/2013	DJP	ONE - Telephone conference with Receiver and Vince Paparo re: audit and payroll tax issues.	0.40	\$126.00
01/28/2013	DJP	ONE - Attention to	0.30	\$94.50
01/28/2013	DSN	One - Begin review of	4.30	\$1,354.50

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counsel regarding same (.70); telephone conference with Peter Baronoff regarding business related issues (.50); review correspondence from Jill Frew and draft correspondence relating to same (.20); review correspondence from Keith Reuben and review term sheets and comments thereon (.50); telephone conference with Keith Reuben and review correspondence from Keith Reuben (.20); telephone conference with Peter Baronoff (.40); draft correspondence to Rob Fraiman and telephone call to Rob Fraiman (.20); review correspondence from Jill Frew and draft correspondence to Jill Frew (.20); review correspondence from Peter Baronoff (.10); review correspondence from Vince Paparo (.10); draft correspondence to Joe Choi (.10); office conferences with counsel relating to (.30); draft correspondence to proposed board member (.10); office conference with counsel regarding (.30); review additional correspondence from Andreea C. (.20); review correspondence from David Powers regarding (.20).

01/28/2013	J-E	FOUR – Meet and confers with counsel to investor on its potential motion to put himself of FP Designee Board and internal conferences re same.	1.00	\$315.00
01/28/2013	J-E	TWO – Meet and confers with counsel investor on potential objection to fee application in connection with requested relief by investor on claims process and internal conferences re same (1.0). Work on reply brief in connection with motion to approve sale of interests interests for FP Designee (.6).	1.60	\$504.00
01/28/2013	M-T	ONE - research.	0.90	\$225.00
01/28/2013	NSG	ONE: Attend to	2.30	\$724.50
01/28/2013	P-A	ONE: Examine communication from Adam Lange  (.4); Review correspondence from investor with article on Promise HealthCare, claims process, Designee Board (.3); Examine  (.3); Prepare correspondence to Karen Clarke regarding same (.2); Prepare correspondence to Berkowitz Group	1.50	\$225.00

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		Releases (.3).		
01/29/2013	C-C	FOUR - Review case law in preparation for (1.0); Drafting the same (2.0); Telephone conference re: (1.5); Various meetings with client and co-counsel (.5); Various meetings with Mr. Etra to (.4); Revisions to (.7); Review (.5); Discuss (.1).	6.70	\$1,675.00
01/29/2013	DJP	ONE - Review of and attention to	0.60	\$189.00
01/29/2013	DJP	ONE - Attention to	0.30	\$94.50
01/29/2013	DSN	One - Conference with counsel relating to (1.00); conference with counsel relating to (.70); review (.30); review correspondence from Peter Baronoff regarding IRS issue (.10); draft correspondence to Peter Baronoff regarding term sheets (.10); telephone conference with Nina Gordon regarding (.20).	2.40	\$756.00
01/29/2013	J-E	THREE - Work on (.2.0). FOUR -- Review, analyses of: and conferences on issues related to same. (3.0).	5.00	\$1,575.00
01/29/2013	NSG	ONE; Draft email correspondence regarding	1.80	\$567.00
01/29/2013	P-A	ONE: Examine and prepare (.9); Meeting with Receiver and counsel to (.4); Prepare memo (.5); Commence (.3).	2.10	\$315.00
01/30/2013	C-C	ONE - Revise and file response to request for leave to file reply (.5); Review the same with co- counsel and client (.3); Discuss with Ms. Anzalone (.2); Prepare (.2)	1.20	\$300.00
01/30/2013	DJP	ONE - Attention to	1.00	\$315.00

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01/30/2013	DJP	ONE - Prepare	0.80	\$252.00
01/30/2013	DJP	ONE - Attention to	0.50	\$157.50
01/30/2013	DJP	ONE - Telephone conference with CHOW working group.	1.10	\$346.50
01/30/2013	DJP	ONE - Attention to	0.50	\$157.50
01/30/2013	DSN	One - Conferences regarding and review documents pertaining to (2.50); draft and review (2.0); review correspondence from Rob Fraiman and draft correspondence to Rob Fraiman (.20); review correspondence from Joe Choi regarding closing checklist (.30).	3.20	\$1,008.00
01/30/2013	J-E	ONE - Conferences re and work on research (1.5).	1.50	\$472.50
01/30/2013	P-A	ONE: Further review (2.4); Examine (2); Commence review of (2.4); Continued review of communications from Adam Lange pertaining to (2).	3.20	\$480.00
01/30/2013	P-A	FOUR: Communications with Receiver's counsel regarding (.3).	0.30	\$45.00
01/31/2013	C-C	ONE - Review documents in preparation for (.5); Prepare (.5).	1.00	\$250.00
01/31/2013	DJP	ONE - Review	4.00	\$1,260.00
01/31/2013	DJP	ONE - Attention to	1.00	\$315.00
01/31/2013	DJP	ONE - Review and related materials.	1.00	\$315.00
01/31/2013	DJP	ONE - Review and revise	0.50	\$157.50

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01/31/2013	DJP	ONE - Telephone conference with Receiver re:	0.40	\$126.00
01/31/2013	DSN	One - Telephone conference with Keith Reuben relating to line of credit and closing (.40); telephone conference with Peter Baronoff relating to line of credit closing and business related issues and impact of investor motion on business (.50); telephone conference with David Powers regarding and review and analyze (1.30); review multiple correspondence with David Powers relating to and draft correspondence relating to same (1.30); review correspondence from David Powers and responses to same (.20).	3.70	\$1,165.50
01/31/2013	J-E	ONE -- Conferences with Receiver and related issues (.3).	0.30	\$94.50
01/31/2013	P-A	ONE: Prepare correspondence to David Powers and others regarding (4); Prepare memo to Receiver and counsel regarding (2); Assist counsel with (2).	0.80	\$120.00
01/31/2013	P-A	ONE: Continued input of information (1.8).	1.80	\$270.00
02/01/2013	C-C	ONE - Draft (4); Outline (.6); Review documents in preparation for (2.0); Draft (.6); Meet with Ms. Anzalone (3); Review (3)	4.20	\$1,050.00
02/01/2013	DJP	ONE - Attention to	0.50	\$157.50
02/01/2013	DJP	ONE - Telephone conference with Receiver, Promise and counsel re: settlement closing matters.	0.90	\$283.50
02/01/2013	DJP	ONE - Prepare for	0.50	\$157.50
02/01/2013	DJP	ONE - Prepare	0.30	\$94.50
02/01/2013	DJP	ONE - Attention to	0.30	\$94.50

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02/01/2013	DSN	One - Prepare for and attend telephone conference regarding closing issues with counsel for Sun Capital, Keith Reuben, David Powers, Howard Koslow and David Armstrong (1.00); telephone conference with Peter Baronoff and Jim Hopwood regarding Marcum (.30); telephone conference with Rob Fraiman, Jill Frew and Peter Baronoff (.70); conference with counsel relating to  (.20); review (.30); review correspondence regarding (.10); review correspondence from Rob Fraiman regarding settlement (.40); draft correspondence regarding (.10); telephone conference with Scott Bouchner (.30); review documents pertaining to (1.00); review correspondence from Keith Reuben and draft correspondence to Keith Reuben (.10); telephone conference with Peter Baronoff and Jim Hopwood regarding line of credit (.20).	4.70	\$1,480.50
02/01/2013	P-A	ONE: Prepare memo to Receiver regarding  (.3); Assist with (.9); Meetings, written and verbal communications regarding  (.9).	2.10	\$315.00
02/01/2013	P-A	FOUR: Examine prepare correspondence to Chuck Christensen with information re: Motion to Trade Stock (.3); Examine 1 (.2); Review communication from Adam Lange  (.3); Examine (1.8); Research  (.8); Print Prepare memo regarding same (.2).	4.50	\$675.00
02/02/2013	J-E	ONE - Reviewed and materials in connection with  (.9);	1.00	\$315.00
02/03/2013	C-C	ONE - Review in anticipation of (2.2)	2.20	\$550.00
02/03/2013	J-E	ONE - Reviewed e-mails and notes from Receiver, accountants, and Mr. Cavallo re	0.40	\$126.00

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02/04/2013	C-C	ONE - Review materials in preparation for (.4); Draft (.8); Meet with Trish Anzalone to discuss (.1)	1.30	\$325.00
02/04/2013	DJP	ONE - Attention to	0.30	\$94.50
02/04/2013	DJP	ONE - Telephone conference with Accountants and Receiver re:	0.30	\$94.50
02/04/2013	DJP	ONE - Revise	2.00	\$630.00
02/04/2013	DSN	Three - Obtain and draft correspondence relating to same (1.50); telephone conference with Peter Baronoff relating to business issues and potential meeting (.40).	1.90	\$598.50
02/04/2013	J-E	ONE - Work on	6.00	\$1,890.00
02/05/2013	C-C	FOUR - Review materials in preparation for (.2); Outline (.8); Strategy (.2).	1.20	\$300.00
02/05/2013	DJP	ONE - Attention to	0.40	\$126.00
02/05/2013	DJP	ONE - Review and revise	1.00	\$315.00
02/05/2013	DJP	ONE - Begin review of draft	0.50	\$157.50
02/05/2013	DSN	Three - Review correspondence from Peter Baronoff relating to meeting and other issues (.10); review correspondence from Jill Frew (.10); review correspondence relating to (.40); telephone conference with Keith Reuben (.40); One - Conference with counsel regarding (1.50).	2.50	\$787.50
02/05/2013	J-E	ONE -- Review of materials and began	7.50	\$2,362.50
02/05/2013	P-A	FOUR: Pull together (.3); Assist counsel with (.5).	0.80	\$120.00
02/06/2013	C-C	ONE - review (.4)	0.40	\$100.00
02/06/2013	DJP	ONE - Attention to and	1.50	\$472.50
02/06/2013	DJP	ONE - Attend CHOW working group telephone conference.	0.50	\$157.50
02/06/2013	DJP	ONE - Review and revise	0.50	\$157.50
02/06/2013	DJP	ONE - Prepare	2.00	\$630.00

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02/06/2013	DSN	One - Review (1.00); Three - telephone conference with Peter Baronoff regarding business related issues (.30); prepare for meeting with Peter Baronoff and draft correspondence to Scott Bouchner regarding meeting with Peter Baronoff (1.50); review correspondence and draft correspondence relating to (.40); One - revise : (.80); Three - draft correspondence to David Powers regarding (.20).	4.20	\$1,323.00
02/06/2013	J-E	ONE -- Work on :	6.00	\$1,890.00
02/06/2013	P-A	ONE: Assist with (1.4); Further input of (.5); Telephone conferences regarding same (.4).	2.30	\$345.00
02/07/2013	C-C	FOUR - telephone conference with Berkowitz re: (.9)	0.90	\$225.00
02/07/2013	DJP	ONE - Review and revise	0.50	\$157.50
02/07/2013	DJP	ONE - Prepare :	1.50	\$472.50
02/07/2013	DJP	ONE - Attention to	0.50	\$157.50
02/07/2013	DJP	ONE - Attention to and various telephone conferences re: same.	1.50	\$472.50
02/07/2013	DSN	Three - Meet with Peter Baronoff, Jim Hopwood, Mike Komblatt and Scott Bouchner relating to various business issues and prepare for same (2.80); review (.10); One - review : (.20).	3.10	\$976.50
02/07/2013	J-E	ONE - Worked on and worked on	9.00	\$2,835.00
02/07/2013	NSG	ONE: Update re:	0.30	\$94.50
02/07/2013	P-A	ONE: Ongoing work on (.6); Various communications with Receiver, counsel and accountants to (.5); Prepare spreadsheet (1.8)	2.90	\$435.00



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02/08/2013	DJP	ONE - Attention to Motion.	1.80	\$567.00
02/08/2013	DJP	ONE - Attention to	0.50	\$157.50
02/08/2013	DJP	ONE - Attention to	1.20	\$378.00
02/08/2013	DSN	One - Work on and correspondence with David Powers regarding same (2.50); telephone conference regarding and prepare for same by reviewing (1.00); meet with Keith Reuben regarding various business related issues (2.00); telephone conference with Scott Bouchner regarding (.30); telephone conference with Scott Bouchner, Peter Baronoff and Brant regarding potential lenders (.40); review correspondence from Peter Baronoff relating to same (.20); review various correspondence (.30); review correspondence from Peter Baronoff (.10); review correspondence from Joe Choi (.10).	6.90	\$2,173.50
02/08/2013	J-E	ONE -- Draft and revise and review of related materials	8.00	\$2,520.00
02/08/2013	M-T	ONE - Review ; Provide comments.	2.60	\$650.00
02/08/2013	NSG	ONE: Conference call regarding	1.30	\$409.50
02/08/2013	P-A	FOUR: Telephone conference with Marva at Arnall Golden (.2); ONE- Continued work on (1.1); Various communications with accounting team (.2); Modifications to chart (.3); Prepare (4); Pull (1.1).	3.30	\$495.00
02/09/2013	DSN	One - Review and provide comments (1.50).	1.50	\$472.50
02/09/2013	J-E	ONE: Drafting, revisions to	6.50	\$2,047.50
02/10/2013	C-C	ONE - review in preparation for	0.30	\$75.00

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Date	Initials	Description	Hours	Amount
		(.3)		
02/10/2013	DSN	One - Review various case law relating to [redacted]; review materials from Adam Lang regarding [redacted] (1.50); conferences with counsel regarding [redacted] (2.50); draft specific points relating to [redacted] (7.20).	11.20	\$3,528.00
02/11/2013	C-C	ONE-- Revise [redacted] (8.5); Strategy re: [redacted] (2.0); File oppositions to Edge motions (.8)	11.30	\$2,825.00
02/11/2013	DJP	ONE - Attention to [redacted]	0.50	\$157.50
02/11/2013	DJP	ONE - Review and revise [redacted]	1.40	\$441.00
02/11/2013	DJP	ONE - Attention to [redacted]	1.20	\$378.00
02/11/2013	DJP	ONE - Review and revise [redacted]	0.80	\$252.00
02/11/2013	DJP	ONE - Attention to [redacted]	1.00	\$315.00
02/11/2013	DJP	ONE - Review and revise [redacted]	2.00	\$630.00
02/11/2013	DSN	Three - Draft correspondence to Scott Bouchner regarding [redacted] and review correspondence from Scott Bouchner regarding same (.20); One - review correspondence relating to [redacted] and draft correspondence relating to same (.80); review [redacted] and multiple conferences relating to same (2.50); review various [redacted] (4.50); multiple conferences with counsel relating to [redacted] (1.50).	9.50	\$2,992.50
02/11/2013	J-E	ONE-Worked on, finalized, motion on board composition and response to Edge motions (3.7). Meet and confer and work on motion re page limits (.3).	4.00	\$1,260.00
02/11/2013	M-T	ONE- Review [redacted]	2.50	\$625.00
02/11/2013	M-T	ONE - Draft [redacted]	0.60	\$150.00
02/11/2013	NSG	ONE: Follow up regarding [redacted]	0.40	\$126.00
02/11/2013	P-A	ONE: Obtain [redacted]	2.80	\$420.00

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		(.4); Communications regarding		
		(.4); Assist		
		and other items (1.1); Prepare memo regarding		
		(.2); Draft		
		(.2); Telephone conferences and independent research re:		
		(.3); Written communications with Adam Lange (.2).		
02/12/2013	C-C	ONE-- Revise	1.50	\$375.00
		(.5); Draft		
		(1.0).		
02/12/2013	DJP	ONE - Telephone conference with SFP's counsel re: SFP Agreement revisions.	0.80	\$252.00
02/12/2013	DJP	ONE - Review revised and prepare comments thereto for Receiver.	2.80	\$882.00
02/12/2013	DJP	ONE - Attention to	1.00	\$315.00
02/12/2013	DJP	ONE - Attention to	0.30	\$94.50
02/12/2013	DJP	ONE - Attention to	0.50	\$157.50
02/12/2013	DJP	ONE - Telephone conference with Proskauer and Promise attorneys re: Closing Checklist.	0.70	\$220.50
02/12/2013	DJP	ONE - Review and revise	1.30	\$409.50
02/12/2013	DSN	One - Review correspondence from David Powers to James Brown regarding board issue (.20); review correspondence from Peter Baronoff relating to Promise ability to submit claims for villages (.20); telephone conference with Peter Baronoff regarding motions filed in response to investor Motion (.30); review correspondence from Hope Levy-Biehl relating to (.30).	1.00	\$315.00
02/12/2013	GEC	ONE-Review and revise memorandum regarding Research regarding same	4.00	\$1,260.00
02/12/2013	J-E	ONE -- Conferences with Receiver and Mr. Powers on	0.50	\$157.50
02/12/2013	M-T	ONE - Conference call re:	2.00	\$500.00
02/12/2013	M-T	ONE - conference with D. Powers.	0.30	\$75.00
02/12/2013	M-T	ONE - Review	0.60	\$150.00

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02/12/2013	P-A	ONE- Organize materials utilized during preparation of (.8); Prepare memo regarding same (.1); Examine (.8).	1.70	\$255.00
02/13/2013	DJP	ONE - Review with Receiver.	0.40	\$126.00
02/13/2013	DJP	ONE - Review	0.30	\$94.50
02/13/2013	DJP	ONE - Attention to	0.50	\$157.50
02/13/2013	DJP	ONE - Telephone conference with CHOW working group.	0.50	\$157.50
02/13/2013	DJP	ONE - Telephone conference with Gene Crick re:	1.10	\$346.50
02/13/2013	DJP	ONE - Attention to	1.30	\$409.50
02/13/2013	DSN	One - Telephone conference with Don Pollard regarding term sheet (.30); telephone conference with Peter Baronoff (.30); telephone conference with potential tax counsel (.30); review and mark-up and conversation with counsel regarding same (.40); draft correspondence to Keith Reuben regarding SFP agreement (.20).	1.50	\$472.50
02/13/2013	GEC	ONE-Review and revise memorandum regarding Research regarding same; Conference regarding same	5.20	\$1,638.00
02/13/2013	J-E	ONE - Conference with Receiver re:	0.40	\$126.00
02/13/2013	P-A	FOUR: Meeting with Carl Chivers (.2); Review (.2.1).	2.30	\$345.00
02/14/2013	C-C	ONE- Review and file opposition to oral argument (.3); Review (.1).	0.40	\$100.00
02/14/2013	DJP	ONE - Telephone conference with Accountants and Gene Crick re:	1.00	\$315.00
02/14/2013	DJP	ONE - Attention to	0.90	\$283.50
02/14/2013	DJP	ONE - Attention to	0.50	\$157.50
02/14/2013	DSN	One - Telephone conference with Keith Reuben regarding SFP Agreement (1.00); telephone conference with Peter Baronoff regarding CVP (.20); review correspondence from Peter Baronoff (.10); brief telephone conference with Keith Reuben (.10); telephone conference with	2.50	\$787.50

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		consultant regarding line of credit related issue (.10); review correspondence from Joe Choi regarding closing conference (.20); review correspondence and draft correspondence regarding (.10); review correspondence from Jonathan Etra and draft correspondence to Jonathan Etra regarding (.10); review correspondence from Don Pollard regarding term sheet (.40); review correspondence from Peter Baronoff regarding Envision settlement (.20).		
02/14/2013	GEC	ONE-Research regarding ; Telephone conference with Andreea Cioara and Ed Cooper regarding	4.80	\$1,512.00
02/14/2013	P-A	FOUR: Attend meeting with Receiver, counsel and Berkowitz team (.5).	0.50	\$75.00
02/15/2013	C-C	FIVE - Review ; (.1.1); Review (.5); Telephone conference with Mr. Lang to discuss the same (.3); Strategy with Mr. Etra re: (.6).	2.50	\$625.00
02/15/2013	DJP	ONE - Revise	1.00	\$315.00
02/15/2013	DJP	ONE - Telephone conference with Receiver, SFP and its counsel re:	1.00	\$315.00
02/15/2013	DJP	ONE - Review and revise	0.50	\$157.50
02/15/2013	DJP	ONE - Telephone conference with all parties re:	1.10	\$346.50
02/15/2013	DJP	ONE - Review and revise	0.80	\$252.00
02/15/2013	DJP	ONE - Review and revise and attention to	0.80	\$252.00
02/15/2013	DSN	One - Prepare for and attend settlement conference and communications with counsel regarding same (1.10); telephone conference with Keith Reuben, David Brown and David Powers regarding SFP agreement (.70); telephone conference with Keith Reuben regarding potential lender (.20); telephone conference with Peter Baronoff regarding various issues (.20); review (.30); office conferences with counsel regarding (.30); telephone conference with Don Pollard (.20); review correspondence relating to (.50).	3.50	\$1,102.50

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02/15/2013	J-E	ONE-- Conferences with Ms. Gold and reviewed her submission (.8); conference with receiver re (.2).	1.00	\$315.00
02/15/2013	M-T	ONE - Review	0.30	\$75.00
02/15/2013	M-T	ONE - Conference call re:	1.10	\$275.00
02/15/2013	M-T	ONE - Review	0.40	\$100.00
02/18/2013	DJP	ONE - Revise	1.60	\$504.00
02/19/2013	DJP	ONE - Telephone conference with Gene Crick and tax accountants re:	1.60	\$504.00
02/19/2013	DJP	ONE - Revise	1.50	\$472.50
02/19/2013	DSN	One - Draft (.30).	0.30	\$94.50
02/19/2013	GEC	ONE-Conference with Ed Cooper and Andreea Cioara regarding	1.80	\$567.00
02/19/2013	NSG	ONE: Begin review of	1.10	\$346.50
02/19/2013	P-A	ONE: Assist with information regarding (.5); Communications with accountants and others regarding (.3).	0.80	\$120.00
02/20/2013	DJP	ONE - Attention to	0.60	\$189.00
02/20/2013	DJP	ONE - Telephone conference with CHOW working group re: CHOW filings.	0.50	\$157.50
02/20/2013	DSN	One - Review additional correspondence and draft correspondence relating to (.30); telephone conference with Peter Baronoff relating to various business and related issues (.30); telephone conference with Jill Frew and Peter Baronoff (.40); draft correspondence to Ed Cooper relating to same (.10).	1.10	\$346.50
02/20/2013	J-E	ONE -- Call from Sun's counsel on financing issue and	0.40	\$126.00
02/20/2013	M-T	ONE - Review	1.00	\$250.00
02/20/2013	M-T	ONE - Review	1.40	\$350.00
02/20/2013	NSG	ONE: Complete review of	1.10	\$346.50
02/21/2013	M-T	ONE - Review	0.70	\$175.00
02/21/2013	M-T	ONE - Review	0.50	\$125.00
02/22/2013	DJP	ONE - Review	0.60	\$189.00
02/25/2013	DJP	ONE - Review and revise	0.50	\$157.50

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02/25/2013	DSN	One - review (.50).	0.50	\$157.50
02/26/2013	DJP	ONE - Review	0.40	\$126.00
02/26/2013	DJP	ONE - Telephone conference with Principals and their counsel re: tax issues.	1.00	\$315.00
02/26/2013	DJP	ONE - Review Memorandum by Accountant's regarding	0.40	\$126.00
02/26/2013	DJP	ONE - Revise	2.00	\$630.00
02/26/2013	DSN	Three - Attend tax conference call with Berkowitz representatives, Receiver's counsel, Sun Capital principals and counsel for Sun Capital (1.00); review documents in preparation for tax conference call (.50); review multiple correspondence from Peter Baronoff regarding Promise Hospital and respond to same (.30); One - review correspondence from Jim Hopwood regarding tax returns (.20); Three - review correspondence from Keith Reuben regarding mark-up to CVP term sheet (.20); review correspondence from David Brown regarding (.20); review correspondence from counsel regarding (.30); review correspondence from David Powers relating to and conference with David Powers (.40).	3.10	\$976.50
02/26/2013	GEC	ONE-Conference call with counsel for Principals and Ed Cooper regarding tax consequences	1.30	\$409.50
02/27/2013	DJP	ONE - Telephone conference with SFP's counsel re: SFP Agreement comments and revise same.	1.00	\$315.00
02/27/2013	DJP	ONE - Telephone conference with CHOW working group re: CHOW filings.	0.70	\$220.50
02/27/2013	DJP	ONE - Attention to	0.80	\$252.00
02/27/2013	DSN	One - Conference with Jonathan Etra regarding (.50); conference with David Powers and review (.50); telephone conference with Keith Reuben regarding various issues and SPF agreement (.40); telephone conference with Peter Baronoff regarding various issues (.40).	1.80	\$567.00
02/27/2013	J-E	ONE -- Call with Sun's counsel re funding issues and conference with Receiver re same.	0.50	\$157.50
02/27/2013	P-A	ONE: Examine correspondence from Receiver, including (.3); Prepare memo to Chris Cavallo (.1); Examine	0.60	\$90.00

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02/28/2013	DJP	ONE - Revise and review	0.80	\$252.00
02/28/2013	DJP	ONE - Attention to	0.50	\$157.50
02/28/2013	DSN	Three - review correspondence relating to (.30); draft correspondence to Nina Gordon relating to (.10).	0.40	\$126.00
03/01/2013	DJP	ONE - Review and revise	1.00	\$315.00
03/01/2013	DJP	ONE - Attention to	0.80	\$252.00
03/01/2013	DJP	ONE - Attention to	0.40	\$126.00
03/01/2013	DSN	Three - Review correspondence from David Armstrong regarding Villages loan modification and draft correspondence to David Powers regarding same and review attached documentation (1.10); review correspondence from and draft correspondence to David Powers relating to (.50); One - Review correspondence from Jill Frew and draft correspondence to Jill Frew relating to credit update call (.10).	1.70	\$535.50
03/01/2013	DSN	One - Review (.30); review (.50).	0.80	\$252.00
03/01/2013	J-E	ONE -- Conferred with Receiver regarding	0.80	\$252.00
03/01/2013	M-T	ONE - Negotiation of	0.40	\$100.00
03/01/2013	M-T	ONE - Attention to	0.40	\$100.00
03/01/2013	NSG	THREE-Review	1.00	\$315.00
03/01/2013	P-A	ONE: Telephone conference with Wells Fargo representative regarding frozen funds (.2); Prepare memo to Receiver (.1).	0.30	\$45.00
03/04/2013	DJP	ONE - Attention to	1.00	\$315.00
03/04/2013	DJP	ONE - Telephone conference with Receiver, SFP, SFP's counsel re: negotiation of SFP Agreement terms.	1.60	\$504.00
03/04/2013	DJP	ONE - Review and telephone conference with Receiver re: same.	1.00	\$315.00
03/04/2013	DJP	ONE - Attention to	0.70	\$220.50
03/04/2013	DJP	ONE - Attention to	0.50	\$157.50
03/04/2013	DJP	ONE - Attention to	0.40	\$126.00



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03/04/2013	DSN	One - Conference with counsel regarding provide comments to ( .70); Three - prepare for and attend line of credit call and review documents relating to same including correspondence from Jill Frew (.90); telephone conferences with Peter Baronoff regarding various business issues (.50); telephone conference with David Powers, David Brown and Keith Reuben regarding SFP Agreement and revisions thereto and telephone conference with David Powers regarding same (2.20).	4.30	\$1,354.50
03/04/2013	NSG	ONE: Conference call re:	0.70	\$220.50
03/05/2013	C-C	ONE: Review ( .3); Confer with opposing counsel (.2); Draft motion for leave to file reply in support of Board Composition Motion (.8); Finalize and file the same (.3).	1.60	\$400.00
03/05/2013	DJP	ONE - Review	0.80	\$252.00
03/05/2013	DJP	ONE - Revise	1.00	\$315.00
03/05/2013	DSN	Five - Telephone conference with Keith Reuben regarding SFP Agreement and other related issues (.50); telephone conference with Peter Baronoff regarding business related issues (.40); review and draft correspondence to counsel (.50); telephone conference with Vince Paparo regarding various settlement related issues (.40); One - review and conference with counsel regarding same (.30).	2.10	\$661.50
03/05/2013	J-E	ONE -- review and worked on	1.00	\$315.00
03/06/2013	DJP	ONE - Telephone conference with CHOW working group re: CHOW filings.	0.80	\$252.00
03/06/2013	DJP	ONE - Attention to	0.70	\$220.50
03/06/2013	DJP	ONE - Revise	0.30	\$94.50
03/06/2013	DSN	One - Review correspondence from Keith Reuben and draft correspondence to Keith Reuben and telephone conference with David Powers regarding agreement (.20).	0.20	\$63.00
03/06/2013	GEC	ONE: Telephone conference with Ed Cooper regarding	0.80	\$252.00

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03/06/2013	P-A	ONE: Preliminary examination of	0.50	\$75.00
03/07/2013	DJP	ONE - Review and revise	0.80	\$252.00
03/07/2013	DJP	ONE - Attention to	0.50	\$157.50
03/07/2013	DJP	ONE - Review	2.20	\$693.00
03/07/2013	DJP	ONE - Revise	0.80	\$252.00
03/07/2013	DSN	One - Telephone conference with David Powers regarding and revise (.60); telephone conference with Sara Gold regarding various status related issues (.30); review various correspondence from Joe Choi relating to settlement related issues (1.50); draft correspondence to Jill Frew and review correspondence from Jill Frew (.10); Five - telephone conference with Peter Baronoff regarding business related issues (.30); review correspondence from David Powers and draft correspondence regarding (.30).	3.10	\$976.50
03/08/2013	DJP	ONE - Telephone conference with Promise's counsel, Receiver and Keith Reuben re: settlement closing matters.	0.40	\$126.00
03/08/2013	DJP	ONE - Attention to	1.00	\$315.00
03/08/2013	DJP	ONE - Attention to	0.50	\$157.50
03/08/2013	DJP	ONE - Review	0.40	\$126.00
03/08/2013	DSN	One - Telephone conference regarding (1.00); review (.40); review revised (.50); draft correspondence to Jill Frew relating to telephone conference and review correspondence (.20); review correspondence from Keith Reuben and review correspondence from David Powers (.20); telephone conference with Vince Paparo (.30); telephone conference with Jill Frew and Peter Baronoff (.40); draft correspondence to Jill Frew regarding line of credit (.30); communications with counsel relating to (.30); review correspondence from Jill Frew and draft follow-up correspondence (.20).	3.80	\$1,197.00
03/08/2013	GEC	ONE: Conference with Ed Cooper regarding	1.00	\$315.00
03/08/2013	J-E	ONE: Review, analysis of	0.50	\$157.50

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03/09/2013	J-E	ONE: review/analysis of	0.50	\$157.50
03/10/2013	J-E	ONE: Analysis re and began drafting, editing	4.00	\$1,260.00
03/11/2013	C-C	ONE: Review and revise (.4).	0.40	\$100.00
03/11/2013	DJP	ONE - Review of draft	0.60	\$189.00
03/11/2013	DJP	ONE - Attention to	0.70	\$220.50
03/11/2013	DJP	ONE - Attention to	0.70	\$220.50
03/11/2013	DSN	Three - Telephone conference with Jeff Greenberg and David Powers (.30); telephone conference with David Powers relating to (.20); telephone conference with Peter Baronoff relating to SFP Term Sheet and related business issues (.30); review correspondence from David Armstrong (.20); telephone conference with Peter Baronoff and Jill Frew in preparation for conference call with potential lender (.50); review and analyze (2.50).	4.00	\$1,260.00
03/11/2013	J-E	ONE: Work on (4.0). ONE -- Analysis of filings (2.5).	6.50	\$2,047.50
03/12/2013	C-C	ONE: Review and revise (1.7).	1.70	\$425.00
03/12/2013	DJP	ONE - Review and revise	1.40	\$441.00
03/12/2013	DSN	Three - Telephone conference with Mid Cap relating to potential line of credit (.90); follow up conversation with Peter Baronoff and Jill Frew relating to same (.40); One - continue reviewing analysis of (3.50); telephone conference with Scott Bouchner regarding (.50); telephone conference with Ed Cooper and Gene Crick regarding (.50).	5.80	\$1,827.00
03/12/2013	GEC	ONE: Telephone conference regarding ; Revise memorandum outlining	3.10	\$976.50
03/12/2013	J-E	ONE: Work on (4.0); work on issues re (.3).	4.30	\$1,354.50

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03/12/2013	P-A	ONE: Assist with (.2).	0.20	\$30.00
03/13/2013	C-C	ONE: Review and revise  (3.9),	3.90	\$975.00
03/13/2013	DJP	ONE - Attention to	0.50	\$157.50
03/13/2013	DJP	ONE - Telephone conference with CHOW working group re: CHOW filing matters.	0.50	\$157.50
03/13/2013	DJP	ONE - Review and revise	0.70	\$220.50
03/13/2013	DSN	One - Review and comment on same (.50).	0.50	\$157.50
03/13/2013	J-E	ONE -- Work on  , conferences re same,	8.00	\$2,520.00
03/13/2013	P-A	ONE: Examine  (.2); Review invoice from Larry Budde (.2).	0.40	\$60.00
03/14/2013	DDK	ONE: Attention to	0.40	\$126.00
03/14/2013	DJP	ONE - Attention to	0.40	\$126.00
03/14/2013	DJP	ONE - Review revised and discuss with Receiver.	0.50	\$157.50
03/14/2013	DJP	ONE - Revise	0.50	\$157.50
03/14/2013	DJP	ONE - Telephone conference with Receiver and respond to Promise's counsel regarding Quantum settlement.	0.40	\$126.00
03/14/2013	DSN	One - Telephone conference with David Powers regarding (.30); review correspondence from and draft correspondence to Jill Frew regarding conference pertaining to revolving line of credit (.10); review correspondence relating to and draft correspondence relating to same and telephone conference relating to (1.30); conference with David Powers regarding ; and review revised version, as well as, conversations and review correspondence to Keith Reuben and David Brown (.80); review correspondence from Jim Hopwood regarding various corporate filings and tax returns (.20); review and conference with David Powers regarding same	3.80	\$1,197.00

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03/14/2013	DSN	(.50); review correspondence to Joe Choi and Vince Paparo regarding same(.30); review correspondence from Peter Baronoff to Keith Reuben regarding revisions to term sheet (.30). One - Review .	2.00	\$630.00
03/14/2013	G-F	(1.00); telephone conferences with Keith Reuben regarding business issues and loans and review appraisals forwarded by Keith Reuben (.80); office conference with Jonathan Etra regarding and meet and confer and review correspondence from Jonathan Etra relating to same (.20). ONE: Attend to ] (.2).	0.20	\$30.00
03/14/2013	J-E	ONE -- Conferences re	0.50	\$157.50
03/15/2013	DJP	ONE - Attention to	0.40	\$126.00
03/15/2013	DJP	ONE - Attention to :	0.40	\$126.00
03/15/2013	DSN	One - Telephone conference with Jill Frew and Peter Baronoff relating to midcap update (.50); review correspondence from Keith Reuben and draft correspondence to Keith Reuben regarding telephone call (.10); review and draft correspondence to Kevin Gordon regarding same (.10); review correspondence from Ed Cooper and draft correspondence to Ed Cooper regarding (.10).	0.80	\$252.00
03/15/2013	GEC	ONE: Revise memorandum regarding and draft e-mails regarding same	0.40	\$126.00
03/16/2013	DSN	Three - Review and draft correspondence to David Powers regarding same (.50); One - Draft correspondence to Don Pollard (.10).	0.60	\$189.00
03/18/2013	DJP	ONE - Review	0.40	\$126.00
03/18/2013	DJP	ONE - Review	0.30	\$94.50
03/18/2013	DSN	Three - Telephone conference with Dean Graham, Keith Reuben and Peter Baronoff and prepare for same(1.00); Communications with David Powers regarding (.20); draft correspondence to Peter Baronoff regarding Villages' loan (.10); draft correspondence to Scott	2.30	\$724.50

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		Bouchner regarding (10); draft correspondence to David Powers regarding (10); review correspondence from Peter Baronoff relating to construction of CONS (.20); review article relating to (.20); One - Review revised and communication with David Powers regarding same (.50).		
03/18/2013	GEC	ONE: Review issues for conference call with tax counsel for Principals; Attend conference call and call afterwards to discuss strategy; Draft e-mail and research regarding	3.50	\$1,102.50
03/18/2013	P-A	ONE: Examine (.2).	0.20	\$30.00
03/19/2013	DJP	ONE - Revise	0.30	\$94.50
03/19/2013	DJP	ONE - Participate in telephone conference with Receiver's tax accountants, Principals and Principals' tax professionals re: incomes tax issues.	1.10	\$346.50
03/19/2013	DJP	ONE - Prepare	0.40	\$126.00
03/19/2013	DSN	Two - Draft correspondence relating to and review correspondence relating to (.30); review (.50); ONE: attend telephone conference regarding and prepare for same (1.00).	1.80	\$567.00
03/19/2013	GEC	ONE: Conference call regarding	2.50	\$787.50
03/20/2013	DJP	ONE - Prepare	0.50	\$157.50
03/20/2013	DJP	ONE - Telephone conference with CHOW working group re: CHOW filing matters.	0.60	\$189.00
03/20/2013	DJP	ONE - Attention to	0.30	\$94.50
03/20/2013	DJP	ONE - Attention to and issues and revise same.	1.00	\$315.00
03/20/2013	DSN	Two - Telephone conference with Don Pollard (.40); ONE: review and analyze (.30); review and analyze (.30); review correspondence relating to (.30); Three - review correspondence regarding (.30).	1.60	\$504.00
03/20/2013	J-E	ONE - Reviewed : and	0.50	\$157.50

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		internal conferences.		
03/21/2013	DJP	ONE - Prepare	2.00	\$630.00
03/21/2013	DJP	ONE - Attention to	0.30	\$94.50
03/22/2013	C-C	ONE- telephone conference with counsel for Sun Defendants re: Archdiocese motion (.3); Draft (.5).	0.80	\$200.00
03/22/2013	DJP	ONE - Attention to	0.40	\$126.00
03/22/2013	DJP	ONE - Attention to	0.40	\$126.00
03/22/2013	DJP	ONE - Prepare	0.30	\$94.50
03/22/2013	DSN	One - Review correspondence from Adam Lange relating to (.30); draft correspondence to Jill Frew (.10).	0.40	\$126.00
03/25/2013	DJP	ONE - Attention to	0.30	\$94.50
03/25/2013	DJP	ONE - Prepare	0.80	\$252.00
03/25/2013	DSN	Two - Review correspondence from Peter Baronoff regarding Cain Brothers (.20); One - review correspondence from Scott Bouchner regarding (.20).	0.40	\$126.00
03/26/2013	DJP	ONE - Prepare	5.40	\$1,701.00
03/26/2013	DSN	One - Telephone conference with Scott Bouchner relating to (.30); telephone conference with David Powers relating to (.40); review (.30).	1.00	\$315.00
03/27/2013	DJP	ONE - Review	0.30	\$94.50
03/27/2013	DJP	ONE - Review	0.30	\$94.50
03/27/2013	DSN	Three - Telephone conference with Peter Baronoff regarding call with Mark Fromberg and other related issues (.30); three - telephone conference with Peter Baronoff regarding various business related issues (.20); telephone conference with Peter Baronoff, Jim Hopwood and Marc Fromberg relating to audit issues and timing (.80); telephone conference with Peter Baronoff relating to retainer letters for Marcum and review and analyze same (.50); review and analyze from David Powers (.40); draft correspondence to Gary Rosenthal relating to retainer letters (.10).	2.30	\$724.50
03/27/2013	DSN	One - Review correspondence from James Lodoen regarding Douglas Kelly Trustee vs.	0.20	\$63.00

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		Metro action in Petters case (.20).		
03/28/2013	DSN	One - Review correspondence regarding and draft correspondence relating same (.50).	0.50	\$157.50
03/28/2013	J-E	ONE -- Conferences with receiver on (.5).	0.30	\$94.50
03/29/2013	DJP	ONE - Review and revise	0.40	\$126.00
03/29/2013	DSN	One - Review correspondence from Peter Baronoff relating to various issues including agenda for meeting (.50); telephone conference with Gary Rosenthal relating to Marcum letters. (.40); conference with counsel relating to (.30); draft correspondence to Vince Paparo (.10); draft correspondence to Peter Baronoff (.10); draft correspondence to Don Pollard (.10); review revised and draft correspondence to David Powers regarding same (.50).	2.00	\$630.00
03/31/2013	DSN	One - Prepare for (1.50).	1.50	\$472.50
04/01/2013	DJP	ONE - Review and revise (multiple versions).	1.20	\$378.00
04/01/2013	DSN	Three - Attend first quarter business meeting and discuss settlement and business issues (5.90): telephone conference with Vince Paparo and Peter Baronoff (.30); Conference with Peter Baronoff (.50); Draft email regarding Lexington and review correspondence regarding Lexington (.20).	6.90	\$2,173.50
04/02/2013	DJP	ONE - Review draft	1.00	\$315.00
04/02/2013	DJP	ONE - Attention to	1.50	\$472.50
04/02/2013	DJP	ONE - Review	0.60	\$189.00
04/02/2013	DSN	Three - Review mark-up from Joe Choi relating to use of funds for Villages' secured loan (.40).	0.40	\$126.00
04/02/2013	JAD	ONE: Review ; Review with Mr. Powers.	1.00	\$315.00
04/03/2013	DJP	ONE - Participate in CON working group call re: CON matters.	0.40	\$126.00
04/03/2013	DJP	ONE - Review	2.00	\$630.00
04/03/2013	DJP	ONE - Review and revise ; Telephone conference with Receiver re: same.	2.50	\$787.50



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04/03/2013	DSN	Three - Telephone conference with Vince Paparo regarding escrow (.20); telephone conference with Peter Baronoff regarding escrow and business related issues (.30); telephone conference with Keith Reuben regarding business related issues (.20); draft correspondence relating to (.30); review correspondence from Joe Choi and telephone conference with David Powers regarding (.30).	1.30	\$409.50
04/03/2013	JAD	ONE: Draft memos regarding Review file materials; Conference with Mr. Powers; Telephone conference with Mr. Brown.	1.00	\$315.00
04/04/2013	DJP	ONE - Review and telephone conference with Jeffrey Greenberg re: same.	1.50	\$472.50
04/04/2013	DJP	ONE - Prepare Revise same and email to Escrow Agent.	2.00	\$630.00
04/04/2013	DSN	Three - Telephone conference with Don Pollard regarding various issues (.40); telephone conference with Peter Baronoff regarding line of credit (.20).	0.60	\$189.00
04/04/2013	J-E	ONE -- Work on (.4). Correspondence with one of the potential board members. (4). Conferred with Receiver re (.3). FOUR -- Work on (.4).	1.50	\$472.50
04/05/2013	DJP	ONE - Revise .	1.30	\$409.50
04/05/2013	DJP	ONE - Attention to	0.30	\$94.50
04/05/2013	DJP	ONE - Attention to	0.80	\$252.00
04/05/2013	JAD	ONE: Telephone conference with Mr. Newman; Conference with Mr. Powers; Draft correspondence regarding	1.50	\$472.50
04/08/2013	DJP	ONE - Review revised	0.30	\$94.50
04/08/2013	DJP	ONE - Review revised	0.60	\$189.00
04/08/2013	DJP	ONE - Review	0.50	\$157.50
04/08/2013	DJP	ONE - Revise and various telephone conferences and emails re: same.	1.90	\$598.50
04/08/2013	DSN	Three - Telephone conferences with Peter Baronoff relating to SFP, closing, escrow agreements and CONS loans (.50); telephone conference with Jim Hopwood and Vince Paparo relating to Marcum engagements (.30); telephone conference with David Powers regarding (.20); review correspondence regarding SFP and draft	2.30	\$724.50

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		correspondence relating to same (.30); review correspondence relating to _____ and draft correspondence (.40); review correspondence relating to _____ (.20); ; review correspondence from Vince Paparo (.10); review correspondence relating to Marcum engagement letters (.30).		
04/08/2013	DSN	Three - Telephone conference with Peter Baronoff regarding business issues (.30); review correspondence from Joe Choi and David Powers relating to Villages' funds (.30); review additional correspondence relating to _____ (.30); draft follow up correspondence to Vince Paparo (.10).	1.00	\$315.00
04/08/2013	P-A	ONE: Examine _____ (.8).	0.80	\$120.00
04/09/2013	DJP	ONE - Further revise _____	0.50	\$157.50
04/09/2013	DJP	ONE - Attention to _____	0.30	\$94.50
04/09/2013	DSN	Three - Review correspondence from David Armstrong regarding ANU (.30); telephone conference with Vince Paparo (.20); review correspondence from Keith Reuben regarding SFP Agreement (.10); telephone conference with David Powers regarding _____ (.10); telephone conference with Jim Hopwood and Marc Fromberg relating to engagement letters and review engagement letters with latest changes (.50); telephone conference with Leslie Atkins regarding Marcum engagement letters (.20).	1.40	\$441.00
04/10/2013	DJP	ONE - Review revised CHOW checklists and participate in CHOW working group telephone conference.	0.70	\$220.50
04/10/2013	DJP	ONE - Revise _____	0.20	\$63.00
04/10/2013	DJP	ONE - Attention to _____	0.30	\$94.50
04/10/2013	DJP	ONE - Review further _____ and various emails re: same.	0.30	\$94.50
04/11/2013	DSN	Three - Telephone conference with Jim Hopwood regarding Marcum and other related items and review correspondence from Leslie Adler regarding Marcum (.30).	0.30	\$94.50
04/11/2013	JAD	ONE: Internal conference call regarding _____	0.80	\$252.00
04/11/2013	P-A	ONE: Prepare memo to Receiver regarding _____ (.2); Obtain _____	0.50	\$75.00

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04/12/2013	DJP	ONE - Attention to	0.40	\$126.00
04/12/2013	DSN	Three - Telephone conference with Peter Baronoff regarding various business related issues including IRS and loan (.40); telephone conference with Vince Paparo regarding Marcum opinion and other business related issues (.40); review correspondence from Jim Hopwood regarding Marcum and other issues (.20); draft correspondence to Jim Hopwood regarding same (.20).	1.20	\$378.00
04/12/2013	JAD	ONE: Conference call regarding	0.50	\$157.50
04/15/2013	DJP	ONE - Attention to	0.30	\$94.50
04/15/2013	DJP	ONE - Attention to	0.40	\$126.00
04/15/2013	DSN	Three - Telephone conference with Peter Baronoff regarding business related issues (.20); telephone conference with Scott Bouchner (.30); review correspondence from Scott Bouchner (.20); review correspondence from Jim Hopwood regarding Marcum (.10); review correspondence regarding (.20).	1.00	\$315.00
04/15/2013	JAD	FOUR: Telephone conference with Ms. Buchan regarding	0.50	\$157.50
04/16/2013	DJP	ONE - Attention to	0.20	\$63.00
04/16/2013	DJP	ONE - Attention to	0.30	\$94.50
04/16/2013	DSN	Three - Telephone conferences with Peter Baronoff regarding various business related issues (.30); review correspondence from Keith Reuben (.10).	0.40	\$126.00
04/16/2013	J-E	ONE -- Conferred with Receiver on	0.30	\$94.50
04/16/2013	JAD	ONE: Review	0.80	\$252.00
04/17/2013	DJP	ONE - Review CHOW filing materials and telephone conference with CHOW working group re: same.	0.70	\$220.50
04/17/2013	DJP	ONE - Attention to and review related	1.00	\$315.00
04/17/2013	DJP	ONE - Attention to	0.40	\$126.00
04/17/2013	DSN	Three - Conferences with Peter Baronoff regarding various issues pertaining to business (.30).	0.30	\$94.50
04/17/2013	JAD	ONE: Attend status meeting; prepare for same.	1.00	\$315.00

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04/18/2013	DJP	ONE - Attention to	1.40	\$441.00
04/18/2013	DJP	ONE - Attention to ; Review	1.00	\$315.00
04/18/2013	DJP	ONE - Telephone conferences re:	0.30	\$94.50
04/18/2013	DJP	ONE - Attention to	0.30	\$94.50
04/18/2013	DJP	ONE: Attention to	0.20	\$63.00
04/18/2013	DSN	ONE: - Telephone conference with Peter Baronoff regarding various business issues (.50); telephone conference with Keith Reuben regarding SFP Agreement and related issues (.30); review correspondence from Jim Hopwood regarding San Diego (.40); review correspondence pertaining to (.30); review correspondence from Joe Choi regarding escrow agreement (.20); Three - review correspondence from Jeff Greenberg regarding Lion Financial (.30).	2.00	\$630.00
04/18/2013	J-E	FIVE-Calls with Mr. Powers and accounting firm to: (.4).	0.40	\$126.00
04/19/2013	DJP	ONE - Review	0.80	\$252.00
04/19/2013	DJP	ONE - Prepare for and telephone conferences re:	1.20	\$378.00
04/19/2013	DJP	ONE - Review revised	1.50	\$472.50
04/19/2013	DJP	ONE - Telephone conference with Receiver re:	0.30	\$94.50
04/19/2013	DSN	Three - Meet with investor representative, Scott Murphy, from Belmont (1.50); telephone conference with Peter Baronoff regarding business related issues (.30); telephone conference with Keith Reuben regarding business related issues (.30); review correspondence relating to (.30); telephone conference with David Powers regarding (.20); review correspondence from Jill Frew regarding HFG (.40); review correspondence from Jeffrey Greenberg relating to Villages' loan (.30); One - review correspondence from Peter Baronoff regarding Monday meeting (.20).	3.50	\$1,102.50
04/19/2013	GEC	ONE: Review notes and Conference call with Sun	1.30	\$409.50

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Date	Initials	Description	Hours	Amount
		Healthcare representatives regarding settlement agreement factual issues and related matters		
04/21/2013	DSN	Three - telephone conference with Peter Baronoff regarding various business related issues (.30).	0.30	\$94.50
04/22/2013	DJP	ONE - Attention to	0.70	\$220.50
04/22/2013	P-A	ONE: Telephone conference from Arnall Golden's accounting department (.2)	0.20	\$30.00
04/23/2013	DJP	ONE - Various telephone conferences re:	0.50	\$157.50
04/23/2013	DJP	ONE - Attention to ; Revise	1.00	\$315.00
04/23/2013	NSG	ONE - Review issues relating to	0.50	\$157.50
04/23/2013	P-A	ONE: Arrange (.4); Prepare memo to accounting regarding same, wire instructions (.2).	0.60	\$90.00
04/24/2013	DJP	ONE - Participate in CHOW working group call re: CHOW filing issues.	0.40	\$126.00
04/24/2013	DJP	ONE - Attention to	0.50	\$157.50
04/24/2013	DJP	ONE - Revise	0.50	\$157.50
04/24/2013	DJP	ONE - Review and revise	2.50	\$787.50
04/24/2013	DSN	One - Telephone conference with Peter Baronoff regarding business related issues (.30); telephone conference with Jim Hopwood regarding business related issues (.30); review correspondence from Keith Reuben (.10); Three - telephone conference with David Powers regarding (.30); review correspondence from Jeffrey Greenberg (.30); review correspondence from Nina Gordon regarding (.20); review correspondence regarding (.30); conference with Nina Gordon relating to (.20).	2.00	\$630.00
04/24/2013	NSG	ONE - Review issues relating to review	0.80	\$252.00
04/24/2013	NSG	ONE - Review	1.40	\$441.00
04/24/2013	NSG	ONE - Correspondence to and from and telephone conference with D. Newman re:	0.40	\$126.00
04/25/2013	DJP	ONE - Review	0.40	\$126.00

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04/25/2013	DJP	ONE - Attention to	1.20	\$378.00
04/25/2013	DJP	ONE - Attention to	0.30	\$94.50
04/25/2013	DSN	Three - Review correspondence regarding (.30); review correspondence regarding (.40); meet with Peter Baronoff and Him Hopwood and management regarding business issues (4.90).	5.60	\$1,764.00
04/26/2013	DJP	ONE - Review and attention to	1.80	\$567.00
04/26/2013	DSN	Three - Review correspondence from and draft correspondence to Jeffrey Greenberg (.20).	0.20	\$63.00
04/27/2013	J-E	ONE -- Conference with Receiver on	0.30	\$94.50
04/29/2013	DJP	ONE - Attention to	0.70	\$220.50
04/29/2013	DJP	ONE - Attention to	0.70	\$220.50
04/29/2013	DJP	ONE - Attention to	0.40	\$126.00
04/29/2013	DSN	Three - Review correspondence from Jim Hopwood regarding term sheets (.30); Five - review correspondence from David Armstrong regarding CHOW issue and draft correspondence regarding same (.10).	0.40	\$126.00
04/29/2013	P-A	ONE: Telephone conferences with Marva from Arnall Golden (.2);	0.20	\$30.00
04/30/2013	DJP	ONE - Attention to	1.00	\$315.00
04/30/2013	DJP	ONE - Attention to Prepare	1.50	\$472.50
04/30/2013	DJP	ONE - Attention to and	0.90	\$283.50
04/30/2013	DJP	ONE - Attention to	1.50	\$472.50
04/30/2013	DSN	Three - Telephone conference with Keith Reuben regarding various issues (.30).	0.30	\$94.50
04/30/2013	NSG	ONE - Review revised	1.50	\$472.50
05/01/2013	DJP	ONE - Review updated CHOW materials and telephone conference with CHOW working group re: CHOW issues.	0.80	\$252.00
05/01/2013	DJP	ONE - Attention to	1.00	\$315.00





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		correspondence from Peter Baronoff relating to business related issues (.10).		
05/08/2013	NSG	ONE--Review correspondence to D. Newman re:	0.70	\$220.50
05/08/2013	P-A	ONE: Examine communication from Arnall Golden (.2).	0.20	\$30.00
05/09/2013	DJP	ONE - Attention to Various telephone conferences and emails re: same.	0.40	\$126.00
05/09/2013	J-E	ONE: Conferred with Receiver re	0.30	\$94.50
05/09/2013	P-A	ONE: Obtain (.3).	0.30	\$45.00
05/10/2013	DJP	ONE - Review and revise	0.40	\$126.00
05/10/2013	DSN	Three - Telephone conference with David Powers regarding (.30).	0.30	\$94.50
05/13/2013	DJP	ONE - Attention to	0.30	\$94.50
05/13/2013	DSN	Three: Telephone conference with Peter Baronoff regarding business related issues (.20); review correspondence from Jim Hopwood regarding status of various items (.20); telephone conference with Jill Frew (.30); review correspondence from Peter Baronoff (.10).	0.80	\$252.00
05/13/2013	J-E	ONE -- Correspondence with proposed FP Designee director	0.20	\$63.00
05/14/2013	DJP	ONE - Attention to	0.20	\$63.00
05/14/2013	DJP	ONE - Review revised	0.20	\$63.00
05/14/2013	DSN	Three - Telephone conference with Jim Hopwood and Richard Cohen relating to business related issues including use of Lyon funds for allowed working capital (.40); telephone conference with Peter Baronoff regarding business issues including allowable use of Lyon funds for working capital (.30); review correspondence from Jim Hopwood regarding request for allowable use of funding (.20); review correspondence from David Brown regarding SFP (.30); draft correspondence to and review correspondence from David Powers (.20).	1.40	\$441.00
05/15/2013	DJP	ONE - Conference with Receiver re:	0.30	\$94.50
05/15/2013	DJP	ONE - Attention to ; Various telephone conferences and	0.80	\$252.00



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		emails re: same.		
05/15/2013	DSN	One - Telephone conference with Jill Frew, Rob Fraiman and Peter Baronoff regarding Cain fee issue (.60); telephone conference with Peter Baronoff in preparation for Cain fee discussion (.20); review documents pertaining to (.50); telephone conference with Vince Paparo relating to settlement transaction (.30); office conference with David Powers and Nina Gordon regarding (.30); review correspondence relating to and draft correspondence relating to same (.20); office conference with David Powers and Jonathan Etra relating to (.30); review additional correspondence relating to (.20); Three - Draft correspondence to Jim Hopwood relating to Reserve Account Agreement (.20); review correspondence from Jim Hopwood pertaining to Reserve Account Agreement (.20); additional actions pertaining to (.10).	3.10	\$976.50
05/15/2013	J-E	ONE -- Work on and revisions to same (.5). Reviewed (.1).	0.60	\$189.00
05/16/2013	DJP	ONE - Various telephone conferences and email re:	0.30	\$94.50
05/16/2013	DJP	ONE - Attention to	0.30	\$94.50
05/16/2013	DSN	Three - Review correspondence relating to (.20); revise and conference with counsel relating to same (.50); review correspondence from Jill Frew relating to lenders and loan transaction (.10); draft correspondence to Jill Frew regarding same (.10); draft additional correspondence to Jill Frew regarding lender disclosure related issue (.10); review correspondence from Jill Frew regarding same (.10).	1.10	\$346.50
05/16/2013	J-E	TWO -- Work on (.5). Work on (.4).	0.90	\$283.50
05/17/2013	DJP	ONE - Attention to	0.30	\$94.50
05/20/2013	DJP	ONE - Attention to	0.30	\$94.50
05/23/2013	DJP	ONE - Review draft and forward to Receiver.	0.30	\$94.50

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05/23/2013	P-A	ONE: Examine communication from Arnall Golden (.2); Prepare communication to David Powers (.1).	0.30	\$45.00
05/24/2013	DJP	ONE - Attention to	0.30	\$94.50
05/24/2013	DJP	ONE- Attention to	0.30	\$94.50
05/28/2013	DJP	ONE - Attention to	0.30	\$94.50
05/28/2013	DJP	ONE - Attention to	0.30	\$94.50
05/28/2013	DSN	Three - Draft correspondence to Peter Baronoff regarding Cain matter (.10); draft correspondence to Jill Frew regarding Cain matter (.10); telephone conference with Peter Baronoff regarding Cain matter (.20); draft correspondence to Jill Frew regarding HFG (.10).	0.50	\$157.50
05/28/2013	DSN	One - Review correspondence from Keith Reuben regarding SFA Agreement (.10); review correspondence from David Armstrong (.10); Three - review correspondence from Joe Choi regarding SFP Agreement (.20); review correspondence from Jill Frew (.10).	0.50	\$157.50
05/29/2013	DSN	Three - telephone conference with Peter Baronoff relating to various business related issues (.40); One - draft correspondence to David Powers and Nina Gordon relating to (.10); Five - review (1.20).	1.70	\$535.50
05/30/2013	DSN	One - Review and brief telephone conference with Peter Baronoff (1.10); review correspondence from Jill Frew regarding HFG and draft correspondence to Jill Frew regarding same (.20); review correspondence relating to and draft correspondence to Jonathan Etra regarding same (.20).	1.50	\$472.50
05/31/2013	DJP	ONE - Attention to	0.20	\$63.00
05/31/2013	DSN	Three - Telephone conference with Jim Hopwood and Peter Baronoff regarding business related issues (1.00); review various documents in connection with telephone conference with Jim Hopwood and Peter Baronoff (.70); One - office conference with Chris Cavallo regarding (.30); review correspondence from Jill Frew (.10).	2.10	\$661.50
06/03/2013	DJP	ONE - Cursory review of	0.80	\$252.00

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06/03/2013	P-A	ONE: Examine (.2); Prepare memo regarding same (.1).	0.30	\$45.00
06/04/2013	DJP	FIVE - Attention to	0.70	\$220.50
06/04/2013	DJP	ONE- Telephone conference with Joe Choi re: settlement transaction issues; Attention to	1.00	\$315.00
06/04/2013	DJP	ONE - Review of	1.30	\$409.50
06/04/2013	DJP	ONE - Review and revise ; Attention to	1.80	\$567.00
06/04/2013	DJP	ONE - Review revised Email Receiver re: same.	0.40	\$126.00
06/04/2013	DSN	Three - Review and draft correspondence regarding same (.50).	0.50	\$157.50
06/04/2013	J-E	ONE -- Work on	0.50	\$157.50
06/05/2013	DJP	ONE - Attention to	0.40	\$126.00
06/05/2013	DJP	ONE - Review Telephone conference with Receiver re: same.	0.40	\$126.00
06/05/2013	DJP	ONE - Attend CHOW working group call.	0.50	\$157.50
06/05/2013	DJP	ONE - Review materials for CHOW working group call.	0.80	\$252.00
06/05/2013	DJP	ONE - Attention to	0.40	\$126.00
06/05/2013	DSN	Three - Telephone conferences with Peter Baronoff relating to CF Medical litigation (.80); telephone conference with Mary Rose, Howard Koslow, Sarah Gold, and Mike Meek relating to CF Medical litigation (1.10); review and analyze documentation pertaining to (1.40); review correspondence from Keith Reuben (.10); review  (.50); draft correspondence to Jim Hopwood (.10).	4.00	\$1,260.00
06/06/2013	DJP	ONE - Attention to	0.80	\$252.00
06/06/2013	DSN	Five - Conference with counsel relating to (.70); conference with counsel  (.20); draft correspondence	2.80	\$882.00

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		to and review correspondence from Ian Stokoe regarding telephone conference regarding claim (.20); Three - review correspondence from Jim Hopwood (.20); revise (.50); One - revise (1.00).		
06/07/2013	DJP	ONE - Attention to	0.40	\$126.00
06/07/2013	DJP	ONE - Attention to	0.30	\$94.50
06/07/2013	DSN	Three - Review correspondence from and draft correspondence to Jim Hopwood relating to Reserve Account Agreement and correspondence with counsel relating to same (.50); work on (.90).	1.40	\$441.00
06/09/2013	J-E	FOUR- Work on	0.50	\$157.50
06/10/2013	DJP	FOUR - Review and revise	1.40	\$441.00
06/10/2013	DSN	Three - Telephone conference with Keith Reuben (.40).	0.40	\$126.00
06/10/2013	J-E	ONE -- Worked on (.8).	0.80	\$252.00
06/11/2013	DJP	ONE - Attention to	0.50	\$157.50
06/11/2013	J-E	ONE -- Work on	0.80	\$252.00
06/12/2013	DJP	ONE - Attention to	0.40	\$126.00
06/12/2013	DJP	ONE - Attention to	0.50	\$157.50
06/12/2013	DJP	ONE - Attention to	0.50	\$157.50
06/12/2013	DSN	Three - Review and draft correspondence relating to (.30).	0.30	\$94.50
06/14/2013	DJP	ONE - Attention to	0.40	\$126.00
06/14/2013	DSN	Three - Telephone conference with Jim Hopwood (.30); telephone conference with Scott Bouchner regarding (.30); review correspondence from Scott Bouchner regarding same (.20); draft correspondence to Jim Hopwood (.30); One - Telephone conference with Vince Paparo regarding loan and closing (.30).	1.40	\$441.00
06/17/2013	DJP	ONE - Attention to	0.30	\$94.50
06/17/2013	DSN	Three - Draft correspondence to Jim Hopwood regarding SFP loan and various related issues (.50); One - Telephone conference with Peter Baronoff regarding meeting with Proskauer in New York and other related issues (.40); telephone conference with Vince Paparo regarding meeting between principals and	1.90	\$598.50

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		Proskauer (.30); review correspondence from Peter Baronoff (.20); review correspondence from David Armstrong regarding SFP (.20); office conferences with counsel relating to (.30).		
06/18/2013	DJP	ONE - Review	0.70	\$220.50
06/18/2013	DSN	One - Telephone conference with Keith Reuben regarding various issues (.30); review correspondence from David Armstrong regarding CONS (.40).	0.70	\$220.50
06/19/2013	DJP	ONE - Review and revise	0.50	\$157.50
06/19/2013	DJP	ONE - Attention to	0.40	\$126.00
06/20/2013	DSN	One - Telephone conference with Jim Hopwood regarding various issues (.70); review correspondence from Jim Hopwood (.40); telephone conference with Peter Baronoff regarding various business and closing related issues (.50).	1.60	\$504.00
06/20/2013	J-E	ONE -- Follow up on	0.30	\$94.50
06/24/2013	DJP	ONE - Attention to	0.90	\$283.50
		s; Telephone		
06/26/2013	DJP	conference with Receiver re: same.		
06/26/2013	DJP	ONE - Attention to response to	0.30	\$94.50
06/26/2013	DJP	ONE - Attention to	1.00	\$315.00
06/26/2013	DSN	Three - Telephone conference with Peter Baronoff regarding various issues including closing, settlement, tax related issues and line of credit and other related issues (.50).	0.50	\$157.50
06/27/2013	DJP	ONE - Attention to	0.30	\$94.50
07/01/2013	DSN	Three - Telephone conference with Scott Bouchner regarding (.30); telephone conference with Peter Baronoff regarding various issues including SFA potential loan (.30).	0.60	\$189.00
07/02/2013	DJP	ONE - Various telephone conferences with Receiver and Promise personnel re: various	1.00	\$315.00

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		operational issues, including AHCA complaint.		
07/02/2013	DSN	Three - Prepare for and attend meeting with Jim Hopwood and Peter Baronoff (4.00); telephone conference with Rob Freiman and Jill Frew and Peter Baronoff (.50).	4.50	\$1,417.50
07/02/2013	J-E	ONE - Conference with Receiver re	0.20	\$63.00
07/03/2013	DJP	ONE - Attention to	0.60	\$189.00
07/03/2013	DJP	ONE - Telephone conference with Receiver re:	0.40	\$126.00
07/03/2013	DSN	Three - Telephone conference with Keith Reuben regarding SFP loan (.30); draft correspondence to Peter Baronoff regarding SFP loan (.20); telephone conference with David Powers regarding (.30).	0.80	\$252.00
07/05/2013	DJP	ONE - Preliminary review of	0.50	\$157.50
07/05/2013	DJP	ONE - Review and attention to	0.50	\$157.50
07/05/2013	DJP	ONE - Review	0.30	\$94.50
07/05/2013	DJP	ONE - Attention to - various emails to/from Receiver re: same.	0.60	\$189.00
07/05/2013	DSN	Three - Review correspondence from and draft correspondence to Keith Reuben regarding Pacifica (.20).	0.20	\$63.00
07/08/2013	DJP	ONE - Review letter re:	0.20	\$63.00
07/08/2013	DJP	ONE - Attention to	0.50	\$157.50
07/08/2013	DSN	Three - Review correspondence from and draft correspondence to Keith Reuben regarding Pacifica (.30); review correspondence from Peter Baronoff regarding agenda for management meeting (.30); review (.80).	1.40	\$441.00
07/09/2013	DJP	ONE - Review	0.50	\$157.50
07/09/2013	DJP	ONE - Attention to ; Telephone conference with Receiver's accountants and tax attorney re: same.	1.80	\$567.00
07/10/2013	DJP	ONE - Telephone conference with Receiver re:	0.20	\$63.00
07/10/2013	DSN	One - Prepare for and attend management	5.90	\$1,858.50

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		meeting, review materials in preparation for same (5.90).		
07/11/2013	DJP	ONE - Prepare for, travel to and attend meeting at Promise re: settlement tax issues.	4.30	\$1,354.50
07/11/2013	DSN	Three - Attend meetings relating to tax structure issues and business issues at offices of Promise and Success and multiple conferences with Keith Reuben, Peter Baronoff, Proskauer, Rose attorneys, and Berkowitz Dick attorneys (6.10).	6.10	\$1,921.50
07/11/2013	GEC	ONE: Conference call regarding ; preparation for same	3.50	\$1,102.50
07/12/2013	DJP	ONE - Prepare for and attend conference call re:	1.20	\$378.00
07/12/2013	DSN	One - Attend closing call regarding various parties (.80).	0.80	\$252.00
07/12/2013	NSG	ONE--Attention to	0.50	\$157.50
07/15/2013	DJP	ONE - Attention to update	1.00	\$315.00
07/15/2013	DJP	ONE - Attention to Telephone conference with Gene Crick re: same.	1.00	\$315.00
07/15/2013	DSN	Three - Review correspondence from Mary Rose (.30); telephone conference with Paul Tuft regarding Pacifica payoff (.20); telephone conference with Peter Baronoff regarding same (.20); draft correspondence regarding same (.10).	0.80	\$252.00
07/15/2013	GEC	ONE: Conference regarding	0.90	\$283.50
07/16/2013	DJP	ONE - Attention to	1.00	\$315.00
07/16/2013	DJP	ONE - Attention to	1.00	\$315.00
07/16/2013	DSN	Three - Telephone conference with Keith Reuben regarding Pacifica pay-off and other related issues (.30); review correspondence from Mary Rose regarding pay-off letter (.30); draft correspondence to Mary Rose regarding pay-off letter (.10); review and revise and conference with counsel relating to same (.40); review correspondence relating to (.10); draft correspondence to Mary Rose regarding revised pay-off letter and review correspondence from Mary Rose regarding same (.30).	1.50	\$472.50
07/16/2013	GEC	ONE: Research	0.40	\$126.00
07/16/2013	NSG	ONE -- Review and comment on	0.70	\$220.50

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07/17/2013	DJP	ONE - Review materials re:	0.50	\$157.50
07/17/2013	DJP	ONE - Attention to	0.40	\$126.00
07/17/2013	DJP	ONE - Review ; Attention to	1.00	\$315.00
07/17/2013	DJP	ONE - Review	1.00	\$315.00
07/17/2013	DSN	Three - Attend conference call relating to (.50); review correspondence from and draft correspondence to Mary Rose regarding same (.30); draft correspondence to Ian Stokoe (.10).	0.90	\$283.50
07/17/2013	GEC	ONE: Draft  ; Draft	6.60	\$2,079.00
07/17/2013	NSG	ONE -- Review and correspondence to and from D. Newman re: same.	0.80	\$252.00
07/18/2013	DJP	ONE - Attention to Telephone conference with Joe Choi re: same.	1.20	\$378.00
07/18/2013	DJP	ONE - Various telephone conferences re: ; Attention to same.	2.40	\$756.00
07/18/2013	DSN	One - Telephone conference with accountants and counsel relating to (.40); telephone conference with representatives of Receiver and Sun Capital relating to tax related issues (.90); telephone conference with Peter Baronoff regarding tax related issues (.20); Three - review correspondence from Mary Rose relating to pay-off letter (.20); draft correspondence relating to same (.10); review follow-up correspondence from Keith Reuben and Peter Baronoff and others relating to pay-off letter (.30); telephone conference with Peter Baronoff relating to reserve account agreement regarding Pacifica pay-off (.10); telephone conference regarding (.50).	2.70	\$850.50
07/18/2013	GEC	ONE: Conference call with Stuart Rosow regarding tax issues for transaction; Research regarding ;	3.10	\$976.50
07/18/2013	GEC	ONE: Conference call with Ed Cooper regarding	0.90	\$283.50
07/18/2013	J-E	ONE -- Confer with Receiver on (.3).	0.30	\$94.50



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07/18/2013	NSG	ONE -- Attention to	0.70	\$220.50
07/19/2013	DJP	ONE - Review	0.80	\$252.00
07/19/2013	DJP	ONE - Attention to	1.50	\$472.50
07/19/2013	DJP	ONE - Attention to	0.50	\$157.50
07/19/2013	DJP	ONE - Prepare for and attend conference call re:	1.50	\$472.50
07/19/2013	DSN	Three - Review correspondence from Mary Rose relating to pay-off and follow up correspondence relating to same (.30); One - attend closing call via telephone conference (.80); review various correspondence relating to and conferences relating to same (1.50).	2.60	\$819.00
07/19/2013	GEC	ONE: Telephone conference regarding Draft	3.90	\$1,228.50
		regarding ; Draft e-mail		
07/20/2013	DSN	Three - Review various documents relating to (.50).	0.50	\$157.50
07/22/2013	DJP	ONE - Review revised	0.50	\$157.50
07/22/2013	DJP	ONE - Attention to	0.40	\$126.00
07/22/2013	DJP	ONE - Attention to	0.40	\$126.00
07/22/2013	DJP	ONE - Attention to	0.50	\$157.50
07/22/2013	DJP	ONE - Review revised	0.40	\$126.00
07/22/2013	DSN	One - Review correspondence from Jim Hopwood (.10); Three - review correspondence from Mary Rose relating to Pacifica (.30).	0.40	\$126.00
07/22/2013	GEC	ONE: Draft	2.10	\$661.50
07/22/2013	NSG	ONE--Attention to ; correspondence to and from D. Newman re: same.	0.40	\$126.00
07/23/2013	DJP	ONE - Attention to	0.80	\$252.00
07/23/2013	DJP	ONE - Attention to ; Telephone conference with tax working group re: same.	2.20	\$693.00
07/23/2013	DSN	One - Conference with David Powers regarding (.40); telephone conference with Jay Shiland regarding valuation issue (.20); Three - telephone conference regarding and review work charts relating to same (.30); review correspondence from Mary Rose	1.20	\$378.00

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		regarding Pacifica pay-off (.10); review additional correspondence from Mary Rose regarding Pacifica and draft correspondence regarding same (.20).		
07/23/2013	GEC	ONE: Conference call with Stuart Rosow regarding	1.40	\$441.00
		; Conference regarding same; Draft e-mail to Ed Cooper regarding		
07/23/2013	J-E	ONE -- Conferences with Receiver and call with Mr. Powers re (.6).	0.60	\$189.00
07/24/2013	DJP	ONE - Attention to	1.00	\$315.00
07/24/2013	DJP	ONE - Review	0.70	\$220.50
07/24/2013	DSN	Three - Review correspondence from Peter Baronoff regarding management, business opportunity for Promise and Success (.10).	0.10	\$31.50
07/25/2013	DJP	ONE - Attention to Telephone conference with Promise counsel re: same.	0.70	\$220.50
07/25/2013	DJP	ONE - Attention to Review	2.20	\$693.00
07/25/2013	DSN	Three - Telephone conference with Peter Baronoff regarding IRS issue (.20); telephone conference with potential tax attorney (.30).	0.50	\$157.50
07/25/2013	GEC	ONE: Review and respond to e-mail regarding	0.50	\$157.50
		; Conference regarding same		
07/26/2013	DJP	ONE - Attention to	1.50	\$472.50
07/26/2013	DJP	ONE - Attention to Review	2.50	\$787.50
07/26/2013	DJP	ONE - Prepare for and attend weekly telephone conference re:	1.40	\$441.00
07/26/2013	DSN	One - Telephone conference with David Powers regarding (.20); attend closing telephone conference call (.70); telephone conference with Peter Baronoff regarding closing related issues (.30); review correspondence from	1.70	\$535.50

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		Jim Hopwood regarding lien releases (.20); telephone conference with Scott Bouchner regarding (.30).		
07/26/2013	NSG	ONE -- Attention to	0.80	\$252.00
07/27/2013	DSN	One - Telephone conference with Peter Baronoff relating to Cain letter (.20); telephone conference with Peter Baronoff regarding closing related issues (.30); draft correspondence to Receiver's counsel and tax advisors relating to (.20).	0.70	\$220.50
07/29/2013	DJP	ONE - Attention to	0.50	\$157.50
07/29/2013	DJP	ONE - Various telephone conferences and emails re:	1.00	\$315.00
07/29/2013	GEC	ONE: Telephone conference with Ed Cooper regarding ; Draft e-mail to Dan Newman and	3.50	\$1,102.50
07/29/2013	J-E	ONE -- Reviewed l and individual and conference calls with Receiver and transactional counsel re same and	1.00	\$315.00
07/30/2013	DJP	ONE - Complete ; Prepare cover letter re: same.	1.80	\$567.00
07/30/2013	DJP	ONE - Review revised documents.	2.00	\$630.00
07/30/2013	DJP	ONE - Attention to ; Various telephone conferences and emails re: same.	1.00	\$315.00
07/30/2013	DSN	Three - Review correspondence from Peter Baronoff (.20).	0.20	\$63.00
07/30/2013	GEC	ONE: Conference call regarding	0.30	\$94.50
07/30/2013	NSG	ONE -- Attention to	0.70	\$220.50
07/31/2013	DJP	ONE - Review revised	0.80	\$252.00
07/31/2013	DJP	ONE - Attention to	0.80	\$252.00
07/31/2013	DJP	ONE - Attention to	1.00	\$315.00
07/31/2013	DSN	One - Draft correspondence from Jim Hopwood and review response to same (.20).	0.20	\$63.00
07/31/2013	GEC	ONE: Draft	1.90	\$598.50
08/01/2013	DJP	ONE - Attention to	1.80	\$567.00

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08/01/2013	DJP	ONE - Attention to	0.40	\$126.00
08/01/2013	DJP	ONE - Attention to	1.00	\$315.00
08/01/2013	DJP	ONE - Prepare for and attend call re:	1.50	\$472.50
08/01/2013	DJP	ONE - Attention to	0.50	\$157.50
08/01/2013	DSN	One - Telephone conference regarding (.70).	0.70	\$220.50
08/01/2013	GEC	ONE: Telephone conference with group including Stuart Rosow regarding ; Conferences regarding same	2.50	\$787.50
08/01/2013	M-T	ONE - Attention to	0.50	\$125.00
08/02/2013	DJP	ONE - Telephone conference with Joe Choi re: Performance Security and extension.	0.30	\$94.50
08/02/2013	DJP	ONE - Attention to	0.30	\$94.50
08/02/2013	DJP	ONE - Review	1.00	\$315.00
08/02/2013	DJP	ONE - Prepare for and attend weekly status call re: settlement issues.	1.20	\$378.00
08/02/2013	DJP	ONE - Attention to	1.50	\$472.50
08/02/2013	DSN	One - Telephone conference with David Powers regarding (.50); attend conference call (.80); office conference with counsel (.30); telephone conference with Peter Baronoff (.30).	1.90	\$598.50
08/02/2013	GEC	ONE: Draft and draft e-mail regarding subjects to discuss in call with Stuart Rosow	2.80	\$882.00
08/03/2013	DSN	One - Telephone conference with Keith Reuben regarding various issues (.40).	0.40	\$126.00
08/05/2013	DJP	ONE - Attention to	0.40	\$126.00
08/05/2013	DJP	ONE - Review draft and prepare	2.00	\$630.00
08/05/2013	DSN	One - Telephone conference with David Powers regarding (.30); telephone conference with Keith Reuben (.40); Three - review correspondence from Mary Rose regarding Pacifica pay-off and draft correspondence relating to same (.30).	1.00	\$315.00
08/06/2013	DJP	ONE - Conference with Receiver and Promise personnel re: Promise debt issues.	2.70	\$850.50
08/06/2013	DJP	ONE - Telephone conference with Receiver and	0.80	\$252.00

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		others re: Promise debt issues.		
08/06/2013	DJP	ONE - Review and revise Prepare	1.50	\$472.50
08/06/2013	DJP	ONE - Attention to	1.70	\$535.50
08/06/2013	DJP	ONE - Attention to	0.40	\$126.00
08/06/2013	DSN	One - Meet with Jim Hopwood, Peter Baronoff, Scott Bouchner, David Powers and by telephone Jill Frew, Vince Paparo and Ed Cooper regarding settlement related issues .	2.50	\$787.50
08/06/2013	NSG	ONE -- Attention to	0.40	\$126.00
08/07/2013	DJP	ONE - Attention to	0.50	\$157.50
08/07/2013	DJP	ONE - Attention to Telephone conference with Scott Bouchner and Ed Cooper re: same.	1.00	\$315.00
08/07/2013	DJP	ONE - Review and revise	1.30	\$409.50
08/07/2013	DJP	ONE - Review	0.50	\$157.50
08/07/2013	DSN	One - Telephone conference with David Powers regarding (.20); review and conference regarding same (.20); telephone conference with Keith Reuben regarding various closing related issues (.30); telephone conference with Peter Baronoff regarding closing related issues (.20); review various correspondence relating to (.30); Three - review correspondence from Mary Rose (.20); review correspondence from Peter Baronoff regarding CONS' revised schedules and draft correspondence relating to same (.30).	1.70	\$535.50
08/08/2013	DJP	ONE - Telephone conference with tax group re: ; Telephone conference with Receiver re: same.	1.50	\$472.50
08/08/2013	DJP	ONE - Attention to	1.00	\$315.00
08/08/2013	DJP	ONE - Prepare	1.00	\$315.00
08/08/2013	DJP	ONE - Review	1.00	\$315.00
08/08/2013	DJP	ONE - Prepare	2.00	\$630.00
08/08/2013	DJP	ONE - Attention to	0.40	\$126.00

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08/08/2013	DSN	One - Telephone conference with David Powers regarding (,.20); review correspondence from David Powers and others relating to (,.40); Three - review correspondence from David Powers relating to (,.30); review correspondence from David Powers regarding as well as, correspondence from others relating to same (1.00); review correspondence from Peter Baronoff relating to business related issues and respond to same (,.30); draft correspondence to Scott Bouchner regarding and review correspondence from same (,.10).	2.30	\$724.50
08/08/2013	GEC	ONE: Group call about ; Draft e-mail regarding	3.20	\$1,008.00
08/09/2013	DJP	ONE - Prepare for and attend telephone conference with working group re:	1.00	\$315.00
08/09/2013	DJP	ONE - Attention to ; Telephone conference with Receiver and Promise's counsel re: same.	1.20	\$378.00
08/09/2013	DSN	One - Attend closing call (,.70); telephone conference with Vince Paparo, Scott Bouchner and David Powers regarding closing related issues (,.50); telephone conference with David Powers regarding (,.20); review and draft correspondence relating to same (,.30); review and analyze (,.70).	2.40	\$756.00
08/09/2013	GEC	ONE: Draft memorandum ; Telephone conference with Ed Cooper regarding same	3.80	\$1,197.00
08/12/2013	DJP	ONE - Review	0.40	\$126.00
08/12/2013	DJP	ONE - Revise	1.30	\$409.50
08/12/2013	DJP	ONE - Telephone conference with Receiver and J. Etra re:	0.80	\$252.00
08/12/2013	DSN	One - Office conferences with counsel regarding (,.40); review and draft emails commenting on same and review responses thereto (,.40); telephone conference with Peter Baronoff regarding various issues (,.20).	1.00	\$315.00
08/12/2013	J-E	ONE: Conferences with Receiver, including with	1.00	\$315.00

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Date	Initials	Description	Hours	Amount
08/13/2013	DJP	corporate counsel, on ONE - Telephone conference with Promise's counsel re: UCC matters.	0.20	\$63.00
08/13/2013	DJP	ONE - Attention to	0.50	\$157.50
08/13/2013	DJP	ONE - Attention to	1.00	\$315.00
08/13/2013	DJP	ONE - Review and prepare comments thereto.	2.50	\$787.50
08/13/2013	DJP	ONE - Revise	0.60	\$189.00
08/13/2013	DJP	ONE - Attention to Extended telephone conference with Gene Crick and Ed Cooper re: same.	2.00	\$630.00
08/13/2013	DSN	One - Review and revise the and draft correspondence relating to same (.70); review various documents relating to (.50); review and draft emails relating to (.30); review various emails from investors and draft correspondence relating to same (.30).	1.80	\$567.00
08/13/2013	GEC	ONE: Telephone conference with David Powers and Ed Cooper regarding	1.50	\$472.50
08/14/2013	C-C	ONE: Review Review	0.80	\$200.00
08/14/2013	DJP	ONE - Attention to	1.50	\$472.50
08/14/2013	DJP	ONE - Extended telephone conference with Receiver and Jonathan Etra re:	1.20	\$378.00
08/14/2013	DSN	One - Prepare for and attend meeting with proposed director (1.30); telephone conference with David Powers and Jonathan Etra regarding (.50); review correspondence from David Powers relating to and draft correspondence relating to same (.30); telephone conference with Jill Frew regarding lender related issues (.10); office conference with counsel relating to (.30).	2.50	\$787.50
08/14/2013	J-E	ONE: Meeting with Mr. Kennedy and Mr. Murphy, and conferences with Receiver before and after.	1.50	\$472.50
08/15/2013	DJP	ONE - Attention to ; Various telephone	1.50	\$472.50

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		conferences and emails re: same.		
08/16/2013	DJP	ONE - Revise and provide comments to company counsel.	0.80	\$252.00
08/16/2013	DJP	ONE - Telephone conference with Gene Crick and Ed Cooper re:	1.00	\$315.00
08/16/2013	DJP	ONE - Prepare for and attend weekly settlement closing status call.	1.50	\$472.50
08/16/2013	DSN	One - Review (0.20); draft correspondence relating to same (0.10); review correspondence relating to same (0.10); telephone conference with Peter Baronoff regarding closing related issues (0.20); review correspondence from David Armstrong regarding affidavit and draft correspondence regarding same (0.20); review correspondence from Peter Baronoff relating to timeline and draft correspondence relating to same (0.30); telephone conference with Jill Frew and lenders from Midcap (0.50); closing conference call (0.80); review correspondence relating to (0.30); Three - review (0.40).	3.10	\$976.50
08/16/2013	GEC	ONE: Draft e-mail regarding ; Telephone conference with Ed Cooper and David Powers regarding same; Draft excel spreadsheet regarding same	4.50	\$1,417.50
08/16/2013	J-E	ONE -- Attend closing conference call and internal follow up re same (1.0); work on (0.4).	1.40	\$441.00
08/19/2013	DJP	ONE - Attention to ; Review revised	1.80	\$567.00
08/19/2013	DJP	ONE - Attention to ; Review draft	1.00	\$315.00
08/19/2013	DJP	ONE - Various telephone conferences and emails with Receiver re: ; Cursory review of	1.00	\$315.00
08/19/2013	DSN	Three - Review correspondence from Peter Baronoff regarding affidavit and draft correspondence to David Powers regarding same (0.30); One - review correspondence from Peter Baronoff regarding time-line and draft correspondence relating to same (0.30); review correspondence from and draft correspondence to Jill Frew (0.10); review correspondence from David Armstrong regarding CONS (0.30); draft	2.10	\$661.50



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		correspondence to David Armstrong regarding same (.20); review follow up correspondence (.10); review correspondence from Scott Bouchner regarding (.20); draft correspondence to David Powers regarding (.10); review correspondence from Jill Frew regarding amendment to Settlement Agreement and draft correspondence to David Powers regarding same (.30); review follow-up correspondence regarding (.20).		
08/19/2013	GEC	ONE: Review and revise	1.40	\$441.00
08/19/2013	J-E	ONE - Conferences with Receiver and Mr. Powers re and review of e-mail correspondence with Mr. Baronoff re foregoing.	1.00	\$315.00
08/19/2013	NSG	ONE - Review issues re:	0.50	\$157.50
08/20/2013	DJP	ONE - Attention to Review revised	1.00	\$315.00
08/20/2013	DJP	ONE - Review draft Various telephone conferences and emails re: same; Explore	4.00	\$1,260.00
08/20/2013	DJP	ONE - Revise	0.70	\$220.50
08/20/2013	DSN	One -Telephone conference with individuals from HFG and Jill Frew (.50); Three - review correspondence from and draft correspondence to David Armstrong regarding CONS (.30); One - telephone conference with David Powers relating to (.30); draft correspondence to Peter Baronoff regarding same (.10); telephone conference with Peter Baronoff, Jeff Greenberg and David Powers relating to SFP loan (.40); draft correspondence to Keith Reuben regarding SFP loan and review correspondence relating to same (.20); telephone conference with Keith Reuben and David Powers regarding SFP loan (.30).	2.10	\$661.50
08/21/2013	DJP	ONE - Review and revise	0.70	\$220.50
08/21/2013	DJP	ONE - Attention to Extended telephone conference with Receiver, Gene Crick and tax accountant re: same.	2.00	\$630.00
08/21/2013	DJP	ONE - Attention to	1.00	\$315.00
08/21/2013	DSN	One - Review correspondence and attend telephone conference regarding	2.40	\$756.00

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		(1.00); review and proposed revisions thereto and conference and emails with the professionals relating to same (.70); draft correspondence to Peter Baronoff regarding timeline (.20); draft correspondence to Jim Hopwood regarding Marcum (.20); review correspondence from Ed Cooper (.10); draft correspondence to David Powers regarding (.20).		
08/22/2013	DJP	ONE - Attention to	0.50	\$157.50
08/22/2013	DJP	ONE - Attention to ; Various telephone conferences and emails re: same.	1.80	\$567.00
08/22/2013	DJP	ONE - Review Various telephone conferences and emails re: same.	0.70	\$220.50
08/22/2013	DSN	One - Review (.50); review g schedule circulated by Jill Frew (.30).	0.80	\$252.00
08/22/2013	J-E	ONE -- Conferred with Receiver and Mr. Powers on (.3). Call with Ms. Gold on closing issues (.3).	0.60	\$189.00
08/23/2013	DJP	ONE - Attention to	0.50	\$157.50
08/23/2013	DJP	ONE - Review revised ; Prepare for and attend weekly status call; Attention to issues re: same.	2.00	\$630.00
08/23/2013	DSN	One - Attend closing conference call and discuss various issues regarding closing (1.00); telephone conference with David Powers (.20); review correspondence relating to closing (.10); Three - review correspondence from Mary Rose regarding Pacifica (.30); One - review (.20).	1.80	\$567.00
08/23/2013	J-E	ONE -- Reviewed and internal conferences re same. (.3). Internal conferences re (.3).	0.60	\$189.00
08/26/2013	DJP	ONE - Attention to	0.40	\$126.00
08/26/2013	DSN	One - Telephone conference with Peter Baronoff re: closing related issues (.30); Three - review correspondence from Peter Baronoff re: CONS (.10); One - telephone conference with David Armstrong re: closing related issues and management agreement (.20); review correspondence from David Armstrong (.20).	0.80	\$252.00

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08/27/2013	DJP	ONE - Attention to Review ; Various telephone conferences and emails re: same.	1.50	\$472.50
08/27/2013	DJP	ONE - Attention to	0.30	\$94.50
08/27/2013	DJP	ONE - Review and revise ; Attention to	0.60	\$189.00
08/27/2013	DJP	ONE - Attention to	0.40	\$126.00
08/27/2013	DJP	ONE - Attention to	0.40	\$126.00
08/27/2013	DJP	ONE - Attention to	0.50	\$157.50
08/27/2013	DSN	One - Review (.30); draft correspondence to David Powers regarding same (.10).	0.40	\$126.00
08/27/2013	DSN	One - Review additional correspondence from Scott Bouchner relating to and draft correspondence relating to same (.30).	0.30	\$94.50
08/27/2013	GEC	ONE: Draft memorandum	4.40	\$1,386.00
08/27/2013	P-A	FOUR: Review (.3).	0.30	\$45.00
08/28/2013	DJP	ONE - Attention to Prepare	3.50	\$1,102.50
08/28/2013	DJP	ONE - Attention to	1.00	\$315.00
08/28/2013	DJP	ONE - Attention to Various telephone conferences and emails re: same.	1.80	\$567.00
08/28/2013	DSN	One - Review and analyze (.30); draft correspondence to Scott Bouchner regarding same (.20); telephone conference with David Powers regarding (.30); review correspondence from Jim Hopwood regarding sources and uses (.60); review (.50); review correspondence from and draft correspondence to Adam Lang (.20).	2.10	\$661.50
08/28/2013	GEC	ONE: Draft	4.20	\$1,323.00

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08/29/2013	DJP	ONE - Attention to	0.40	\$126.00
08/29/2013	DJP	ONE - Various telephone conferences and emails re: same.	0.60	\$189.00
08/29/2013	DSN	Three - Review correspondence relating to	2.80	\$882.00
		and draft correspondence relating to same (1.10); telephone conference with Peter Baronoff regarding business related issues and board communication (.30); draft correspondence to F.P. designee board members and draft emails relating to same and review responses (.50); review		
		(.50); draft correspondence to Board (.10); One - Telephone conference with Vince Paparo regarding settlement (.30).		
08/29/2013	GEC	ONE: Draft	6.60	\$2,079.00
08/29/2013	J-E	ONE -- Call with Receiver on various matters (.3); Reviewed and revised (.3); follow up on request from board member, including call with board member's agent (.5).	1.10	\$346.50
08/29/2013	P-A	ONE: Meeting to	1.10	\$165.00
		(.3); Review		
		(.5); Prepare correspondence to Jonathan Etra (.3).		
08/29/2013	P-A	ONE: Written communications with Adam Lange (.3); Telephone conference with Scott Bouchner (.2); Commence	2.70	\$405.00
		(2.1); Meet with Dan Newman regarding same (.1).		
08/30/2013	DJP	ONE - Review and revise ; Various telephone conferences and emails re: same.	2.00	\$630.00
08/30/2013	DJP	ONE - Review Attention to execution thereof.	1.50	\$472.50
08/30/2013	DSN	Three - Review correspondence from and draft correspondence to James Brown (.10); draft correspondence to Peter Baronoff regarding board meeting (.10); telephone conference with David Powers regarding	0.50	\$157.50

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		(.30).		
08/30/2013	GEC	ONE: Telephone conferences with Ed Cooper regarding draft and revise same	8.00	\$2,520.00
08/30/2013	J-E	ONE: Worked on including review of Worked on (.3).	0.60	\$189.00
08/30/2013	P-A	FOUR: Examine Receiver (1.4); Obtain (4); Prepare memo to Receiver (.8).	2.60	\$390.00
08/30/2013	PAS	ONE: Review memorandum	1.50	\$472.50
08/31/2013	GEC	ONE: Telephone conferences with Ed Cooper; Revise and finalize	5.80	\$1,827.00
08/31/2013	NSG	ONE - Begin review of	1.00	\$315.00
09/03/2013	DJP	ONE - Telephone conference with Promise and their counsel re: settlement tax issues.	0.50	\$157.50
09/03/2013	DJP	ONE - Review	1.80	\$567.00
09/03/2013	DJP	ONE - Review revised ; Internal telephone conference and emails re: same.	3.00	\$945.00
09/03/2013	DSN	One - Telephone conference with Scott Bouchner regarding (40); telephone conference with Scott Bouchner, Ed Cooper, Gene Crick and David Powers relating to (1.50); attend tax conference call (.50).	2.30	\$724.50
09/03/2013	GEC	ONE: Revise research regarding ; Telephone conference regarding same	3.50	\$1,102.50
09/03/2013	J-E	ONE - Internal call re and follow up re same (.5). Conference call with Proskauer re tax analysis and related closing issues and follow up re same (.7).	1.20	\$378.00
09/04/2013	DJP	ONE - Attention to	1.50	\$472.50
09/04/2013	DJP	ONE - Attention to	1.50	\$472.50

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09/04/2013	DJP	ONE - Attention to	1.50	\$472.50
09/04/2013	DJP	ONE - Review Telephone conference with Proskauer and Lender's counsel re: same.	1.50	\$472.50
09/04/2013	DSN	One - Telephone conference with Don Pollard, of CVP (.30); telephone conference relating to (.30); review correspondence relating to (.20); review various documents relating to and conferences relating to same (1.10).	1.90	\$598.50
09/04/2013	GEC	ONE: Review and respond to  ; Telephone conference with Ed Cooper regarding	1.50	\$472.50
09/04/2013	NSG	ONE--All hands call re: \	0.70	\$220.50
09/05/2013	DJP	ONE - Attention to	1.00	\$315.00
09/05/2013	DJP	ONE - Attention to Telephone conference with Receiver and Ed Cooper re: same.	2.00	\$630.00
09/05/2013	DJP	ONE - Attention to	1.50	\$472.50
09/05/2013	DSN	One - Telephone conference with David Powers and Ed Cooper regarding (.50); draft correspondence to Vince Paparo regarding telephone conference (.20).	0.70	\$220.50
09/05/2013	GEC	ONE: Telephone conference with Ed Cooper regarding ; Review file for same	1.50	\$472.50
09/06/2013	DJP	ONE - Attention to ; Revise	2.20	\$693.00
09/06/2013	DJP	ONE - Attention	0.80	\$252.00
09/06/2013	DJP	ONE - Attention	1.00	\$315.00
09/06/2013	DJP	ONE - All parties call re: settlement status.	1.40	\$441.00
09/06/2013	DJP	ONE - Telephone conference with Receiver and Vince Paparo re: debt structure; Attention to issues re: same.	1.30	\$409.50
09/06/2013	DSN	One - Telephone conference with David Powers and Vince Paparo relating to closing related issues (.40); telephone conference with Jill Frew and others relating to closing related issues (.80); telephone conferences with David Powers relating to (.30); review correspondence from Keith Reuben relating to	1.90	\$598.50

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		board director forms (.10); review correspondence regarding (.10); review correspondence from Peter Baronoff relating to Midcap documents (.20).		
09/06/2013	GEC	ONE: Telephone conference with group regarding	1.80	\$567.00
09/09/2013	DJP	ONE - Review and revise :	0.50	\$157.50
09/09/2013	DJP	ONE - Review	1.00	\$315.00
09/09/2013	DJP	ONE - Attention to ; Various telephone conferences and emails re: same.	2.50	\$787.50
09/09/2013	DSN	One - Telephone conference with Peter Baronoff regarding agenda for board meeting and other related issues (.30).	0.30	\$94.50
09/10/2013	DJP	ONE - Attention to	1.00	\$315.00
09/10/2013	DSN	One - Review correspondence from David Powers relating to and draft correspondence relating to same (.10); work on (3.50).	3.60	\$1,134.00
09/10/2013	GEC	ONE: Conference call with Ed Cooper regarding	0.20	\$63.00
09/10/2013	NSG	ONE--Attention to	1.20	\$378.00
09/11/2013	DJP	ONE - Review and revise	2.00	\$630.00
09/11/2013	DJP	ONE - Attention to	0.40	\$126.00
09/11/2013	DJP	ONE - Attention to	1.00	\$315.00
09/11/2013	DJP	ONE - Attention to	0.50	\$157.50
09/11/2013	DJP	ONE - Review and revise	3.00	\$945.00
09/11/2013	DJP	ONE - Attention to	1.00	\$315.00
09/11/2013	DSN	ONE: Telephone conference with David Powers relating to and review documents relating to same.	0.30	\$94.50
09/11/2013	DSN	One - Draft correspondence to Rob Fraiman regarding Cain Brothers (.10); review correspondence from Rob Fraiman (.10); telephone conference with Peter Baronoff relating to board meeting (.30).	0.50	\$157.50
09/11/2013	GEC	ONE: Conference regarding ; Draft e-mail to Stu Rosow	1.30	\$409.50

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09/11/2013	NSG	regarding ONE -- Continue review of	1.60	\$504.00
09/12/2013	DJP	ONE - Attention to	0.70	\$220.50
09/12/2013	DJP	ONE - Telephone conference with Jim Hopwood and Mark Fromberg re: Audit issues; Attention to same; Prepare	2.00	\$630.00
09/12/2013	DJP	ONE - Review and revise	2.50	\$787.50
09/12/2013	DJP	ONE - Attention to Review and comment upon ; Review and revise	3.00	\$945.00
09/12/2013	DSN	One - Review correspondence regarding and draft correspondence regarding (.30); review correspondence regarding and draft correspondence relating to same (.40); review correspondence relating to (.20); review correspondence relating to and conferences regarding the same (.50); review various correspondence relating to (.30); draft correspondence to and review correspondence from Robert Fraiman regarding Cain Agreement (.30).	2.00	\$630.00
09/12/2013	GEC	ONE: Conference call with Stu Rosow, Jim Hopwood and Jill Few regarding tax issues and objectives of Promise; Draft e-mail regarding call	1.30	\$409.50
09/12/2013	J-E	ONE -- Conference with Receiver on (.4). Review (.3).	0.70	\$220.50
09/12/2013	NSG	ONE--Review	1.20	\$378.00
09/13/2013	DJP	ONE - Revise	1.00	\$315.00
09/13/2013	DJP	ONE - Attention to	0.70	\$220.50
09/13/2013	DJP	ONE - Review and revise comments memo.	1.00	\$315.00
09/13/2013	DJP	ONE - Attention to ; Prepare letter re: same.	1.00	\$315.00
09/13/2013	DJP	ONE - Attention to	1.00	\$315.00
09/13/2013	DJP	ONE - Attention to	0.50	\$157.50



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09/13/2013	DJP	ONE - Prepare for and attend weekly status call.	0.90	\$283.50
09/13/2013	DSN	One - Prepare for and attend closing conference call (.80); telephone conference with David Powers and Gene Crick (.50); prepare for and attend tax conference call (.60); work on (1.00).	2.90	\$913.50
09/13/2013	GEC	ONE: Telephone conference call regarding	1.00	\$315.00
09/13/2013	NSG	ONE--Draft and circulate email to working group regarding	2.70	\$850.50
09/15/2013	GEC	ONE: Draft e-mails for call with Stuart Rosow; Research regarding ; Telephone conference with Stu Rosow regarding Draft e-mails regarding same and conference regarding same	1.50	\$472.50
09/15/2013	NSG	ONE--Review	1.80	\$567.00
09/16/2013	DJP	ONE - Attention to	2.00	\$630.00
09/16/2013	DJP	ONE - Attention to	1.00	\$315.00
09/16/2013	DJP	ONE - Attention to ; Telephone conference with Promise personnel, attorney and Cain Bros re: same.	3.00	\$945.00
09/16/2013	DJP	ONE - Attention to	1.00	\$315.00
09/16/2013	DJP	ONE - Attention to	1.80	\$567.00
09/16/2013	DSN	One - review calendar for administrative F.P. telephone conference (.50); review correspondence from Ian Stokoe and respond to same (.10); review email from Stuart Rosow regarding tax issues (.20); follow up with correspondence (.30); prepare for and attend telephone conference with Vince Paparo, Stuart Rosow, David Powers and Gene Crick regarding tax issues (.50); telephone conference with Peter Baronoff regarding tax issue (.20); draft and review correspondence with counsel (.50).	2.30	\$724.50
09/16/2013	GEC	ONE: Conference call and review and respond to e-mails regarding	1.80	\$567.00
09/16/2013	J-E	ONE - Conferred with Receiver on	0.50	\$157.50
09/16/2013	NSG	ONE--Review ; all hands call re: same.	2.10	\$661.50
09/17/2013	DJP	ONE - Attention to Revise	1.00	\$315.00

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09/17/2013	DJP	ONE - Attention to	1.20	\$378.00
09/17/2013	DJP	ONE - Attention to	0.50	\$157.50
09/17/2013	DJP	ONE - Attention to	0.50	\$157.50
09/17/2013	DJP	ONE - Attention to meeting.	0.80	\$252.00
09/17/2013	DSN	One - Telephone conference with Peter Baronoff relating to upcoming Board meeting and business related issues (.30); telephone conference with Vince Paparo regarding same (.20); review (1.90).	2.40	\$756.00
09/18/2013	DJP	ONE - Revise	1.00	\$315.00
09/18/2013	DJP	ONE - Attention to Telephone conference with CHOW working group re: same.	2.00	\$630.00
09/18/2013	DJP	ONE - Attention to ; Prepare and revise materials for same.	3.00	\$945.00
09/18/2013	DJP	ONE - Attention to Various lengthy telephone conferences and emails re: same.	3.00	\$945.00
09/18/2013	DSN	Three - Review various correspondence regarding and conference with counsel regarding same (1.10); review and draft correspondence regarding same (1.80); One - review materials regarding (.40).	3.30	\$1,039.50
09/18/2013	GEC	ONE: Telephone conference with David Powers and Ed Cooper regarding	1.10	\$346.50
09/19/2013	DJP	ONE - Attention to	0.80	\$252.00
09/19/2013	DJP	ONE - Prepare	0.70	\$220.50
09/19/2013	DJP	ONE - Attention to ; Review and revise ; Revise	8.00	\$2,520.00
09/19/2013	DSN	Three - Meet with counsel regarding ; (.60); review (.10); meet with Peter Baronoff regarding presentation (3.10).	3.80	\$1,197.00
09/19/2013	GEC	ONE: Draft response to Jill Frew' proposal; Review same	4.60	\$1,449.00

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09/19/2013	NSG	ONE--Begin mark up	2.60	\$819.00
09/20/2013	DJP	ONE - Attend FP Designee Board Nominee informational session.	8.00	\$2,520.00
09/20/2013	DSN	ONE: Prepare for and attend Informational Meeting of proposed Board of Directors.	8.20	\$2,583.00
09/20/2013	NSG	ONE--Telephone conference with J. Choi regarding MidCap loan.	0.40	\$126.00
09/21/2013	NSG	ONE--Continue review and markup of	1.80	\$567.00
09/22/2013	NSG	ONE--Continue review and markup of ; circulate markup	5.30	\$1,669.50
09/23/2013	DJP	ONE - Attention to ; Attention to	2.00	\$630.00
09/23/2013	DJP	ONE - Attention to	0.80	\$252.00
09/23/2013	DJP	ONE - Attention to	1.00	\$315.00
09/23/2013	DJP	ONE - Attention to	1.00	\$315.00
09/23/2013	DJP	ONE - Review	0.60	\$189.00
09/23/2013	DJP	ONE - Review revised	0.30	\$94.50
09/23/2013	DJP	ONE - Attention to	0.80	\$252.00
09/23/2013	DSN	One - Review Employment Agreement with Peter Baronoff (.20); draft correspondence to counsel regarding (.10); telephone conference with Peter Baronoff regarding business related issues (.20); review correspondence from Jay Shiland regarding proposed Board (.30); draft correspondence to Board regarding Jay Shiland agreement and telephone conference (.20); review correspondence from Jay Shiland regarding investor (.10); review correspondence from Jay Shiland relating to counsel (.10); review correspondence from Keith Reuben (.10); review (.50 - N/C).	1.30	\$409.50
09/23/2013	J-E	ONE -- Conferences with Receiver on latest development regarding	0.80	\$252.00
09/24/2013	DJP	ONE - Attention to	0.50	\$157.50
09/24/2013	DJP	ONE - Attention to	1.00	\$315.00
09/24/2013	DJP	ONE - Attention to	1.00	\$315.00

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09/24/2013	DJP	ONE - Attention to	2.00	\$630.00
09/24/2013	DJP	ONE - Attention to Telephone conference with Joe Choi re: same.	1.00	\$315.00
09/24/2013	DJP	ONE - Attention to	1.00	\$315.00
09/24/2013	DSN	One - Review correspondence relating to (.30).	0.30	\$94.50
09/24/2013	GEC	ONE: Telephone conference with David Powers; Draft e-mail to Stu Rosow regarding Tax Agreement	1.50	\$472.50
09/25/2013	DJP	ONE - Attention to Prepare	1.00	\$315.00
09/25/2013	DJP	ONE - Attention to	0.80	\$252.00
09/25/2013	DJP	ONE - Attention to	0.50	\$157.50
09/25/2013	DJP	ONE - Review revised Pre-closing CHOW checklist; Participate in weekly CHOW call.	1.00	\$315.00
09/25/2013	DJP	ONE - Attention to	0.50	\$157.50
09/25/2013	DSN	One - Review various correspondence relating to  (2.00); review documents relating to and review of correspondence and information relating to same (1.50); draft emails relating to (.30); review emails relating to (.20); review correspondence from Ian Stokoe regarding tax related issue and respond to same (.10); telephone conference with Scott Bouchner regarding (.20); work on email to Board regarding various issues (.40); telephone conference with Peter Baronoff regarding business related issues (.20); telephone conference with Keith Reuben regarding business related issues (.30); draft email to Peter Baronoff and Jim Hopwood regarding documents needed (.30).	5.50	\$1,732.50
09/26/2013	DJP	ONE - Attention to	0.50	\$157.50
09/26/2013	DJP	ONE - Prepare	1.00	\$315.00
09/26/2013	DJP	ONE - Attention to	0.50	\$157.50
09/26/2013	DJP	ONE - Attention to	8.00	\$2,520.00

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Date	Initials	Description	Hours	Amount
		Revise		
09/26/2013	DSN	One - Telephone conference with Peter Baronoff and Jim Hopwood relating to business related issues (2.00); telephone conference with Jim Hopwood and insurance agents regarding per curium of D&O insurance (.50); review various correspondence from Peter Baronoff in preparation for conference call with Peter Baronoff and Jim Hopwood (.50); Three - draft correspondence to Board of Directors and review various materials in connection with drafting correspondence to Board (1.30); One - review various documents relating to closing (1.00).	5.30	\$1,669.50
09/26/2013	GEC	ONE: Review and draft e-mail commenting to same	0.60	\$189.00
09/26/2013	NSG	ONE - Review	0.50	\$157.50
09/26/2013	NSG	ONE - Review	0.80	\$252.00
09/27/2013	DJP	ONE - Attention to Revise ;	5.00	\$1,575.00
09/27/2013	DJP	ONE - Prepare for and attend closing status call.	1.40	\$441.00
09/27/2013	DJP	ONE - Prepare for and attend call with FP Designee Board nominees.	1.40	\$441.00
09/27/2013	DSN	One - Telephone conference with Jim Hopwood, Peter Baronoff and Keith Reuben relating to request for additional funding by Promise (.70); attend closing call (.80); prepare for and direct Board of Directors conference call (1.30); telephone conference with Steve Fraidin and draft correspondence relating to potential retention of board counsel (.50); review (.50).	3.80	\$1,197.00
09/27/2013	P-A	ONE: Examine (.2).	0.20	\$30.00
09/30/2013	DJP	ONE - Revise	0.80	\$252.00
09/30/2013	DJP	ONE - Attention to Revise ;	2.50	\$787.50
09/30/2013	DJP	ONE - Attention to ; Various telephone conferences and emails re: same.	2.30	\$724.50
09/30/2013	DSN	Three - Review revised (.50); review correspondence from Peter Baronoff relating to management agreements (.20); review correspondence from Peter Baronoff relating to business related issues (.20); One - review correspondence from Steve Fraidin and draft correspondence to Board members and Steve Fraidin regarding conference call (.30).	1.20	\$378.00

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09/30/2013	GEC	ONE: Conference with Ed Cooper regarding ; Review	1.70	\$535.50
09/30/2013	NSG	ONE--Attention to	0.50	\$157.50
10/01/2013	DJP	ONE - Attention to	0.50	\$157.50
10/01/2013	DJP	ONE - Attention to Telephone conference with Receiver and Vince Paparo; Review and revise Closing Checklist.	2.70	\$850.50
10/01/2013	DJP	ONE - Prepare for and attend settlement closing status conference call.	0.80	\$252.00
10/01/2013	DSN	One - Attend closing conference call (1.00); telephone conference with Vince Paparo and David Powers relating to closing relates issues (.30); telephone conference with Board regarding interview for counsel (.80); draft correspondence to Board members regarding conference call with counsel (.30).	2.40	\$756.00
10/01/2013	NSG	ONE--Attention to	0.60	\$189.00
10/02/2013	DJP	ONE - Attention to ; Review and revise ; Prepare	1.80	\$567.00
10/02/2013	DJP	ONE: Attention to Prepare	2.30	\$724.50
10/02/2013	DJP	ONE: Attention to	0.80	\$252.00
10/02/2013	DJP	ONE: Attention to	1.20	\$378.00
10/02/2013	DSN	One - Review and analyze correspondence from Jim Hopwood and Peter Baronoff regarding request for Pacifica funds (.50); telephone conference with counsel regarding (.30); review correspondence from counsel regarding (.20); telephone conference with Peter Baronoff regarding request and Employment Agreement (.40); telephone conference regarding (.30); telephone conference with Vince Paparo regarding same (.20); review emails regarding and draft emails relating to same (.20).	2.10	\$661.50
10/02/2013	GEC	ONE: Telephone conference with Ed Cooper regarding	0.50	\$157.50
10/03/2013	DJP	ONE - Review	0.80	\$252.00
10/03/2013	DJP	ONE - Attention to Telephone conference re:	1.40	\$441.00

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10/03/2013	DJP	ONE - Attention to ; Begin preparation of	1.60	\$504.00
10/03/2013	DJP	ONE - Attention to ; Review revised	1.80	\$567.00
10/03/2013	DJP	ONE - Attention to ; Telephone conference with Company, Receiver and advisors re: ; Prepare	2.70	\$850.50
10/03/2013	DSN	One - Telephone conference with Keith Reuben regarding reserve account request and other closing related issues (.70); telephone conference with Jay Shiland, Keith Reuben, Jim Hopwood, David Powers and Peter Baronoff regarding Pacifica Reserve Account Agreement and company request for funding (1.10); various conferences with counsel relating to (.20); Three - review correspondence from Jay Shiland relating to MTS retainer and draft correspondence relating to same (.50); review correspondence from Steve Fraidin regarding engagement letter and analyze same (.40); draft correspondence to Board members regarding potential meeting and review responses regarding same (.10); telephone conference with Peter Baronoff regarding various business and closing related issues (.30).	3.30	\$1,039.50
10/03/2013	GEC	ONE: Review	5.20	\$1,638.00
10/03/2013	J-E	ONE -- Work on	0.30	\$94.50
10/04/2013	DJP	ONE - Attention to	1.10	\$346.50
10/04/2013	DJP	ONE - Prepare for and attend settlement closing status conference call.	0.90	\$283.50
10/04/2013	DJP	ONE - Attention to	1.20	\$378.00
10/04/2013	DJP	ONE - Attention to	0.40	\$126.00
10/04/2013	DJP	ONE - Attention to	4.20	\$1,323.00
10/04/2013	DJP	ONE - Telephone conferences re:	0.80	\$252.00
10/04/2013	DSN	One - Attend various telephone conferences relating to (1.50); draft correspondence relating to (.20).	1.70	\$535.50
10/04/2013	GEC	ONE: Prepare for conference call with Stu Rosow, Ed Cooper and Abe Gutwein regarding excel spreadsheet used to determine risk of asset	7.80	\$2,457.00

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		basis reduction at Promise and intercompany debts among affiliates from SCHI and Promise; Telephone conference with Ed Cooper		
10/04/2013	NSG	ONE -- Attention to	2.80	\$882.00
10/05/2013	DJP	ONE - Attention to	0.70	\$220.50
10/05/2013	DJP	ONE - Attention to	2.50	\$787.50
10/05/2013	DSN	ONE: Draft correspondence relating to (.20).	0.20	\$63.00
10/05/2013	NSG	ONE -- Correspondence to lender's counsel regarding landlords' lien waivers and access agreements.	0.30	\$94.50
10/07/2013	DJP	ONE - Attention to	0.50	\$157.50
10/07/2013	DJP	ONE - Attention to Telephone conference with Joe Choi to address same.	2.50	\$787.50
10/07/2013	DJP	ONE - Attention to	3.10	\$976.50
10/07/2013	DJP	ONE - Attention to ; Review	2.70	\$850.50
10/07/2013	DSN	Three - Prepare for and attend telephone conference with Peter Baronoff, Jim Hopwood, Keith Reuben, Jay Shiland, Keith Kennedy, Ian Stokoe, Ed Woodbury, and James Brown regarding company request for funds from reserve account (1.00); telephone conference with Peter Baronoff regarding business related issues (.20); review correspondence from Keith Reuben (.10).	1.30	\$409.50
10/07/2013	GEC	ONE: Telephone conference with Abe Gutwein regarding open issues for excel spreadsheets and tax planning for additional steps and other tax matters; Draft e-mail to Ed Cooper regarding meeting	5.40	\$1,701.00
10/07/2013	NSG	ONE -- Attention to and follow up regarding	2.20	\$693.00
10/08/2013	DJP	ONE - Attention to	0.90	\$283.50
10/08/2013	DJP	ONE - Attention to	0.80	\$252.00
10/08/2013	DJP	ONE - Attention to Prepare ; Attend closing status call.	3.30	\$1,039.50



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10/08/2013	DJP	ONE - Attention to ; Various telephone conferences and emails re: same.	1.00	\$315.00
10/08/2013	DSN	One - Attend portion of Founding Partners conference call and prepare for same (.40).	0.40	\$126.00
10/08/2013	JJW	ONE: Review	2.00	\$630.00
10/08/2013	NSG	ONE--Continue markup of	1.70	\$535.50
10/09/2013	DJP	ONE - Attention to	0.90	\$283.50
10/09/2013	DJP	ONE - Attention to	0.80	\$252.00
10/09/2013	DJP	ONE - Attention to	0.90	\$283.50
10/09/2013	DJP	ONE - Attention to	2.20	\$693.00
10/09/2013	DJP	ONE - Attention to	1.70	\$535.50
10/09/2013	DSN	One - Conferences relating to (.50 - N/C); conferences relating to (.20); draft correspondence to Peter Baronoff relating to Kirkland & Ellis (.10); work on (2.50); One - draft correspondence to future Board members (.10).	2.90	\$913.50
10/09/2013	GEC	ONE: Conference call with Stu Rosow and Abe Gutwein regarding tax issues; Draft e-mail regarding status; Review	2.80	\$882.00
10/09/2013	N-C	ONE: Meet with , review and search for	1.60	\$240.00
10/09/2013	NSG	ONE--Continue preparation of combined markup of	2.50	\$787.50
10/09/2013	NSG	ONE--Call with J. Choi.	0.60	\$189.00
10/09/2013	P-A	ONE: Written communications with David Powers regarding (.3).	0.30	\$45.00
10/10/2013	DJP	ONE - Attention to	0.40	\$126.00
10/10/2013	DJP	ONE - Attention to	2.60	\$819.00
10/10/2013	DJP	ONE - Attention to	0.80	\$252.00
10/10/2013	DJP	ONE - Attention to	0.40	\$126.00
10/10/2013	DJP	ONE - Attention to	1.60	\$504.00
10/10/2013	DJP	ONE - Review	0.40	\$126.00
10/10/2013	DSN	One - Work on (.20); review correspondence from Peter	0.90	\$283.50

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		Baronoff regarding Cain Brothers and conferences with Peter Baronoff relating to same (.50); draft correspondence to and review correspondence from Jill Frew relating to meeting on Cain Brothers issues (.20).		
10/10/2013	GEC	ONE: Draft e-mails regarding same ; Draft	4.60	\$1,449.00
10/10/2013	NSG	ONE -- Review and revise and correspondence to group regarding	5.80	\$1,827.00
10/10/2013	P-A	ONE: Assist with (5.6).	5.60	\$840.00
10/11/2013	DJP	ONE - Attention to	0.30	\$94.50
10/11/2013	DJP	ONE - Attention to ; Telephone conference re:	1.40	\$441.00
10/11/2013	DJP	ONE - Review and revise draft	2.50	\$787.50
10/11/2013	DJP	ONE - Attention to ; Telephone conference re:	1.90	\$598.50
10/11/2013	GEC	ONE: Review and revise ; Draft e-mail regarding same	0.80	\$252.00
10/11/2013	N-C	ONE: Order , review and organize spreadsheet	1.70	\$255.00
10/11/2013	NSG	ONE: Call re:	1.60	\$504.00
10/14/2013	DJP	ONE - Review	0.90	\$283.50
10/14/2013	DJP	ONE - Attention to	0.60	\$189.00
10/14/2013	GEC	ONE: Review and revise ; Review and respond to e-mail regarding ; Draft e-mail to send draft to Stu Rosow	1.20	\$378.00
10/14/2013	JJW	ONE: Review and address matters.	2.00	\$630.00
10/15/2013	C-C	ONE: Meeting with client, Mr. Etra, and Mr. Powers to discuss ; E-mail to accountants re:	0.60	\$150.00
10/15/2013	DJP	ONE - Attention to	0.90	\$283.50
10/15/2013	DJP	ONE - Attention to Attention to	0.90	\$283.50
10/15/2013	DJP	ONE - Revise	0.30	\$94.50

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10/15/2013	DJP	ONE - Prepare for and attend settlement closing status call.	0.80	\$252.00
10/15/2013	DJP	ONE - Attention to	0.70	\$220.50
10/15/2013	DSN	One - Attend closing call (.50); telephone conferences with David Powers regarding  (.40); telephone conference with Peter Baronoff (.30); telephone conference with Keith Reuben (.20); telephone conference with Jay Shiland (.30); telephone conference with Steve Fraidin and Matt H. relating to (.50 - N/C); review email correspondence relating to (.20); review revised (.40); exchange correspondence with Jay Shiland (.10).	2.40	\$756.00
10/15/2013	GEC	ONE: Conference and revise	0.60	\$189.00
10/16/2013	DJP	ONE - Attention to	0.70	\$220.50
10/16/2013	DJP	ONE - Attention to  (multiple revisions)	0.80	\$252.00
10/16/2013	DSN	One - Review correspondence from David Powers regarding  as well as, correspondence from David Armstrong relating to same (.40); telephone conference with David Powers regarding (.20); review correspondence from Rob Fraiman regarding and draft correspondence relating to same (.30); telephone conference regarding (.20); review correspondence from Jay Shiland regarding investor (.10); review correspondence from Jay Shiland relating to counsel (.10); review correspondence from Keith Reuben (.10) review and review (.50 - N/C).	1.40	\$441.00
10/17/2013	C-C	ONE: Meet with Ms. Anzalone re:	0.30	\$75.00
10/17/2013	DJP	ONE - Attention to ; Begin review of	0.50	\$157.50
10/17/2013	DSN	One - Review memorandum relating to and draft correspondence relating to same (.40); telephone conference with Keith Reuben	2.70	\$850.50

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		regarding various closing related issues (.30); review correspondence from Jay Shiland regarding closing related issues and Waterfall analysis and related correspondence (.40); telephone conference with David Armstrong regarding ERISA and other related issues (.30); draft correspondence to Steve Fraidin regarding Board (.20); review correspondence from Peter Baronoff relating to Settlement Agreement note and draft correspondence relating to same (.20); telephone conference with Peter Baronoff regarding closing related issues (.20); draft correspondence regarding tax related issues (.20); draft correspondence relating to IRS meeting (.20); review correspondence relating to loan closing documents and telephone conference relating to same (.30).		
10/18/2013	DJP	ONE - Attention to settlement closing matters; Biweekly call re: same; Telephone conference with Receiver and advisors re: closing issues list.	2.60	\$819.00
10/18/2013	DJP	ONE - Attention to tax issues; Review and revise Tax Closing Agreement; Telephone conference re: same.	1.50	\$472.50
10/18/2013	DSN	One - Attend closing conference call (.50); telephone conference with Peter Baronoff regarding various business related issues (.30); telephone conference with IRS, Jim Hopwood and Abraham Gutwein relating to IRS Installment Agreements and timing (.40); telephone conference with counsel relating to tax issues and questions relating to same (.50); review revised documents relating to tax related issues (.40); review documents relating to HFG loan (.30); telephone conference with Jay Shiland regarding various issues (.30); attend to issues relating to Cain Brothers resolution (.30); telephone conference with Jay Shiland, Keith Reuben and David Powers relating to closing related issues (.50).	3.50	\$1,102.50
10/18/2013	GEC	ONE: Draft revisions to Tax Closing Agreement; Conference call regarding same	6.50	\$2,047.50
10/18/2013	J-E	ONE: -- Work on condition of closing regarding court order (.5). FOUR -- Work on fee application re Sun matter (.4).	0.90	\$283.50
10/18/2013	JJW	ONE: Review title matters.	1.00	\$315.00
10/19/2013	C-C	FOUR-Review bills in preparation for filing request for payment of fees and costs. (N/C)	1.10	\$0.00
10/19/2013	DJP	ONE - Review and revise Tax Closing	1.50	\$472.50

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Date	Party	Description	Hours	Amount
		Agreement.		
10/20/2013	C-C	ONE - Review bills in preparation for filing request for payment of fees and costs. (No Charge)	2.30	\$0.00
10/20/2013	DSN	One - Review and analyze revised timeline (.20).	0.20	\$63.00
10/21/2013	C-C	FOUR-Revise motion for fees and costs (1.0); Meet with Mr. Etra re: the same (.3); Review bills in preparation for the same (.5).	1.80	\$450.00
10/21/2013	DJP	ONE - Attention to various diligence matters re: Midcap loan.	0.90	\$283.50
10/21/2013	DJP	ONE - Attention to settlement closing matters; Review and revise updated closing checklists; Review and revise various closing documents.	4.20	\$1,323.00
10/21/2013	DSN	One - Telephone conference with Jay Shiland relating to Waterfall analysis (.30); review Waterfall analysis (.30); telephone conference with Mathew Hurlock relating to work performed by K&E (.20); draft email to David Armstrong regarding potential telephone conference (.10); draft email to David Powers regarding potential telephone conference (.10); conference relating to timeline created by Jill Frew (.20); review HFG loan document section regarding waiver (.40).	1.60	\$504.00
10/21/2013	GEC	ONE: Revise closing agreement; Conference call with Ed Cooper regarding same	2.70	\$850.50
10/21/2013	NSG	ONE -- Attention to timing and closing matters.	0.40	\$126.00
10/22/2013	DJP	ONE - Attention to FPD Holdings organizational matters.	0.70	\$220.50
10/22/2013	DJP	ONE - Telephone conference with Receiver and FP Designee Board's counsel re: Board issues; Attention to same.	1.00	\$315.00
10/22/2013	DJP	ONE - Attention to settlement closing matters; Review amended Timeline and Checklist; Review and revise Amended Closing Checklist; Prepare closing documents.	7.40	\$2,331.00
10/22/2013	DSN	One - Telephone conference with Peter Baronoff regarding closing conference call (.20); telephone conference with Jay Shiland (.20); attend closing conference call (.60); telephone conference with David Powers regarding closing related issues (.30); review correspondence from Gene Crick regarding tax memorandum (.10); telephone conference with Matt Hurlock and David Powers regarding Board information issues (.70); telephone conference with Matt Hurlock and Eric and D&O insurance agents, as well as, David	4.00	\$1,260.00

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		draft correspondence to Jay Shiland (.10); draft correspondence to Matt Hurlock (.10); review correspondence from Peter Baronoff regarding tax closing memorandum (.10); review correspondence from Peter Baronoff regarding Management Agreement (.30); review correspondence from David Powers regarding and draft correspondence relating to same (.30); review (40);		
		draft correspondence to and review correspondence from James Hopwood regarding tax issue (.10).		
10/22/2013	GEC	ONE: Review ; Conference call with Abe Gutwein regarding revised tax closing agreement; revise	3.80	\$1,197.00
10/23/2013	C-C	ONE: Review (1); Review (1).	0.20	\$50.00
10/23/2013	DJP	ONE - Attention to	0.90	\$283.50
10/23/2013	DJP	ONE - Review	0.40	\$126.00
10/23/2013	DJP	ONE - Attention to	0.60	\$189.00
10/23/2013	DJP	ONE - Attention to	0.80	\$252.00
10/23/2013	DSN	One - Telephone conference with Jay Shiland regarding Employment Agreement related issues (.30); review of Employment Agreement information provided by David Armstrong (.80); review mark-up regarding Peter Baronoff agreement and brief telephone conference with David Powers (.40); telephone conference with Jay Shiland, Peter Baronoff and David Armstrong regarding Management Agreements (1.10); review (.50); review correspondence relating to (.60); draft correspondence to Jim Hopwood regarding IRS and review correspondence relating to same (.40); draft correspondence relating to (.20); Three - draft correspondence relating to and telephone conferences relating to same (.50).	4.80	\$1,512.00
10/23/2013	GEC	ONE: Review and revise for comments; Telephone conference with Ed Cooper regarding same	4.30	\$1,354.50

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10/24/2013	DJP	ONE - Attention to	1.20	\$378.00
10/24/2013	DJP	ONE - Prepare	0.70	\$220.50
10/24/2013	DJP	ONE - Attention to	0.80	\$252.00
10/24/2013	DSN	One - Telephone conference with Peter Baronoff and Jim Hopwood relating to lien subordination related issue (.30); telephone conference with working group relating to (.50); follow up correspondence relating to (.20); review correspondence from FP Designee Board member (.10); draft correspondence to FP Designee Board member (.10); draft correspondence transmitting agenda for FP Designee Board meeting (.30); review correspondence from Mathew Hurlock relating to and draft correspondence to Mathew Hurlock regarding same (.30); review correspondence from Steve Fraidin (.10); review correspondence from and draft correspondence to Jay Shiland (.10); review correspondence from Abe and Stu relating to IRS related agreement and draft correspondence relating to same (.50); review correspondence relating to and draft correspondence relating to same (.30).	2.80	\$882.00
10/24/2013	GEC	ONE: Review and draft e-mails regarding same; Telephone conference with David Powers regarding ; Telephone conference with Stuart Rosow and Abe Gutwein regarding Tax Closing Agreement; Draft e-mail regarding	2.80	\$882.00
10/24/2013	NSG	ONE--Attention to	1.40	\$441.00
10/25/2013	DJP	ONE - Review	1.40	\$441.00
10/25/2013	DJP	ONE - Attention to Prepare	1.30	\$409.50
10/25/2013	DJP	ONE - Attention to ; Review and revise	1.60	\$504.00
10/25/2013	DJP	ONE - Attention to	0.80	\$252.00
10/25/2013	DJP	ONE - Attention to 1 ; Forward information	1.40	\$441.00
10/25/2013	DSN	ONE: Telephone conference with Jay Shiland regarding various issues (.30); telephone conference with Mathew Hurlock and Jay Shiland (.50); telephone conference with Designee Board,	1.60	\$504.00



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10/25/2013	GEC	Mathew Hurlock, Steve Fraidin and Jay Shiland (.80). ONE: Revise ; Review Abe Gutwein revisions to the Tax Closing Agreement; Draft e-mails regarding same; Draft e-mail concerning	0.90	\$283.50
10/25/2013	NSG	ONE--Attention to	0.80	\$252.00
10/28/2013	DJP	ONE - Lengthy telephone conference with Board's counsel re:	1.60	\$504.00
10/28/2013	DJP	ONE: Attention to	0.70	\$220.50
10/28/2013	DJP	ONE -Attention to Review revised ; Various telephone conferences re: same, including lengthy call with Receiver, Keith Reuben and Jay Shiland; Prepare	3.20	\$1,008.00
10/28/2013	DJP	ONE - Review of	0.90	\$283.50
10/28/2013	DSN	ONE: Telephone conference with David Powers, Keith Reuben and Jay Shiland (1.50).	1.50	\$472.50
10/28/2013	GEC	ONE: Review ; Conference call with Ed Cooper ; Conference call with David Grenker and Greer Phillips regarding	4.30	\$1,354.50
10/29/2013	DJP	ONE - Attention to ; Prepare ; Review and revise same.	8.30	\$2,614.50
10/29/2013	DJP	ONE - Attention to	0.60	\$189.00
10/29/2013	NSG	ONE--Attention to	0.40	\$126.00
10/30/2013	DJP	ONE - Review and revise	1.80	\$567.00
10/30/2013	DJP	ONE - Attention to Prepare	3.70	\$1,165.50
10/30/2013	DJP	ONE - Attention to	0.40	\$126.00
10/30/2013	DJP	ONE - Attention to CHOW issues re: settlement closing; Telephone conference with CHOW working group re: same.	0.90	\$283.50
10/30/2013	DSN	ONE: Telephone conference with Jay Shiland and Matt Hurlock (.70); review and telephone conference regarding same (.40); review correspondence regarding and	2.00	\$630.00



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		(.30); review correspondence regarding (.10); telephone conference with Peter Baronoff regarding closing issues (.20); review correspondence from Matt Hurlock and respond to same (.30).		
10/30/2013	NSG	ONE--Attention to	0.50	\$157.50
10/30/2013	P-A	ONE: : Examine (.3).	0.30	\$45.00
10/31/2013	DJP	ONE - Attention to	1.40	\$441.00
10/31/2013	DJP	ONE - Review	2.70	\$850.50
10/31/2013	DJP	ONE - Attention to Prepare and revise Review and revise	3.40	\$1,071.00
10/31/2013	DJP	ONE - Attention to	0.30	\$94.50
10/31/2013	DSN	One - Telephone conference with Peter Baronoff regarding various issues (.20); review and analyze correspondence relating to (.20); draft correspondence relating to (.10); review and draft correspondence relating to (.30); review correspondence relating to (.10).	0.90	\$283.50
10/31/2013	P-A	ONE: Written communications with Receiver and David Powers regarding (.4); Written memo and telephonic communications to Maria Padron (.2); Prepare memo to Daniel Newman (.1); FOUR: Review (.2).	0.90	\$135.00
11/01/2013	DJP	ONE - Review	1.70	\$535.50
11/01/2013	DJP	ONE - Attention to	0.40	\$126.00
11/01/2013	DJP	ONE - Attention to Prepare	1.60	\$504.00
11/01/2013	DJP	ONE - Attention to	0.80	\$252.00
11/01/2013	DSN	One - Draft correspondence regarding (.20); review (.10); Three - review correspondence relating to (.30); draft correspondence to and review correspondence from Jay Shiland relating MTS retainer agreement (.20).	0.80	\$252.00
11/04/2013	DJP	ONE - Attention to	1.60	\$504.00

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11/04/2013	DJP	ONE - Attention to Prepare ;	1.90	\$598.50
11/04/2013	DJP	ONE - Attention to	0.60	\$189.00
11/04/2013	DJP	ONE- Revise	4.70	\$1,480.50
11/04/2013	E-C	Assemble and review ; prepare summary for same.	3.00	\$450.00
11/04/2013	GEC	ONE: Telephone conference with Ed Cooper, David Grenker and Greer Phillips regarding	1.70	\$535.50
11/04/2013	J-E	ONE -- Call with Receiver re and drafted and send revisions	0.60	\$189.00
11/04/2013	NSG	ONE--Correspondence to and from J. Frew re: status of working capital loan agreements.	0.20	\$63.00
11/05/2013	DJP	ONE - Attention to	0.80	\$252.00
11/05/2013	DJP	ONE - Attention to Review and revise	2.60	\$819.00
11/05/2013	DJP	ONE - Attention to	0.70	\$220.50
11/05/2013	E-C	Review and prepare title matters	4.30	\$645.00
11/05/2013	GEC	Draft e-mails to Ed Cooper regarding	1.90	\$598.50
11/05/2013	NSG	ONE--Telephone conference with J. Frew re: status of working capital loan documents.	0.30	\$94.50
11/06/2013	DJP	ONE - Review and participate in working group conference call re:	1.70	\$535.50
11/06/2013	DJP	ONE - Attention to	2.10	\$661.50
11/06/2013	DJP	ONE - Attention to	2.60	\$819.00
11/06/2013	E-C	Attention to ; attention to	0.90	\$135.00
11/06/2013	GEC	Telephone conference with Ed Cooper and David Powers regarding	1.50	\$472.50
11/06/2013	J-E	ONE -- Correspondence with Mr. Shiland re Promise consent re confidentiality re Mercer contract. Reviewed and drafted, revised and distributed for comments.	0.80	\$252.00

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		Armstrong regarding D&O insurance issue (.50); draft correspondence to Jay Shiland (.10); draft correspondence to Matt Hurlock (.10); review correspondence from Peter Baronoff regarding tax closing memorandum (.10); review correspondence from Peter Baronoff regarding Management Agreement (.30); review correspondence from David Powers regarding payroll tax and draft correspondence relating to same (.30); review Evercor Trust Company letter regarding fiduciary relating to ERISA issue (.40); draft correspondence to and review correspondence from James Hopwood regarding tax issue (.10).		
10/22/2013	GEC	ONE: Review excel spreadsheets with Ed Cooper regarding tax issues; Conference call with Abe Gutwein regarding revised tax closing agreement; revise tax closing agreement	3.80	\$1,197.00
10/23/2013	C-C	ONE: Review e-mails re: closing documents (.1); Review California code sections (.1).	0.20	\$50.00
10/23/2013	DJP	ONE - Attention to settlement closing matters; IRS liens.	0.90	\$283.50
10/23/2013	DJP	ONE - Review revised Tax Closing Agreement.	0.40	\$126.00
10/23/2013	DJP	ONE - Attention to proposed Management Contracts.	0.60	\$189.00
10/23/2013	DJP	ONE - Attention to Baronoff Employment Agreement revisions.	0.80	\$252.00
10/23/2013	DSN	One - Telephone conference with Jay Shiland regarding Employment Agreement related issues (.30); review of Employment Agreement information provided by David Armstrong (.80); review mark-up regarding Peter Baronoff agreement and brief telephone conference with David Powers (.40); telephone conference with Jay Shiland, Peter Baronoff and David Armstrong regarding Management Agreements (1.10); review correspondence from David Armstrong regarding ERISA fiduciary (.50); review correspondence relating to Loan Agreements (.60); draft correspondence to Jim Hopwood regarding IRS and review correspondence relating to same (.40); draft correspondence relating to tax agreements (.20); Three - draft correspondence relating to Board meeting and telephone conferences relating to same (.50).	4.80	\$1,512.00
10/23/2013	GEC	ONE: Review and revise Tax Closing Agreement for comments; Telephone conference with Ed Cooper regarding same	4.30	\$1,354.50

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10/24/2013	DJP	ONE - Attention to settlement tax issues.	1.20	\$378.00
10/24/2013	DJP	ONE - Prepare Second Amendment to Settlement Agreement.	0.70	\$220.50
10/24/2013	DJP	ONE - Attention to settlement closing matters.	0.80	\$252.00
10/24/2013	DSN	One - Telephone conference with Peter Baronoff and Jim Hopwood relating to lien subordination related issue (.30); telephone conference with working group relating to lien subordination issue (.50); follow up correspondence relating to lien issue (.20); review correspondence from FP Designee Board member (.10); draft correspondence to FP Designee Board member (.10); draft correspondence transmitting agenda for FP Designee Board meeting (.30); review correspondence from Mathew Hurlock relating to items to be discussed and draft correspondence to Mathew Hurlock regarding same (.30); review correspondence from Steve Fraidin (.10); review correspondence from and draft correspondence to Jay Shiland (.10); review correspondence from Abe and Stu relating to IRS related agreement and draft correspondence relating to same (.50); review correspondence relating to IRS cover letter and draft correspondence relating to same (.30).	2.80	\$882.00
10/24/2013	GEC	ONE: Review Settlement Agreement and cover letters and draft e-mails regarding same; Telephone conference with David Powers regarding status of Post Closing Agreement and related matters; Telephone conference with Stuart Rosow and Abe Gutwein regarding Tax Closing Agreement; Draft e-mail regarding call issues	2.80	\$882.00
10/24/2013	NSG	ONE--Attention to lien subordination issues and impact on loan closings.	1.40	\$441.00
10/25/2013	DJP	ONE - Review Due Diligence re: settlement closing.	1.40	\$441.00
10/25/2013	DJP	ONE - Attention to settlement closing matters; Prepare closing documents.	1.30	\$409.50
10/25/2013	DJP	ONE - Attention to settlement tax issues; Review and revise Tax Closing Agreement.	1.60	\$504.00
10/25/2013	DJP	ONE - Attention to IRS settlement matters.	0.80	\$252.00
10/25/2013	DJP	ONE - Attention to FP Designee Board counsel issues; Forward information needed by such counsel.	1.40	\$441.00
10/25/2013	DSN	ONE: Telephone conference with Jay Shiland regarding various issues (.30); telephone conference with Mathew Hurlock and Jay Shiland (.50); telephone conference with Designee Board,	1.60	\$504.00

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		Mathew Hurlock, Steve Fraidin and Jay Shiland (.80).		
10/25/2013	GEC	ONE: Revise Tax Closing Agreement for cooperation section changes; Review Abe Gutwein revisions to the Tax Closing Agreement; Draft e-mails regarding same; Draft e-mail concerning IRS settlement	0.90	\$283.50
10/25/2013	NSG	ONE--Attention to closing matters.	0.80	\$252.00
10/28/2013	DJP	ONE - Lengthy telephone conference with Board's counsel re: settlement and conversion issues.	1.60	\$504.00
10/28/2013	DJP	ONE: Attention to settlement tax issues.	0.70	\$220.50
10/28/2013	DJP	ONE -Attention to settlement closing matters; Review revised closing checklist; Various telephone conferences re: same, including lengthy call with Receiver, Keith Reuben and Jay Shiland; Prepare closing documents.	3.20	\$1,008.00
10/28/2013	DJP	ONE - Review of proposed revised Management Contracts.	0.90	\$283.50
10/28/2013	DSN	ONE: Telephone conference with David Powers, Keith Reuben and Jay Shiland (1.50).	1.50	\$472.50
10/28/2013	GEC	ONE: Review David Grenker e-mail; Conference call with Ed Cooper regarding email before 5:00 conference call; Conference call with David Grenker and Greer Phillips regarding transaction and e-mail	4.30	\$1,354.50
10/29/2013	DJP	ONE - Attention to settlement closing matters; Prepare closing documents; Review and revise same.	8.30	\$2,614.50
10/29/2013	DJP	ONE - Attention to SFP engagement issues.	0.60	\$189.00
10/29/2013	NSG	ONE--Attention to status update re: closing of working capital financing.	0.40	\$126.00
10/30/2013	DJP	ONE - Review and revise Midcap Information Certificate.	1.80	\$567.00
10/30/2013	DJP	ONE - Attention to settlement closing matters; Prepare settlement closing documents.	3.70	\$1,165.50
10/30/2013	DJP	ONE - Attention to Baronoff employment issues.	0.40	\$126.00
10/30/2013	DJP	ONE - Attention to CHOW issues re: settlement closing; Telephone conference with CHOW working group re: same.	0.90	\$283.50
10/30/2013	DSN	ONE: Telephone conference with Jay Shiland and Matt Hurlock (.70); review document from Jay Shiland regarding MTS Agreement and telephone conference regarding same (.40); review correspondence regarding settlement schedule and	2.00	\$630.00

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		respond to same (.30); review correspondence regarding loans (.10); telephone conference with Peter Baronoff regarding closing issues (.20); review correspondence from Matt Hurlock and respond to same (.30).		
10/30/2013	NSG	ONE--Attention to closing matters re: working capital loans.	0.50	\$157.50
10/30/2013	P-A	ONE: : Examine recent court filings in the Sun Capital matter (.3).	0.30	\$45.00
10/31/2013	DJP	ONE - Attention to W/C loan issues.	1.40	\$441.00
10/31/2013	DJP	ONE - Review UCC and litigation searches and other due diligence matters.	2.70	\$850.50
10/31/2013	DJP	ONE - Attention to settlement closing matters; Prepare and revise settlement closing documents; Review and revise updated schedules.	3.40	\$1,071.00
10/31/2013	DJP	ONE - Attention to FP Designee Board action items.	0.30	\$94.50
10/31/2013	DSN	One - Telephone conference with Peter Baronoff regarding various issues (.20); review and analyze correspondence relating to closing related issues (.20); draft correspondence relating to Board meetings (.10); review and draft correspondence relating to tax installment agreement (.30); review correspondence relating to settlement documentation (.10).	0.90	\$283.50
10/31/2013	P-A	ONE: Written communications with Receiver and David Powers regarding UCC searches (.4); Written memo and telephonic communications to Maria Padron (.2); Prepare memo to Daniel Newman (.1); FOUR: Review investor communications (.2).	0.90	\$135.00
11/01/2013	DJP	ONE - Review Performance Security documents.	1.70	\$535.50
11/01/2013	DJP	ONE - Attention to management compensation issues.	0.40	\$126.00
11/01/2013	DJP	ONE - Attention to settlement closing matters; Prepare settlement closing documents.	1.60	\$504.00
11/01/2013	DJP	ONE - Attention to FP Designee Board issues.	0.80	\$252.00
11/01/2013	DSN	One - Draft correspondence regarding IRS Installment Agreement (.20); review correspondence regarding Peter Baronoff Employment Agreement (.10); Three - review correspondence relating to Founding Partners Board meeting (.30); draft correspondence to and review correspondence from Jay Shiland relating MTS retainer agreement (.20).	0.80	\$252.00
11/04/2013	DJP	ONE - Attention to review of UCC and litigation	1.60	\$504.00



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		searches.		
11/04/2013	DJP	ONE - Attention to settlement closing matters.; Prepare for closing.	1.90	\$598.50
11/04/2013	DJP	ONE - Attention to FP Designee LLC organizational issue.	0.60	\$189.00
11/04/2013	DJP	ONE- Revise Performance Security documents.	4.70	\$1,480.50
11/04/2013	E-C	Assemble and review UCC, judgment, lien, and litigation searches; prepare summary for same.	3.00	\$450.00
11/04/2013	GEC	ONE: Telephone conference with Ed Cooper, David Grenker and Greer Phillips regarding Tax Closing Agreement and related tax issues	1.70	\$535.50
11/04/2013	J-E	ONE -- Call with Receiver re Mercer agreement, and drafted and send revisions to Mercer agreement	0.60	\$189.00
11/04/2013	NSG	ONE--Correspondence to and from J. Frew re: status of working capital loan agreements.	0.20	\$63.00
11/05/2013	DJP	ONE - Attention to working capital loan matters.	0.80	\$252.00
11/05/2013	DJP	ONE - Attention to settlement closing matters; Review and revise revised Schedules.	2.60	\$819.00
11/05/2013	DJP	ONE - Attention to FP Designee Board issues.	0.70	\$220.50
11/05/2013	E-C	Review commitments and prepare title matters summary.	4.30	\$645.00
11/05/2013	GEC	Draft e-mails to Ed Cooper regarding proposal to transfer member interests in HLP of Los Angeles, LLC to Success Healthcare, LLC	1.90	\$598.50
11/05/2013	NSG	ONE--Telephone conference with J. Frew re: status of working capital loan documents.	0.30	\$94.50
11/06/2013	DJP	ONE - Review checklists and participate in working group conference call re: working capital loan status.	1.70	\$535.50
11/06/2013	DJP	ONE - Attention to review of real estate due diligence.	2.10	\$661.50
11/06/2013	DJP	ONE - Attention to settlement closing matters.	2.60	\$819.00
11/06/2013	E-C	Attention to title commitments invoice; attention to LA County tax sale notices; attention to summary.	0.90	\$135.00
11/06/2013	GEC	Telephone conference with Ed Cooper and David Powers regarding HLP of Los Angeles proposal to transfer to Success Healthcare, LLC	1.50	\$472.50
11/06/2013	J-E	ONE -- Correspondence with Mr. Shiland re Promise consent re confidentiality re Mercer contract. Reviewed papers and drafted, revised and distributed proposed consent from Promise for comments.	0.80	\$252.00

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11/06/2013	NSG	ONE--Conference call regarding status of working capital loans and matters to complete for closing.	1.50	\$472.50
11/07/2013	DJP	ONE - Attention to working capital loan matters.	0.60	\$189.00
11/07/2013	DJP	ONE - Attention to FP Designee Board issues.	1.20	\$378.00
11/07/2013	DJP	ONE - Attention to settlement closing matters; Prepare Opinion Letter and Certificate to Counsel.	2.70	\$850.50
11/07/2013	DSN	One - Review correspondence from David Armstrong regarding State tax issues (.10); draft correspondence to Ed Cooper and telephone conference with Ed Cooper regarding various tax related issues (.30); review correspondence from Jay Shiland and telephone conference with Jay Shiland regarding various closing related issues (.30); prepare for and attend telephone conference with Jay Shiland Matt Hurlock regarding tax related issues (.80).	1.50	\$472.50
11/07/2013	J-E	FOUR -- Review of billing records and work on fee application.	3.50	\$1,102.50
11/08/2013	DJP	ONE - Prepare settlement closing documents.	1.20	\$378.00
11/08/2013	DJP	ONE - Various telephone conferences re: FP Designee Board issues.	2.30	\$724.50
11/08/2013	DSN	One - Prepare for and attend Board conference call (1.50); telephone conference with David Powers regarding Board conference call (.30); telephone conference with Matt Hurlock regarding Board conference call (.30); review correspondence from Matt Hurlock regarding slides for presentation at Board meeting (.20); draft correspondence regarding Board meeting and Agenda (.10); draft correspondence relating to State tax issues and review correspondence relating to same (.20); review correspondence and documentation relating to Peter Baronoff's Employment Agreement (.50); draft correspondence to the Board regarding MTS engagement letter (.10).	3.20	\$1,008.00
11/10/2013	C-C	FOUR: Review documents in preparation for filing fee application. (No Charge)	2.10	\$0.00
11/10/2013	E-C	Attention to pulling tax bills and updating title memo.	1.20	\$180.00
11/11/2013	DJP	ONE - Attention to W/C loan issues.	1.30	\$409.50
11/11/2013	DJP	ONE - Attention to review of real estate due diligence.	1.70	\$535.50
11/11/2013	DJP	ONE - Attention to settlement closing matters;	2.40	\$756.00



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Various telephone conferences and emails re:				
11/11/2013	DSN	Three - Review correspondence from David Powers relating to (20); review correspondence from David Powers regarding (50); telephone conference with Jonathan Etra and review correspondence concerning (30); review correspondence from David Powers relating to (30); One - prepare for and attend telephone conference with Jill Frew, Nina Gordon, David Powers and Jim Hopwood relating to closing related issues (.80); telephone conference with David Powers regarding (20); review correspondence from David Armstrong relating to State payroll tax related issues (.20).	2.50	\$787.50
11/11/2013	J-E	ONE -- Revisions to, and follow up on, draft and correspondence re same.	0.60	\$189.00
11/12/2013	DJP	ONE - Attention to	1.20	\$378.00
11/12/2013	DJP	ONE - Attention to Prepare ; Review updated	2.50	\$787.50
11/12/2013	DSN	One - Review correspondence from Peter Baronoff (.20); review correspondence from David Powers relating (20); review correspondence from and draft correspondence to Jay Shiland (.20); draft correspondence to Ed Cooper and Gene Crick (.20); review correspondence from David Powers regarding (20); review correspondence from Peter Baronoff relating to outstanding attorneys fees to company attorneys (.30); review correspondence from Peter Baronoff regarding Intercare (.20); Three - review correspondence from Peter Baronoff relating to State of California (.20); review correspondence from Peter Baronoff relating to Silver Lake regarding DHCS claim against Intercare (.30).	2.00	\$630.00
11/12/2013	NSG	ONE--Continue review of and preparation of	2.70	\$850.50

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11/13/2013	DJP	ONE - Attention to	and	2.20	\$693.00
11/13/2013	DJP	ONE - Attention to		1.70	\$535.50
11/13/2013	DJP	ONE - Attention to Prepare		2.80	\$882.00
11/13/2013	DSN	One - Review correspondence from Nina Gordon regarding (.20); draft correspondence to Ed Cooper regarding (.10); review correspondence from Ed Cooper regarding (.10); draft correspondence to Matt Hurlock regarding ; review correspondence from Peter Baronoff (.10); various telephone conferences relating to (.50); review correspondence relating to (.20); review correspondence relating to (.40); review correspondence from Jill Frew (.10); review correspondence from Ed Cooper regarding (.20); telephone conferences relating to (.90); review additional correspondence from Ed Cooper relating to (.10); review correspondence from David Powers relating to (.10); review correspondence from Jill Frew regarding borrowing base (.10); review correspondence from David Armstrong relating to subordination issues (.20); review (.80); Three - draft correspondence to Board regarding lenders (.10); continue review (1.00); draft correspondence to and review correspondence from Matt Hurlock (.10); telephone conference with Matt Hurlock (.30).		5.60	\$1,764.00
11/13/2013	GEC	Review		1.30	\$409.50
11/13/2013	NSG	ONE--Review prepare	and	3.00	\$945.00
11/14/2013	DJP	ONE - Attention to Extended telephone conference re: same.		2.60	\$819.00
11/14/2013	DJP	ONE - Attention to issues.		0.80	\$252.00
11/14/2013	DJP	ONE - Attention to Revise closing documents.	; Prepare	4.60	\$1,449.00
11/14/2013	DSN	One - Review correspondence from David		1.70	\$535.50

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		Powers to Joe Choi relating to settlement related issues (.20); review (1.50).		
11/14/2013	DSN	One - Prepare for and attend telephone conference with Peter Baronoff and others regarding status update (1.00); telephone conference with Peter Baronoff (.20); telephone conference with Keith Reuben and Nina Gordon (.30); telephone conference with Peter Baronoff, Bob Fraiman and Jill Frew relating to (.50); telephone conference with Peter Baronoff and Jill Frew relating to lender related issues (.30); telephone conference with Matt Hurlock, David Powers, Gene Crick and Ed Cooper relating to (1.10); telephone conference with Matt Hurlock and Jay Shiland regarding (.70); telephone conference with Peter Baronoff regarding various closing related issues (.30); telephone conference with Keith Reuben regarding closing related issues (.30).	4.70	\$1,480.50
11/14/2013	GEC	Telephone conference with Ed Cooper regarding ; Conference call with group regarding	2.20	\$693.00
11/14/2013	NSG	ONE--Attention to	1.50	\$472.50
11/14/2013	P-A	FOUR: Communications related to	0.20	\$30.00
11/15/2013	DJP	ONE - Attention to	0.60	\$189.00
11/15/2013	DJP	ONE - Attention to ; Various telephone conferences re: same.	1.20	\$378.00
11/15/2013	DJP	ONE - Attention to	2.40	\$756.00
11/15/2013	DSN	Three - Prepare for and attend telephone conference with future F.P. Designee Board regarding Board related issues (1.10); draft correspondence to and review correspondence from Jim Hopwood regarding lien subordination issue (.20); telephone conference with Peter Baronoff regarding various business related issues; One - review correspondence from Peter Baronoff regarding HFG (.10); review correspondence from Peter Baronoff regarding MTS engagement letter (.10); review correspondence from Jill Frew and draft correspondence relating to Saturday, 11/16/13, morning conference call (.10); review	3.10	\$976.50

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		correspondence from Jay Shiland (.10); review correspondence from Matt Hurlock regarding (.20); draft correspondence to Matt Hurlock regarding (.20); review (1.00).		
11/15/2013	GEC	Telephone conference with Stu and Abe concerning excel spreadsheet and cancellation of debt to be offset by suspended losses; Telephone conference with David Powers; Telephone conference with Ed Cooper	3.20	\$1,008.00
11/15/2013	NSG	ONE--Correspondence to D. Armstrong forwarding provisions of draft loan agreements requiring first priority liens on assets.	0.60	\$189.00
11/16/2013	DSN	One - Prepare for and telephone conference regarding (2.30 - N/C).	2.30	\$0.00
11/17/2013	GEC	Review and revise ; Research regarding and draft e-mail to Stu and Abe	4.40	\$1,386.00
11/18/2013	DJP	ONE - Attention to	1.60	\$504.00
11/18/2013	DSN	One - Attend telephone conference relating to (.70); telephone conference with Nina Gordon regarding (.20); review and analyze (1.00); prepare for and attend telephone conference with lenders regarding lender related issues (2.00); review correspondence relating to and draft correspondence regarding same (.30); review correspondence relating to and draft correspondence relating to same (.30); review correspondence regarding (.20); review correspondence regarding (.30); review and draft correspondence regarding (.10); review correspondence regarding (.40).	5.50	\$1,732.50
11/18/2013	GEC	Review and revise ; Review and revise ; Draft e-mail ; Telephone conference with Ed Cooper regarding	4.50	\$1,417.50
11/19/2013	DJP	ONE - Attention to	0.80	\$252.00

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11/19/2013	DJP	ONE - Attention to ; Various telephone conferences and emails re: same.	1.20	\$378.00
11/19/2013	DSN	One - Attend tax related conference call (.50); draft correspondence to Peter Baronoff regarding HFG request for Employment Agreement (.10); review correspondence from and draft correspondence to David Armstrong regarding State tax related issues (.40); review correspondence from Jill Frew relating to lending related issues (.20); review correspondence relating to (.10); Three - review correspondence from and draft correspondence to David Armstrong relating to D&O insurance (.10); telephone conference with Matt Hurlock regarding (.40).	1.80	\$567.00
11/19/2013	GEC	Conference call regarding and related matters; Conference regarding	1.30	\$409.50
11/19/2013	NGD	Review and analyze  Conference regarding	1.80	\$351.00
11/20/2013	DJP	ONE - Attention to	0.80	\$252.00
11/20/2013	DSN	One - Draft correspondence to and review correspondence from Jay Shiland (.20); telephone conferences relating to and review correspondence relating to as well as, draft correspondence relating to (1.50); review correspondence relating to (.20); Three - draft correspondence relating to (.10).	2.00	\$630.00
11/20/2013	M-D	Attend to	0.60	\$90.00
11/20/2013	NGD	Review and analyze  Conference regarding	1.20	\$234.00
11/20/2013	NSG	ONE--Telephone conference with D. Anderson re: tax lien subordination.	0.30	\$94.50
11/21/2013	DJP	ONE - Attention to	1.20	\$378.00
11/21/2013	DSN	One - Telephone conference with Keith Reuben and Jay Shiland (.30); telephone conference with	2.80	\$882.00

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		Peter Baronoff (.40); email correspondence regarding Board conference call and review same (.20); review correspondence regarding (.30); telephone conference regarding (.30); draft correspondence regarding and review correspondence regarding same (.20); prepare for and attend conference call with Jay Shiland and Keith Reuben (1.10).		
11/21/2013	GEC	Draft e-mail to Ed Cooper regarding	3.90	\$1,228.50
11/21/2013	NSG	ONE--Attention to	0.40	\$126.00
11/21/2013	P-A	FOUR: Prepare memo to Daniel Newman regarding ; Telephone conference with Chris Paz.	0.30	\$45.00
11/22/2013	DJP	ONE - Attention to ; Review revised Prepare ; Telephone conference with Promise's counsel re: same.	3.50	\$1,102.50
11/22/2013	DSN	One - Review correspondence relating to (.30); review correspondence relating to (.10); review additional correspondence relating to (.10).	0.50	\$157.50
11/22/2013	E-C	Review and update	1.70	\$255.00
11/22/2013	GEC	Review	0.80	\$252.00
11/23/2013	DSN	Telephone conference with Stu Rosow regarding status of tax issues (.40).	0.40	\$126.00
11/24/2013	DSN	Three - Telephone conference with Matt Hurlock regarding (.60); follow up call with Matt Hurlock (.10); telephone conference with Matt Hurlock and Jay Shiland relating to (.70); review and analyze correspondence from Matt Hurlock including (.20).	1.60	\$504.00
11/25/2013	DJP	ONE - Attention to	1.80	\$567.00
11/25/2013	DJP	ONE - Attention to Review	0.90	\$283.50
11/25/2013	DJP	ONE - Attention to Telephone conference with Board and Kirkland & Ellis	2.10	\$661.50
11/25/2013	DJP	ONE - Attention to Prepare	2.00	\$630.00

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11/25/2013	DSN	One - Draft correspondence to David Armstrong, Peter Baronoff and Jim Hopwood (.10); telephone conference with Peter Baronoff regarding various issues (.20); telephone conference with Peter Baronoff, Jim Hopwood, David Armstrong and Matt Hurlock regarding MTS and D&O insurance issues (.40); telephone conference with David Powers regarding (.30); telephone conference with Matt Hurlock regarding (.30); draft correspondence to and review correspondence from Rob Fraiman regarding (.30); attend and participate in Board conference call (1.70); prepare for Board conference call (.30); telephone conference with Jay Shiland (.20).	3.80	\$1,197.00
11/25/2013	J-E	ONE -- Conference with Receiver re: (.5). Review of	0.80	\$252.00
11/25/2013	NSG	ONE--Review	0.50	\$157.50
11/25/2013	NSG	ONE--Attention to	0.70	\$220.50
11/26/2013	DJP	ONE - Attention to Telephone conference with Receiver re: same.	0.70	\$220.50
11/26/2013	DJP	ONE - Attention to	0.50	\$157.50
11/26/2013	DJP	ONE - Attention to Prepare	2.80	\$882.00
11/26/2013	DSN	One - Review correspondence from Jim Hopwood and respond to same regarding escrow funds (.20); exchange correspondence with Jill Frew and Rob Fraiman (.10); review correspondence pertaining to (.20); review correspondence pertaining to (.20); telephone conference with Peter Baronoff regarding various issues (.30); review correspondence pertaining to (.40); telephone conference with David Powers (.20); review (.10); review correspondence relating (.10); draft correspondence to Jay Shiland (.10); meet with counsel relating to (.30); telephone conference with Peter Baronoff relating to Cain Agreement and various closing related issues (.40); review	4.40	\$1,386.00

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		, and draft correspondence relating to same (.40); review correspondence from and draft correspondence to Sara Gold regarding Zurich insurance claim (.10); review correspondence from and draft correspondence to Jill Frew, Rob Fraiman and Peter Baronoff (.10); draft correspondence relating to (.10); review correspondence from Jonathan Etra (.20); conference with Jonathan Etra regarding (.10); Three - review correspondence from Matt Hurlock regarding (.20); telephone conference with Matt Hurlock regarding same (.30); review correspondence relating to (.30).		
11/26/2013	GEC	Review and respond to e-mails from Abe Gutwein regarding Success discharges; Telephone conference regarding Telephone conference with Ed Cooper regarding same; Draft e-mail to Stu and Abe regarding change in Success discharge	2.80	\$882.00
11/26/2013	NSG	ONE--Conference calls regarding	1.00	\$315.00
11/27/2013	DJP	ONE - Attention to	0.40	\$126.00
11/27/2013	DJP	ONE - Attention to	2.10	\$661.50
11/27/2013	DSN	One - Review correspondence relating to (.10); review correspondence from David Armstrong regarding Consulting Employment Agreements (.10); review correspondence relating to (.20); review correspondence from Eric Larson to David Powers (.20); review and analyze and draft correspondence relating to same (1.20); review (.10).	1.90	\$598.50
11/27/2013	GEC	Review	0.30	\$94.50
11/27/2013	J-E	ONE -- Review and revisions to (.4). Conference call with Receiver and Mr. Powers re (.5).	0.90	\$283.50
11/27/2013	NSG	ONE--Attention to	1.20	\$378.00
11/27/2013	P-A	FOUR: Meet with Receiver regarding ; Telephone conference with David Powers;	0.40	\$60.00
11/29/2013	DSN	One - Prepare for telephone conference with Peter Baronoff and Sara Gold regarding Zurich claim (.40); telephone conference with Peter Baronoff and Sara Gold regarding Zurich claim (.60); telephone conference with Peter Baronoff	1.50	\$472.50



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regarding various other closing related issues  
(.40); review correspondence from David Powers  
and draft correspondence to Jonathan Etra  
regarding same (.10).

11/30/2013	DSN	Three - Exchange correspondence with Matt Hurlock regarding D&O insurance (.10).	0.10	\$31.50
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**TOTAL PROFESSIONAL CHARGES ..... \$626,986.00**

**TIMEKEEPER SUMMARY**

JAD	Jeffrey A. Deutch, PA	7.10 hrs @	\$315.00	per hour	\$2,236.50
NSG	Nina S. Gordon, PA	83.00 hrs @	\$315.00	per hour	\$26,145.00
JJW	James J. Wheeler	5.00 hrs @	\$315.00	per hour	\$1,575.00
DJP	David Powers	817.70 hrs @	\$315.00	per hour	\$257,575.50
GEC	Gene E. Crick	226.90 hrs @	\$315.00	per hour	\$71,473.50
PAS	Peter Schoemann	1.50 hrs @	\$315.00	per hour	\$472.50
DSN	Daniel S. Newman, PA	529.10 hrs @	\$315.00	per hour	\$166,666.50
M-T	Matthew Thompson	23.20 hrs @	\$250.00	per hour	\$5,800.00
J-E	Jonathan Etra	150.00 hrs @	\$315.00	per hour	\$47,250.00
JA	Jay Adams	1.70 hrs @	\$315.00	per hour	\$535.50
DDK	Diane D. Karst	.40 hrs @	\$315.00	per hour	\$126.00
C-C	Christopher Cavallo	97.80 hrs @	\$250.00	per hour	\$24,450.00
NGD	Nathaniel Dutt	3.00 hrs @	\$195.00	per hour	\$585.00
P-A	Patricia Anzalone	132.10 hrs @	\$150.00	per hour	\$19,815.00
G-F	Gisela Fasco	.20 hrs @	\$150.00	per hour	\$30.00
M-D	Mandy Davis	.60 hrs @	\$150.00	per hour	\$90.00
E-C	Elaine Carlson	11.10 hrs @	\$150.00	per hour	\$1,665.00
N-C	Nancy Cotto	3.30 hrs @	\$150.00	per hour	\$495.00

**TIMEKEEPER TOTAL ..... \$626,986.00**

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**ITEMIZED EXPENSES**


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11/02/2012	Conference Call Service - VENDOR: InterCall Inv.# 1741730372	\$8.83
11/13/2012	Other Costs - VENDOR: Daniel Newman Newslink-mtg w/P.Baronoff in LA 43125.0002	\$10.89
11/14/2012	Travel - VENDOR: Daniel Newman Fee for Flight Change- 43125.0002	\$64.00
11/14/2012	Other Costs - VENDOR: Daniel Newman Meals-Mtg w/P.Baronoff in LA 43125.0002	\$29.49
11/15/2012	Travel - VENDOR: Daniel Newman Parking	\$34.00
11/16/2012	Other Costs - VENDOR: Daniel Newman Meal-Mtg w/P.Baronoff in LA 43125.0002	\$12.95
11/21/2012	Conference Call Service - VENDOR: InterCall Inv.# 1741730372	\$11.10
11/27/2012	Conference Call Service - VENDOR: InterCall Inv.# 1741730372	\$2.86
12/18/2012	Conference Call Service - VENDOR: InterCall Inv.#1741780760	\$3.32
01/03/2013	Conference Call Service - VENDOR: InterCall Inv.#1741803672	\$3.49
01/08/2013	Conference Call Service - VENDOR: InterCall Inv.#1741803672	\$2.35
01/09/2013	Conference Call Service - VENDOR: InterCall Inv.#1741803672	\$13.62
01/10/2013	Conference Call Service - VENDOR: InterCall Inv.#1741803672	\$1.08
01/14/2013	Filing Fees for Electronic Filing of UCC-1 - VENDOR: Florida UCC, Inc.	\$35.00
01/14/2013	Filing Fees for Electronic Filing of UCC-1 - VENDOR: Florida UCC, Inc.	\$35.00
01/15/2013	Conference Call Service - VENDOR: InterCall Inv.#1741803672	\$5.95
01/18/2013	Conference Call Service - VENDOR: InterCall Inv.#1741803672	\$2.71
01/22/2013	Conference Call Service - VENDOR: InterCall Inv.#1741803672	\$4.41
01/24/2013	Filing Fees for copies of the Certificate of Incorporation, including amendments, of Founding Partners Stable-Value Fund, L.P. from the Delaware Secretary of State - VENDOR: Capitol Services, Inc.	\$47.00

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01/29/2013	Conference Call Service - VENDOR: InterCall Inv.#1741803672	\$10.27
02/04/2013	FedEx Tracking # 794673381224 Tracy A. Jessner Hooper, Lundy & Bookman, P.C. 1875 Century Park East LOS ANGELES CA 90067	\$16.42
02/06/2013	FedEx Tracking # 794695746170 David Powers, Esq. Broad and Cassel 7777 Glades Road BOCA RATON FL 33434	\$9.33
02/07/2013	FedEx Tracking # 794705839234 Tracy A. Jessner, Esq. Hooper, Lundy & Bookman, P.C. 1875 Century Park East LOS ANGELES CA 90067	\$16.42
02/07/2013	Conference Call Service - VENDOR: InterCall Inv.#1741888645	\$7.34
02/14/2013	Conference Call Service - VENDOR: InterCall	\$5.73
02/19/2013	Conference Call Service - VENDOR: InterCall	\$12.01
02/26/2013	Conference Call Service - VENDOR: InterCall	\$16.19
02/27/2013	FedEx Tracking # 794850673435 Jeffrey S. Moore Phelps Dunbar, LLP 201 S. Spring Street TUPELO MS 38804	\$60.01
03/08/2013	Conference Call Service - VENDOR: InterCall	\$3.90
03/13/2013	Conference Call Service - VENDOR: InterCall Inv.#1741918813	\$4.30
04/19/2013	Conference Call Service - VENDOR: InterCall Inv.# 1741963918	\$10.08
05/01/2013	Conference Call Service - VENDOR: InterCall	\$5.85
05/31/2013	Conference Call Service - VENDOR: InterCall Inv.#1742059539	\$6.70
06/13/2013	Conference Call Service - VENDOR: InterCall Inv.#1742066254	\$5.52
07/09/2013	Conference Call Service - VENDOR: InterCall	\$7.60
07/18/2013	Conference Call Service - VENDOR: InterCall	\$6.63
08/06/2013	Conference Call Service - VENDOR: InterCall Inv.#1742197696	\$25.19
08/09/2013	Conference Call Service - VENDOR: InterCall Inv.#1742197696	\$3.43
08/16/2013	Conference Call Service - VENDOR: InterCall	\$5.07
08/31/2013	Conference Call Service - VENDOR: InterCall	\$22.96
09/03/2013	Conference Call Service - VENDOR: InterCall Inv.#1742213963	\$15.65
09/05/2013	Conference Call Service - VENDOR: InterCall	\$5.60
09/12/2013	Conference Call Service - VENDOR: InterCall	\$7.89

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09/16/2013	Conference Call Service - VENDOR: InterCall Inv.#1742213963	\$2.45
09/26/2013	Filing Fees - VENDOR: Capitol Services, Inc. Certificate of Incorporation of FPD Holdings, Inc. with the Delaware Secretary of State	\$282.00
09/27/2013	Conference Call Service - VENDOR: InterCall Inv.#1742213963	\$12.91
10/01/2013	Conference Call Service - VENDOR: InterCall Inv.#1742257181	\$10.56
10/07/2013	Conference Call Service - VENDOR: InterCall Inv.#1742257181	\$15.04
10/18/2013	Conference Call Service - VENDOR: InterCall	\$4.82
10/23/2013	Conference Call Service - VENDOR: InterCall Inv.#1742257181	\$7.83
10/25/2013	Conference Call Service - VENDOR: InterCall Inv.#1742257181	\$11.14
10/28/2013	Conference Call Service - VENDOR: InterCall	\$9.65
10/28/2013	Filing Fees for Corporate Minute Book for FPD Holdings, Inc. - VENDOR: FASTKIT CORP.	\$52.64
11/18/2013	Conference Call Service - VENDOR: InterCall	\$15.73
11/19/2013	Conference Call Service - VENDOR: InterCall	\$6.21
	Parking	\$30.00
	Long Distance Telephone	\$176.86
	Postage	\$984.61
	Photocopies	\$2,425.22
	<b>Total Expenses .....</b>	<b><u>\$4,665.81</u></b>

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ITEMIZED PROFESSIONAL CHARGES

12/02/2013	C-C	FOUR: Review and redact bills in preparation for filing fee application (1.3) (No Charge); Communication with investor re: case status and follow up emails re the same (.5); Review various emails re: the same (.2).	0.70	\$175.00
12/02/2013	DJP	ONE - Attention to ; Telephone conference with Receiver and tax professionals re: same.	2.10	\$661.50
12/02/2013	DSN	One - Telephone conference with Gene Crick, David Powers and Ed Cooper regarding (1.90); telephone conference with Jill Frew, Rob Fraiman and Peter Baronoff regarding (.80); review correspondence relating to and application and additional documentation relating to particular question (.40); Three - draft correspondence relating to Board (.20).	3.30	\$1,039.50
12/02/2013	GEC	ONE-Conference call regarding	2.20	\$693.00
12/02/2013	J-E	ONE -- Reviewed files regarding issue on for closing.	1.00	\$315.00
12/02/2013	NSG	ONE--Attention to working capital loan matters, including receipt of draft HFG loan agreement, correspondence to and from D. Newman and D. Powers re:	0.70	\$220.50
12/03/2013	C-C	ONE -Prepare	0.80	\$200.00
12/03/2013	DJP	ONE - Attention to	1.00	\$315.00
12/03/2013	DJP	ONE - Attention to	1.90	\$598.50
12/03/2013	DJP	ONE - Attention to	0.40	\$126.00
12/03/2013	DJP	ONE - Attention to	0.30	\$94.50
12/03/2013	DSN	One - Telephone conference with Jim Hopwood and IRS (.30); telephone conference with Peter Baronoff regarding IRS issue (.20); review correspondence from Peter Baronoff regarding MTS (.20); telephone conference with Peter Baronoff regarding tax issues and other related issues (.30); draft multiple correspondence relating to and review correspondence regarding same (.30); telephone conference with Gene Crick, Ed Cooper and Greer and Dave from K&E regarding	3.50	\$1,102.50

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		(.20); review documents in preparation for (1.10); review correspondence from and draft correspondence to David Siegel (.10); Three - review correspondence from Matt Hurlock (.10); draft correspondence to and review correspondence from Eric Larson regarding (.30); draft correspondence related to Board meeting (.10); review correspondence from Peter Baronoff relating to Lee County and Miami Lakes facilities (.30).		
12/03/2013	GEC	ONE -Conference with Ed Cooper regarding Philips regarding same; Conference with Greer	1.70	\$535.50
12/03/2013	J-E	ONE -- Locate and review prior briefings	0.40	\$126.00
12/03/2013	NSG	ONE--Conference regarding	0.70	\$220.50
12/03/2013	P-A	FOUR: Telephone conference with David Powers; Prepare memo to Dan Newman.	0.20	\$30.00
12/04/2013	C-C	ONE Meet with Mr. Etra re:	0.20	\$50.00
12/04/2013	DJP	ONE - Attention to Various emails regarding	3.30	\$1,039.50
12/04/2013	DJP	ONE - Attend lengthy call re: settlement tax issues, including	2.00	\$630.00
12/04/2013	DSN	One - Prepare for and attend tax meeting and conferences relating to same (3.50); telephone conference with Keith Reuben (.10); One - conference with Peter Baronoff regarding Cain agreement (.20); review correspondence from and draft correspondence to Nina Gordon relating to (.20); review documentation pertaining (.40); telephone conference with David Powers relating to (.30); review correspondence from Jim Hopwood regarding closing and draft correspondence relating to same (.20); Three - telephone conference with Matt Hurlock regarding (.30); review correspondence from Matt Hurlock regarding (.30); draft correspondence regarding (.20); telephone conference with Jay Shiland regarding (.30); telephone conference with Peter Baronoff relating to MTS (.10); draft correspondence relating to MTS (.20).	6.30	\$1,984.50

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12/04/2013	GEC	ONE -Attend video Conference with Proskauer attorneys to discuss settlement of tax issues.	3.30	\$1,039.50
12/05/2013	C-C	FOUR-Review invoices in preparation for filing fee application (2.1) (No Charge); Meet with client and Mr. Etra re: same (.2); Meet with Ms. Padron re: same (.2).	0.40	\$100.00
12/05/2013	DJP	ONE - Review and revise	0.30	\$94.50
12/05/2013	DJP	ONE - Attention to various settlement closing matters,including	2.20	\$693.00
12/05/2013	DJP	ONE - Attention to :	0.70	\$220.50
12/05/2013	DJP	ONE - Attention to ; Lengthy telephone conference with Proposed Board.	2.50	\$787.50
12/05/2013	DSN	Three - Review various materials in preparation for Board call, draft multiple correspondence regarding same and telephone conferences in preparation for same and attend Board call (3.10); telephone conference regarding and review correspondence regarding same (.30); One - work on and draft correspondence regarding same (.50); multiple emails with counsel and accountants and conference regarding (.80); emails and conferences regarding draft (.30); draft correspondence to Peter Baronoff and Jim Hopwood regarding closing items (.10); draft correspondence and review multiple correspondence regarding (.30); review additional documents regarding (.70).	6.10	\$1,921.50
12/05/2013	GEC	ONE- Review list of items following video conference.	0.50	\$157.50
12/05/2013	J-R	ONE-Revise	0.60	\$90.00
12/05/2013	P-A	FOUR: Transmit payments to Capitol Services and First American Title; Prepare memo to Fara Palazzolo.	0.50	\$75.00
12/06/2013	DJP	ONE - Attention to matters, including various emails with Working Group and Promise re HFG Schedules and Lender Schedules.	1.70	\$535.50
12/06/2013	DJP	ONE - Attention to	1.50	\$472.50
12/06/2013	DSN	Three - Review correspondence and draft correspondence regarding	1.00	\$315.00



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		Shiland (.10); One - review correspondence regarding HFG and items to discuss and draft emails regarding HFG and scheduling of group call (.30); review correspondence from Jim Hopwood regarding HFG issues (.10); review correspondence regarding Cain draft settlement and draft correspondence regarding same (.10); draft correspondence and review correspondence regarding closing steps and related matters (.40).		
12/06/2013	GEC	ONE-Review and respond to Ed Cooper e-mails regarding checking the box for Success or FP Designee.	2.60	\$819.00
12/06/2013	NSG	ONE-Multiple emails to and from working group to coordinate call to discuss draft loan agreement and update group re: status.	0.90	\$283.50
12/07/2013	C-C	FOUR - Review billing records in preparation for drafting fee application. (No Charge)	1.10	\$0.00
12/07/2013	DSN	One - Review and analyze correspondence regarding lender issues and draft correspondence regarding same (.60); draft follow up correspondence regarding HFG issues (.10).	0.70	\$220.50
12/08/2013	DSN	One - Telephone conference with Nina Gordon regarding lenders (.30); telephone conference with Peter Baronoff (.10).	0.40	\$126.00
12/09/2013	C-C	FOUR-Review and redact bills in preparation for completion of fee application (.1); Meet with Ms. Padron re: the same (.1).(No Charge)	0.20	\$0.00
12/09/2013	DJP	ONE - Attention to Cain Brothers Settlement; Telephone conference re: same.	0.90	\$283.50
12/09/2013	DJP	ONE - Attention to various settlement closing matters. including review of Receiver's Motion for Court Approval of Recommendations Concerning Claims.	0.70	\$220.50
12/09/2013	DSN	Three - Review correspondence from Peter Baronoff regarding San Diego and Quantum business related issues (.30); One - draft correspondence regarding Cain settlement (.10); review correspondence from Ed Cooper regarding closing related issues and related correspondence (.30).	0.70	\$220.50
12/09/2013	NSG	ONE-Multiple emails to and from working group to coordinate receipt of comments, receipt of investor list and confirmation of Cain Brothers' fees.	0.90	\$283.50
12/09/2013	P-A	FOUR: Written and verbal communications with Adam Lang regarding summary and schedules for report.	0.30	\$45.00



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12/10/2013	C-C	FOUR: Review and redact bills in preparation for filing fee application (1.0) (No Charge); Draft various e-mails re: the same (.5); Review documents in preparation for same (.1).	0.60	\$150.00
12/10/2013	DJP	ONE - Attention to various settlement closing matters, Review draft of proposed Cain Settlement Agreement, Baronoff Employment Agreement and Escrow Agreement.	2.50	\$787.50
12/10/2013	DSN	One - Work on summary for IRS (.50); telephone conferences with Peter Baronoff and Jim Hopwood regarding lease subordination and related issues (.40); telephone conference with Peter Baronoff, Jim Hopwood, Stuart Rosow and Abe Gutwein regarding tax related issues (.40); review latest Cain settlement document (.30); review various correspondence from Peter Baronoff regarding closing and related issues (.70); review correspondence from Nina Gordon regarding various loan related issues (1.00); review correspondence from and draft correspondence to Jim Hopwood regarding expense related issue (.20); internal conferences relating to expense related issues and calculations (.20); review correspondence from Joe Choi (.30); review correspondence relating to tax issues (.10); work on issues pertaining to Peter Baronoff's Employment Agreement (.30).	4.40	\$1,386.00
12/11/2013	C-C	FOUR: Review and redact bills in preparation for filing fee application (2.5) (No Charge); Draft various e-mails re: the same (.5); Meet with Ms. Anzalone re: the same (.1).	0.60	\$150.00
12/11/2013	DJP	ONE - Attention to settlement closing matters, including review of settlement agreement schedules and closing checklist.	1.50	\$472.50
12/11/2013	DSN	Three - Conference regarding business related issues with Peter Baronoff, Jim Hopwood and Jay Shiland (2.50); telephone conference with David Armstrong regarding same (.40); correspondence with Peter Baronoff regarding status of healthcare law (.30); One - multiple conferences and correspondence regarding closing related issues, including lender, IRS, closing steps and expense estimates for closing and review documents regarding all of the foregoing (6.30).	9.50	\$2,992.50
12/11/2013	J-E	ONE -- Work on Cain Brothers agreement.	0.50	\$157.50
12/11/2013	P-A	FOUR: Assist with Receiver's Report and information needed for next filing (.3); Meet with Chris Cavallo and prepare memo regarding same	0.70	\$105.00

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		(.1); Various written and verbal communications with Legal Assistant at Arnall Golden Gregory (.3).		
12/12/2013	C-C	FOUR: Review and redact bills in preparation for finalizing fee application (7.0) (3.5 No charge); Draft various emails re: the same (.6); Revise fee application filing (1.0).	5.10	\$1,275.00
12/12/2013	DJP	ONE - Attention to settlement closing matters, including review of settlement agreement schedules and closing checklist.	1.50	\$472.50
12/12/2013	DSN	Three - Review and draft correspondence and conferences regarding D&O issue(.40); draft correspondence and review correspondence regarding Consultant Agreement (.60).	1.00	\$315.00
12/12/2013	DSN	One - Conferences regarding lender and closing, correspondence regarding tax and closing items, correspondence regarding settlement schedules, correspondence regarding expenses for closing reimbursement, correspondence with Keith Reuben regarding collateral issue, correspondence with Peter Baronoff regarding various issues, review documents regarding closing, telephone conferences regarding closing (4.40).	4.40	\$1,386.00
12/12/2013	P-A	FOUR: Ongoing communications with the Receiver's retained professionals, and assist counsel with report.	0.50	\$75.00
12/13/2013	C-C	FOUR: Review and redact bills in preparation for filing fee application (6.0) (3.0 No Charge); Review and revise fee application filing (.5); Various meetings and correspondence with Ms. Anzalone and the Receiver's other professionals in connection with finalizing fee application (1.0).	4.50	\$1,125.00
12/13/2013	DJP	ONE - Attention to settlement closing matters, including various emails with Working Group and Promise regarding draft Cain Settlement Agreement breakdown and December projection and discussion materials prepared for FP Designee Board.	1.50	\$472.50
12/13/2013	DSN	One - Telephone conference with Peter Baronoff regarding lenders (.30); email David Armstrong requesting certain documents (.10); telephone conferences with Peter Baronoff regarding closing related issues (.50); review correspondence relating to closing and lending related issues (1.00); review correspondence from Chris Cavallo relating to closing expenses (.10); telephone conferences with Ed Cooper and Jim Hopwood relating to closing steps and related	3.50	\$1,102.50

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		issues (.30); telephone conference with Peter Baronoff regarding same (.20); review correspondence from Nina Gordon relating to (.10); Three - review correspondence and draft correspondence regarding Board call (.20); draft correspondence to David Powers regarding agreements (.10); review correspondence from Jill Frew regarding Cain Brothers (.10); review and comments to same and conferences regarding same (.40); review correspondence from and draft correspondence to Matt Hurlock (.10).		
12/13/2013	P-A	FOUR: Meet with counsel and continued assistance with (.6); Telephone conferences and written communications with retained professionals (.6).	1.20	\$180.00
12/14/2013	DSN	Three - Revisions to and emails relating to same (.40); review email from David Armstrong (.10); One - telephone conference with Keith Reuben regarding closing related issues (.30); review correspondence from Jim Hopwood regarding IRS telephone conference (.10); review and draft correspondence regarding same (.60); review correspondence with counsel relating to (.10); review correspondence from and draft correspondence to Jill Frew (.30).	1.90	\$598.50
12/15/2013	C-C	ONE: Review (.1); Review e-mails related to the same (.1); Review (.2)	0.40	\$100.00
12/15/2013	J-E	ONE - Responded to Receiver's inquiries regarding	0.70	\$220.50
12/15/2013	NSG	ONE--Review and status of pending items.	1.20	\$378.00
12/16/2013	C-C	FOUR: Review and finalize fee application.	0.50	\$125.00
12/16/2013	DJP	ONE - Attention to ; Prepare ; Review revised Schedules; Participate in lengthy closing status call; Attention to Review and revise	3.40	\$2,646.00
12/16/2013	DSN	Three - Review correspondence and conversations regarding and preparation and materials for same (.90); One - review correspondence and conferences regarding	6.10	\$1,921.50

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		(.40); review correspondence regarding		
		and review documents (3.10); prepare for review correspondence regarding same and attend closing conference call (1.50); review correspondence regarding (.20).		
12/16/2013	NSG	ONE-Correspondence to HFG counsel forwarding account control agreements, forwarding list of claimants and responding to proposed language in UCC financing statements; Attention to closing matters, including	1.80	\$567.00
12/16/2013	P-A	FOUR: Continued communications, both written and verbal regarding	0.60	\$90.00
12/17/2013	DJP	ONE - Attention to settlement closing matters; Attention to Attention to Revise Extended	10.60	\$3,339.00
12/17/2013	DSN	telephone conference re: Three - Telephone conference with Jay Shiland regarding Schron issue (.20); telephone conference with Jay Shiland and Keith Reuben and Matt Hurlock regarding Board meeting (.80); prepare for (.50); review and analyze documents (.30); telephone conference with Matt Hurlock regarding (.30); draft various correspondence relating to (.30); telephone conference with David Armstrong regarding Schron (.30); review correspondence from David Armstrong regarding Schron (.20); One - review correspondence from Gene Crick regarding (.20); draft correspondence relating to and review correspondence from David Powers regarding same (.50); review correspondence from Scott Bouchner regarding closing related issues (.10); telephone conference with Jim Hopwood and Mr. Hayes, of IRS (.30); telephone conference with Peter Baronoff regarding same (.10); review correspondence from Mr. Hayes (.20); review additional correspondence from Scott Bouchner regarding allocation (.30); review correspondence from Jill Frew regarding Cain Brothers and other closing related issues (.10);	7.70	\$2,425.50

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		review correspondence from Cain Brothers and the Company regarding investor question (.20); review additional correspondence from David Armstrong regarding Schron (.70); prepare for and attend telephone conference regarding (.90); prepare for and attend follow up conference call with Midcap (.40); telephone conference with Peter Baronoff, Jill Frew, Jim Hopwood and others relating to IRS lien subordination issue (.80).		
12/17/2013	GEC	ONE-Telephone conference; Draft e-mail regarding ; Revise	2.30	\$724.50
12/17/2013	NSG	ONE-Attention to working capital line of credit matters, including telephone conferences with J. Frew and D. Newman re: status of MidCap loan agreement, IRS subordination and possible timing of closing.	2.60	\$819.00
12/17/2013	NSG	ONE--Review and draft current issues list regarding loan agreement; circulate issues list to working group.	2.00	\$630.00
12/17/2013	P-A	FOUR: Written communications related to Memo to SEC regarding our proposed report.	0.70	\$105.00
12/18/2013	DJP	ONE - Attention to settlement closing matters; Various telephone conferences re: Attention to settlement tax issues; Attention to proposed FP Designee Board issues; Telephone conference with proposed FP Designee Board; Revise	9.20	\$2,898.00
12/18/2013	DSN	One - Telephone conference with Peter Baronoff, Nina Gordon, Jill Frew and others regarding negotiations with MidCap (1.00); prepare for and attend Board conference call (2.50); telephone conferences with Matt Hurlock regarding (.50); review and analyze and draft correspondence to Matt Hurlock regarding same (.40); review and analyze materials from Jay Shiland and draft correspondence regarding same (.90); telephone conferences with Jay Shiland regarding various issues pertaining to future Board meeting (.50); attend closing conference call on various closing related issues to be completed (1.00); attend conference call with MidCap regarding lending and prepare for same (1.30); review correspondence from Gene Crick and communications with Gene Crick and David	9.10	\$2,866.50

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		Powers relating to same (.50); telephone conferences with Peter Baronoff regarding closing related issues (.50).		
12/18/2013	GEC	ONE-Review review and respond to e-mails.	0.50	\$157.50
12/18/2013	NSG	ONE--Multiple telephone conferences with borrower and borrower's counsel regarding open issues on MidCap loan agreement.	2.50	\$787.50
12/18/2013	NSG	ONE- Conference call with working group to discuss closing matters.	1.00	\$315.00
12/18/2013	NSG	ONE--Revise issues list and forward to MidCap counsel.	1.20	\$378.00
12/18/2013	NSG	ONE-Attention to closing matters, including follow up emails regarding and correspondence to and from J. Frew re: status of disclosure schedules.	0.90	\$283.50
12/19/2013	DJP	ONE - Attention to settlement closing matters; Revise Attention to Performance Security issues; Attention to Midcap loan issues.	8.30	\$2,614.50
12/19/2013	DSN	One - Prepare for and attend telephone conference with Joe Choi, Vince Paparo and David Powers regarding closing related issues (1.30); draft correspondence regarding Peter Baronoff Employment Agreement and telephone conference with Peter Baronoff regarding Peter Baronoff Employment Agreement (.50); telephone conference with Keith Reuben regarding closing related issues (.40); review correspondence from Nina Gordon relating to (.20); review correspondence from David Powers regarding MidCap (.10); review correspondence from Jill Frew regarding investor and draft correspondence regarding same (.20); review correspondence from David Powers regarding closing checklist (.20); review correspondence from Jim Hopwood regarding certificate of subordination (.10); review correspondence from Jim Hopwood regarding IRS issues (.10); review correspondence from Jim Hopwood regarding certificate (.10); review correspondence from Abe Gutwein regarding closing related issues (.20); review correspondence to Nina Gordon and from Nina Gordon regarding closing and loan (.10);	4.30	\$1,354.50



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		review correspondence from David Powers regarding transfer of property and correspondence to Ed Cooper regarding same (.10); review correspondence from Scott Bouchner regarding closing related issues and draft correspondence regarding same (.20); Three - telephone conference with Jay Shiland regarding Board related issues (.30); review correspondence from Eric Larson regarding (.20).		
12/20/2013	DJP	ONE - Attention to settlement and loan closing matters; Various telephone conferences and emails from and to Working Group, Promise and Proskauer regarding dismissal provisions from settlement agreement, pending items for settlement closing and pending items for loan closing; Review updated UCC search summary report; Revise post-closing structure chart and Tax Closing Agreement.	8.30	\$2,614.50
12/20/2013	DSN	One - Telephone conference with Keith Reuben (.30); draft correspondence to Nina Gordon (.10); review correspondence from Nina Gordon (.10); telephone conference with David Powers regarding closing (.20); draft correspondence to Nina Gordon regarding closing (.10); telephone conferences with Peter Baronoff regarding various closing related issues (.30); review documents from David Armstrong regarding business related issue (1.00); telephone conference with counsel for MidCap and working group regarding working line of credit and prepare for same (1.10); telephone conference with Keith Reuben regarding lending related issues (.20); telephone conference with David Powers and Gene Crick and Ed Cooper regarding and prepare for same (1.00); telephone conference regarding closing issues with Jill Frew and working group and prepare for same (1.00); telephone conference with Peter Baronoff, David Armstrong, and Promise outside counsel regarding Schron (.40); draft correspondence to David Armstrong regarding Schron issue and review correspondence regarding same (.30); review correspondence from Gene Crick regarding (.50); Three - review follow up correspondence from David Armstrong and telephone conference with David Armstrong regarding business opportunity (.30); telephone conference with Eric Larson regarding and	9.00	\$2,835.00

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		review correspondence from Eric Larson regarding (.20); draft correspondence to Peter Baronoff, Jim Hopwood and David Armstrong regarding D&O insurance and review correspondence regarding same (.10); telephone conference with Keith Reuben regarding closing related issues (.20); review emails relating to various closing related documents (1.60).		
12/20/2013	GEC	ONE-Telephone conference regarding	1.40	\$441.00
12/20/2013	NSG	ONE--Attention to line of credit closing matters, including conference call with lenders' counsel, borrowers and borrowers' counsel to discuss latest draft of loan agreement and open items, follow up regarding lien searches and distribution of draft settlement agreements to lenders' counsel, follow up regarding landlords' lien waivers, and follow up regarding status of state tax lien waivers; multiple email correspondence to and from working group re: same.	4.00	\$1,260.00
12/23/2013	DJP	ONE-Attention to settlement and loan closing matters; Review and revise Prepare Attention to Loan Prepare Agreement revisions.	7.10	\$2,236.50
12/23/2013	DSN	One - Telephone conference regarding lending issues and prepare for same (2.60); correspondence with Nina Gordon regarding loan agreement and lender document (.20); review correspondence from and draft correspondence to Jill Frew regarding investor (.20); draft correspondence and review correspondence from Jay Shiland regarding Management Agreements (.20); draft correspondence to Jonathan Etra regarding (.10); review additional correspondence from Nina Gordon regarding (.20); ; telephone conference with Jay Shiland regarding closing related issues (.30); review correspondence from Jim Hopwood regarding expenses to be paid on closing and draft correspondence to Jim Hopwood regarding same (.30); Three - telephone conference with Matt Hurlock regarding (.30); draft correspondence to and review correspondence from Jill Frew regarding Cain Settlement Agreement (.20); draft correspondence to and	5.40	\$1,701.00



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		review correspondence from Richie Cohen regarding insurance (.20); telephone conference with Jim Hopwood (.10); telephone conference with Richie Cohen regarding insurance related issues (.20); draft additional correspondence to and review additional correspondence from Jill Frew regarding Cain Settlement Agreement (.10); review correspondence from Gene Crick and David Powers regarding (.20).		
12/23/2013	GEC	ONE-Review and respond to e-mails regarding	0.60	\$189.00
12/23/2013	NSG	ONE--Call with J. Frew, P. Baronoff, J. Hopwood, J. Choi and D. Armstrong to discuss comments to loan agreement.	2.50	\$787.50
12/23/2013	NSG	ONE--Review and begin revisions to MidCap loan agreement per comments received.	4.50	\$1,417.50
12/23/2013	NSG	ONE--Attention to closing matters, including conference call with working group to discuss loan agreement, correspondence to and from J. Frew re: status, correspondence to and from D. Armstrong re: state tax lien waivers, and review of comments to loan agreement from Proskauer.	1.80	\$567.00
12/24/2013	DJP	ONE- Attention to settlement and loan closing matters; including multiple telephone conferences and emails to and from Promise, Proskauer and the Working Group regarding the Tax Closing Agreement, revised stock transfer and assignment documents, Exhibit 4 of the Disclosure Statement and IRS subordination revisions.	5.60	\$1,764.00
12/24/2013	DSN	One - Telephone conference with Jim Hopwood regarding closing related expense issues and review correspondence regarding same (.30); telephone conference with Jill Frew and Nicole, of Cain, and Jonathan Etra regarding Cain Settlement Agreement (.40); revise (.10); draft correspondence to Peter Baronoff regarding Cain Settlement Agreement (.10); review various correspondence and lending documents from Nina Gordon (.50); telephone conference with David Powers regarding closing related issues (.30); review correspondence from David Powers regarding and draft correspondence regarding same (.20); review correspondence from Jim Hopwood regarding closing expenses and draft correspondence regarding same (.20); review correspondence from counsel for lenders regarding loan agreement form (.10); review	2.90	\$913.50

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		correspondence from Nina Gordon regarding same (.10); review correspondence from Jim Hopwood regarding same (.10); review correspondence from Richie Cohen regarding closing expenses (.10); review correspondence from David Powers regarding Management Agreements (.10); review correspondence from Nina Gordon regarding Loan Agreement (.10); Three - telephone conference with Richie Cohen regarding designee insurance and review correspondence from Richie Cohen regarding same (.20).		
12/24/2013	GEC	ONE-Review and respond to e-mails regarding	0.20	\$63.00
12/24/2013	NSG	ONE--Complete revisions to MidCap loan agreement and circulate to lender's counsel.	5.50	\$1,732.50
12/26/2013	CBW	ONE-Telephone conference with D. Powers re single member LLC issues	0.20	\$63.00
12/26/2013	DJP	ONE-Attention to settlement and loan closing matters; Attention to performance security issues; Attention to Tax Closing Agreement issues; Review Principal's Disclosure Statement updates.	10.30	\$3,244.50
12/26/2013	DSN	ONE-Draft correspondence and review various documents relating to expense payments, foreclosing;(.50) meet with David Powers re closing related issues related to settlement documents and conferences re same (1.1); Review various settlement documents in connection with closing; (1.0) Telephone conferences with Peter Baronoff re various business related issues (.5); telephone conference with Vince Papparro re guarantee (.2); draft correspondence to Vince Papparro (.1); review correspondence from Vincent Papparro (.1)	3.50	\$1,102.50
12/26/2013	DSN	ONE-Review correspondence relating to (.20); review additional correspondence relating to draft correspondence to Gene Crick enclosing documents (.1)	0.30	\$94.50
12/26/2013	GEC	ONE-Revised and respond to e-mails regarding same.	1.50	\$472.50
12/26/2013	J-E	ONE - Work on closing items, including review of	1.00	\$315.00
12/26/2013	NSG	ONE--Attention to loan closing matters, including correspondence to and from J. Hopwood and J. Choi re: loan agreement and status of open items, UCC searches and landlords' lien waivers; review	2.50	\$787.50

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		checklist; review draft disclosure schedules and correspondence to and from J. Choi and J. Hopwood re: same.		
12/26/2013	NSG	ONE--Attention to issues relating to	0.80	\$252.00
12/27/2013	DJP	ONE - Attention to settlement and loan closing matters; Attention to Revise same.	8.60	\$2,709.00
12/27/2013	DSN	ONE-Telephone conference with Jim Hopwood and Richard Cohen relating to D&O insurance payment (.20); attend conference call relating to closing related issues (.70); telephone conferences with Peter Barronoff relating to closing related issues (.40); review correspondence from Vince Paparo (.1); draft correspondence to Vince Paparo (.10); telephone conference with Vince Paparo re performance related issues (.40); telephone conference with David Powers re (.7) draft correspondence to add and draft language re same (.40); review correspondence from Peter Barronoff relating to employment agreement (.2); telephone conference with Jay Shiland re various issue pertaining to closing board issues (.3); draft correspondence to Matt S. re Cain Agreement and MTS Agreement (.30); conference with Jonathan Etra, Esq., re review various correspondence relating to (.6); review correspondence relating to California Landlord (.1)	4.50	\$1,417.50
12/27/2013	DSN	ONE-Review correspondence re Cain Agreement; draft correspondence relating to same	0.30	\$94.50
12/27/2013	DSN	ONE-Draft correspondence to Matt Herlock re	0.10	\$31.50
12/27/2013	DSN	One - Review Midcap markup changes (.60).	0.60	\$189.00
12/27/2013	NSG	ONE--All hands call, including lender, lender's counsel, borrowers, borrowers' counsel, and advisors, regarding closing of working capital line of credit.	1.00	\$315.00
12/27/2013	NSG	ONE--Attention to loan closing and diligence matters, including correspondence to and from lender's counsel forwarding draft disclosure schedules, circulating lender's counsel's comments to information certificate, coordination of call with SunTrust to discuss account control agreements, and beginning review of revised loan	4.60	\$1,449.00

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		agreement.		
12/27/2013	NSG	ONE--Begin review of revised draft of loan agreement and other loan documents.	1.40	\$441.00
12/28/2013	DSN	Three - Review emails relating to D&O issues (.30); telephone conference with Jim Hopwood, Rich Cohen and Joe Hunter regarding D&O financing (.30); draft correspondence and review correspondence from Matt Hurlock regarding same (.30); review correspondence and draft correspondence regarding Management Agreements (.20); One - review multiple correspondence regarding lenders and timing of call (.30); review correspondence from Keith Reuben regarding comments regarding loan agreements (.30); review correspondence and draft correspondence regarding closing steps (.20); review correspondence with lender's counsel (.50); review correspondence from Jill Frew regarding Cain and draft correspondence regarding same (.20).	2.60	\$819.00
12/28/2013	NSG	ONE-- Continue review of draft loan documents.	2.30	\$724.50
12/29/2013	DJP	ONE - Revise Performance Security documents; Attention to settlement closing matters; Telephone conference regarding MidCap Agreement; Review and revise Closing Statement; Various emails regarding Management Agreements.	5.20	\$1,638.00
12/29/2013	DSN	ONE-Prepare for and attend telephone conference with Blue Ray Midcap documents (1.50 and 1.00-N/C); review Midcap issues (.10); review correspondence from Vince Paparo regarding closing memorandum (.10); review correspondence regarding Cain Brothers settlement and draft correspondence regarding same (.20); review correspondence relating to revised mortgage and draft correspondence related to same (.10); attend additional conference relating to Midcap (.30); review outstanding issues item (.10); review correspondence relating to management agreements (.20); telephone conference and emails relating to consulting agreements (.40); review correspondence relating to and attachment relating to the estate payroll taxes (.20); email correspondence and conference relating to performance security (.30.)	3.50	\$1,102.50
12/29/2013	NSG	ONE--Continue review of revised draft of loan documents.	2.00	\$630.00
12/29/2013	NSG	ONE--Conference call (including borrowers,	3.00	\$945.00

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		borrowers' counsel, and advisors) to discuss comments to revised loan agreement.		
12/29/2013	NSG	ONE--Draft issues list re: comments to revised loan agreement.	1.50	\$472.50
12/30/2013	C-C	FOUR - Review documents related to payment of fees and expenses (.5); Review documents related to closing (.1); Meet with client and Mr. Etra re: fees and closing (.2)	0.80	\$200.00
12/30/2013	DJP	ONE - Attention to settlement and loan closing matters; Prepare Consents; Prepare Sun LLC Amendment; Attention to settlement tax issues.	6.40	\$2,016.00
12/30/2013	DSN	ONE-Telephone conference with Keith Reuben; Jay Shyer and Peter Barronoff (.4); prepare for and attend group conference call re Midcap (.5); attend group conference with internal working group relating to Midcap (.6); attend and prepare for follow up conference with Midcap relating to lending issues including conferences relating to same (1.4); review correspondence relating to various closing items and draft correspondence relating to various closing items including review of comments of schedules and related documents (3.5)	6.40	\$2,016.00
12/30/2013	J-E	TWO -- Work on	3.00	\$945.00
12/30/2013	NSG	ONE--Attention to loan closing matters, including conference call with lender's counsel and SunTrust re: account control agreements correspondence to and from lender's counsel and J. Choi re: preparation of signature blocks for borrower and guarantor entities, correspondence to and from Promise paralegal re: licensing and regulatory due diligence, and multiple conference calls with lender's counsel and working group to discuss loan issues and comments to loan documents.	7.10	\$2,236.50
12/30/2013	P-A	ONE-Examine correspondence from David Powers, communications from Capital Corporate Services; Prepare memo regarding registered agent services for FPD Holdings, Inc.; Prepare correspondence to Adam Lange regarding check; Prepare memo to Receiver.	1.10	\$165.00
12/31/2013	C-C	ONE: Review settlement agreement (.2); Meet with Mr. Etra re: same (.1); Revise stipulation of dismissal (.1); E-mails re: same (.2)	0.60	\$150.00
12/31/2013	DJP	ONE - Attention to settlement and loan closing matters; including multiple telephone conferences to discuss MidCap closing items; Attention to	4.20	\$1,323.00

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		settlement tax issues; Review and revise opinion letter; Review draft trademark security agreement.		
12/31/2013	DSN	One - Telephone conference regarding lender and closing related issues and prepare for same (1.00); telephone conference with Keith Reuben regarding SFP Agreement (.20); office conference with Jonathan Etra regarding (.30); telephone conference with Peter Baronoff (.20); review various documents relating to lender closing related issues and correspondence relating to closing (2.20).	3.90	\$1,228.50
12/31/2013	J-E	ONE -- Work on closing issues.	1.50	\$472.50
12/31/2013	LJP	ONE -Conference with Attorney Gordon regarding	0.30	\$94.50
12/31/2013	NSG	ONE--Attention to loan closing matters, including multiple emails to and from lender's counsel and working group, conference call with working group to discuss comments on loan documents, correspondence to and from D. Powers and D. Newman re: correspondence from D. Armstrong and follow up with L. Perling re: and conference calls with working group re: follow up regarding open due diligence items, and review updated checklist.	6.80	\$2,142.00
01/01/2014	NSG	ONE--Attention to loan closing matters, including correspondence from D. Armstrong re: factoring issue, review of template factoring agreement, follow up regarding open checklist items and disclosure schedules.	2.40	\$756.00
01/02/2014	C-C	ONE: Revise stipulation (.2); Draft e-mail to Proskauer re: same (.1); FOUR: Review fee application documents (.1)	0.40	\$100.00
01/02/2014	DJP	ONE - Attention to settlement and loan closing matters; Attention to SunTrust Bank issues; Prepare Mutual Rescission Agreement; Prepare LLC Amendments; Review and revise revised SFP Agreement.	9.30	\$2,929.50
01/02/2014	DSN	One - Prepare for and attend telephone conference regarding credit facility (1.20); draft correspondence to Peter Baronoff (.10); draft correspondence to David Powers regarding loan (.10); draft correspondence to Scott Bouchner (.10); attend group call (.70); draft correspondence to Jonathan Etra regarding expenses for closing (.10); telephone conferences and call relating to Cain Agreement (.10); review	3.90	\$1,228.50



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correspondence from Joe Choi and draft correspondence to David Powers regarding performance security (.20); draft follow up correspondence to Joe Choi regarding performance security (.10); draft follow up correspondence to Jill Frew (.10); draft correspondence to Jay Shiland (.10); draft correspondence to David Armstrong (.10); telephone conference with Peter Baronoff regarding meeting with Vince Paparo and Joe Choi and draft correspondence relating to same (.30); draft correspondence to Jonathan Etra relating to expenses (.10); review correspondence from Peter Baronoff relating to Joe Choi and Vince Paparo visit to Florida and draft correspondence relating to same (.10); draft correspondence confirming telephone conference regarding performance security (.10); office conference with Jonathan Etra regarding expenses at closing of settlement transaction (.30).

01/02/2014	J-E	ONE -- Worked on closing issues, including	1.00	\$315.00
01/02/2014	NSG	ONE--Attention to loan closing matters, including review of _____ and correspondence to J. Choi re: same, follow up with K. Reuben re: collateral issues, follow up with working group re: comments to loan documents, and follow up regarding due diligence open items.	8.40	\$2,646.00
01/02/2014	P-A	FOUR: Transmit payment related to FP Designee corporate services;	0.30	\$45.00
01/03/2014	AJJ	ONE - Review drafts of Subordination Agreements regarding junior and senior subordinated loans to Borrowers.	1.70	\$535.50
01/03/2014	AJJ	ONE - Conference with Ms. Gordon regarding proposed revisions to forms of Subordination Agreements.	0.60	\$189.00
01/03/2014	DJP	ONE - Attention to settlement and loan closing matters; including review of	10.20	\$3,213.00
		Review and revise Prepare LLC Amendments.		
01/03/2014	DSN	Three - Telephone conference with Peter Baronoff regarding management call (.20); attend management call (1.00); One - attend conference call with Nina Gordon, David Powers and Joe	5.00	\$1,575.00

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		Choi relating to closing related issues (1.10); draft correspondence relating to closing related issues and review various correspondence relating to same (1.10); telephone conference with Peter Baronoff, Nina Gordon and Jim Hopwood regarding closing related issues (.60); draft follow up correspondence relating to closing related issues (.20); review correspondence relating to lenders, covenants and related issues and draft correspondence relating to same (.60); review correspondence relating to tax closing (.20).		
01/03/2014	KGM	ONE-Telephone call with A. Jaffe concerning	1.30	\$409.50
		Review loan provisions and provide responses to requested language; Draft correspondence concerning bankruptcy analysis.		
01/03/2014	NSG	ONE--Call re: control agreements.	1.30	\$409.50
01/03/2014	NSG	ONE--Attention to loan closing matters and status of pending items, including correspondence to and from working group re: proposed restructuring of loan facilities, follow up with borrowers and counsel re: factoring issue, conference call with working group to discuss loan terms and comments to loan documents, and follow up re: loan subordination issues.	3.40	\$1,071.00
01/04/2014	DJP	ONE - Attention to settlement and loan closing matters, including updates from MidCap and closing timing.	0.40	\$126.00
01/04/2014	NSG	ONE--Attention to loan closing matters, including multiple emails to and from working group, borrowers and borrowers' counsel regarding structuring issues, cross-default issues and possible timing of closing.	1.00	\$315.00
01/05/2014	DJP	ONE - Attention to settlement and loan closing matters, including open items list.	0.50	\$157.50
01/05/2014	DSN	One - Prepare for and attend group conference regarding lender and closing issues (2.30); telephone conferences with Peter Baronoff regarding closing and lender related issues (.30); telephone conference with Jay Shiland regarding Peter Baronoff agreement (.20).	2.80	\$882.00
01/05/2014	J-E	ONE -- Review correspondence between Receiver and SFP and correspondence with Receiver re same.	0.50	\$157.50
01/05/2014	NSG	ONE--Review and revise loan documents; circulate revised loan agreement and collateral description to working group for review; multiple	4.50	\$1,417.50



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		emails to and from working group regarding status of review and open items.		
01/05/2014	NSG	ONE--All hands call to discuss open issues, comments to loan agreement and due diligence matters.	2.50	\$787.50
01/06/2014	DJP	ONE - Attention to settlement and loan closing matters; including multiple telephone conferences with Promise and Working Group and emails to and from Promise, Working Group and Proskauer regarding MidCap/Closing, Lion Financial documents, SFA Agreement and factoring issues regarding existing accounts receivables; Attention to settlement tax issues.	7.70	\$2,425.50
01/06/2014	DSN	One - Telephone conference with Peter Baronoff (.30); telephone conference with Vince Paparo regarding settlement (.60); telephone conference with Nina Gordon relating to settlement issues (.20); telephone conference with David Powers, Abe Gutwein, Stu Rosow, Ed Cooper and Scott Bouchner relating to tax closing memorandum and prepare for same (.50); review various documents and correspondence relating to loan closing (1.30); telephone conference with Jay Shiland (.20); conference with Jonathan Etra relating to closing (.20); review various file correspondence regarding closing (.40).	3.70	\$1,165.50
01/06/2014	GEC	ONE-Conference call regarding Tax Closing Agreement; Telephone conference with David Powers; Revise Tax Closing Agreement.	1.90	\$598.50
01/06/2014	J-E	ONE -- Work on closing issues, including	0.50	\$157.50
01/06/2014	LJP	ONE-Review factoring documents; instruct Attorney Mankodi regarding	1.10	\$346.50
01/06/2014	NSG	ONE--All hands call re: loan agreement, including open items, structuring of facilities, collateral description and factoring issue.	1.50	\$472.50
01/06/2014	NSG	ONE--Attention to loan closing matters, including emails to lender's counsel forwarding landlords' comments to lien waivers and comments to loan agreement, correspondence from D. Armstrong re: California tax lien subordination issues, correspondence to and from borrowers' counsel and working group re: Lion Financial transaction and implications for working capital facility.	2.30	\$724.50
01/06/2014	SM	ONE-Research Medicare and Medicaid statues/regulations/guidance. Confer with L.	3.50	\$875.00

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		Perling regarding the same		
01/07/2014	DJP	ONE - Attention to settlement and loan closing matters; including Performance Security Agreements, review updated allocation schedules, review draft	7.20	\$2,268.00
		Attend in person meeting at Promise with Promise's counsel.		
01/07/2014	DSN	Three - Telephone conference with Matt Hurlock regarding Board issues and Board conference (.30); review and draft correspondence regarding Board conference (.30); conference relating to (.20); One - prepare for and attend conference relating to settlement closing and multiple conferences in connection with same, as well as, telephone conference with lenders (4.50).	5.30	\$1,669.50
01/07/2014	J-E	ONE -- Conferred with Receiver on closing issue of payment to investor group.	0.10	\$31.50
01/07/2014	LJP	ONE-Telephone conference regarding Medicare payments; follow up on research.	0.50	\$157.50
01/07/2014	NSG	ONE--Attend meeting with companies and companies' counsel regarding closing matters.	4.00	\$1,260.00
01/08/2014	DJP	ONE - Attention to settlement and loan closing matters; including review of the Reserve Account Agreement and First Amendment thereto, Assignment of claims by SSR Capital Management, LLC and revised Sub Agreement and Side Letter Agreement; Attention to Designee Board issues.	7.30	\$2,299.50
01/08/2014	DSN	One - Telephone conference with lenders regarding closing related issues and prepare for same (1.10); telephone conference with counsel regarding various lender and closing related issues (.30); review correspondence relating to lender issues and from lenders' counsel (.50); telephone conference with Vince Paparo regarding closing related issues (.20); telephone conferences with Peter Baronoff regarding closing related issues (.30); draft correspondence relating to Cain Brothers' settlement (.10); Three - draft to and review correspondence from Matt Hurlock (.10); draft to and review correspondence from Board members regarding scheduling of conference call (.10); draft correspondence regarding D&O insurance (.10); telephone conference with Jay Shiland regarding Board conference call and MTS presentation at same (.30).	3.10	\$976.50

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01/08/2014	LJP	ONE-Detailed review of  for conference call; telephone conference with Attorney Gordon regarding telephone conference with counsel and new lender regarding factoring/lockbox issues; prepare email correspondence to Attorney Gordon regarding payment assignments.	2.20	\$693.00
01/08/2014	NSG	ONE--Attention to closing matters, including multiple emails to and from borrowers' counsel, lender's counsel and working group regarding landlords' lien waivers, factoring issue, California tax lien subordination issue, subordination and intercreditor issues, and matters to complete for loan closing; all hands call to discuss same.	4.60	\$1,449.00
01/09/2014	DJP	ONE - Attention to settlement and loan closing matters regarding the Schron transaction, funding the CON construction projects and transfer of Shreveport property; Attention to UCC filings; Attention to settlement and tax issues; Revise Closing documents.	8.40	\$2,646.00
01/09/2014	DSN	One - Telephone conferences relating to closing related issues (.70); review closing related documents (1.50).	2.20	\$693.00
01/09/2014	GEC	ONE-Telephone conference regarding documents required under Tax Closing Agreement; review and respond to e-mail from Abe Gutwein.	1.20	\$378.00
01/09/2014	NSG	ONE--Attention to California and IRS subordination matters and loan closing matters, including multiple emails to and from and telephone conferences with working group, borrowers' counsel and lender's counsel re: same.	2.70	\$850.50
01/10/2014	DJP	ONE - Attention to Settlement closing matters, including	0.70	\$220.50
01/10/2014	DSN	One - Draft correspondence to Nina Gordon regarding closing (.10); draft correspondence to Vince Paparo (.10); review correspondence from Jay Shiland (.10); review correspondence from Nina Gordon regarding updates (.20); draft correspondence to Nina Gordon regarding intercreditor issue (.10); Three - draft correspondence to David Armstrong regarding D&O insurance (.10).	0.70	\$220.50
01/10/2014	NSG	ONE--Attention to subordination and loan closing matters, including conference call with lender's counsel and borrowers' counsel to discuss	3.70	\$1,165.50

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		subordination of principals' debt to working capital facility, follow up regarding open due diligence items, and multiple emails to and from borrowers' counsel and lender's counsel re: same.		
01/11/2014	DJP	ONE - Attention to Settlement and loan closing matters, including review of the Tax Closing Agreement and revised stock transfer and assignment documents.	1.20	\$378.00
01/11/2014	DSN	One - Telephone conference with Peter Baronoff regarding various closing related issues (.70); review correspondence from David Powers regarding tax closing and draft correspondence to Gene Crick regarding same (.30); draft correspondence to Nina Gordon regarding closing related issues and review correspondence relating to same (.20); draft correspondence to David Powers regarding tax closing agreement (.10); review correspondence from Scott Bouchner and draft correspondence to Jim Hopwood regarding tax closing related issues (.20); draft correspondence to Vince Paparo regarding mortgage and security documents (.10); Three - draft correspondence to David Armstrong and review correspondence relating to Board D&O issue (.20).	1.80	\$567.00
01/11/2014	NSG	ONE--Attention to loan closing matters, including receipt and distribution to working group of revised loan agreement, and correspondence to and from working group re principals' subordination issues.	1.30	\$409.50
01/12/2014	DJP	ONE - Attention to settlement and loan closing matters; including HLP of Louisiana transfer tax and IRS subordination revisions; Extended telephone conference with working group re: same.	2.30	\$724.50
01/12/2014	DSN	One - Prepare for and attend telephone conference relating to closing related issues (1.50); draft correspondence to Jonathan Etra (.10); draft correspondence to Ed Cooper regarding tax closing agreement (.10); Three - draft correspondence to Matt Hurlock (.10); review correspondence from Matt Hurlock regarding issue and draft correspondence to Matt Hurlock regarding same (.20); draft correspondence to Jay Shiland (.10); review correspondence from Eliza Peterson regarding IRS subordination (.20); draft correspondence to and review correspondence from Nina Gordon (.30); draft follow up correspondence to Nina	2.80	\$882.00

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		Gordon (.10); draft correspondence to Vince Paparo (.10).		
01/12/2014	NSG	ONE--All hands call to discuss revised loan agreement and open issues, including status of tax lien and principals' subordination issues.	1.50	\$472.50
01/12/2014	NSG	ONE--Review ancillary documents and loan closing matters, multiple emails to and from working group, borrowers' counsel and lender's counsel re: same.	2.50	\$787.50
01/13/2014	DJP	ONE - Attention to settlement and loan closing matters, including multiple telephone conferences and emails to and from Promise, Proskauer and the Working Group regarding the Tax Closing Agreement, revised stock transfer and assignment documents, Exhibit 4 of the Disclosure Statement and IRS subordination revisions	7.40	\$2,331.00
01/13/2014	DSN	One - Multiple correspondence with counsel relating to MidCap lender related issues (.50); telephone conference with Vince Paparo regarding MidCap lender related issues (.40); emails with Peter Baronoff relating to MidCap subordination related issues (.30); telephone conferences with Peter Baronoff relating to lender negotiations related issues (.80); draft correspondence and telephone conferences with Matt Hurlock regarding Board meeting (.50); draft correspondence to and review correspondence from Gene Crick and others relating to closing memorandum (.30)	2.80	\$882.00
01/13/2014	GEC	ONE-Revise Section 2(e) and Annex II of the Tax Closing Agreement; Draft and review e-mails regarding same.	3.90	\$1,228.50
01/13/2014	NSG	ONE--Attention to subordination agreements and other loan closing matters, including multiple conference calls with working group and lender's counsel to discuss open issues and status, multiple emails to and from lender's counsel, borrowers' counsel and working group, follow up regarding Lion Financial loan transaction, follow up regarding open due diligence items, and follow up regarding tax lien subordination issues.	6.50	\$2,047.50
01/14/2014	C-C	FOUR: Meeting with Ms. Anzalone and Mr. Etra re:	0.40	\$100.00
01/14/2014	DSN	One - Telephone conferences regarding closing related issues (1.10); draft correspondence regarding Cain Brothers (.40); review correspondence regarding intercreditor agreement (.10); Three - draft correspondence regarding	3.80	\$1,197.00

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		board meeting and review correspondence regarding same (.30); review correspondence and draft board presentation and telephone conferences relating to same (1.50); draft correspondence and telephone conferences regarding D&O insurance (.40).		
01/14/2014	J-E	ONE -- Work on funding agreement regarding D&O insurance (.5). FOUR -- Work on fee application billing matters (.4).	0.90	\$283.50
01/14/2014	NSG	ONE--All hands call re: status of open items.	1.10	\$346.50
01/15/2014	DJP	ONE - Attention to settlement and loan closing matters; including real estate fee clarification and Board and corporate governance matters; Review and revise FP Designee Indemnification provision.	2.80	\$882.00
01/15/2014	DSN	Three - Telephone conference with Peter Baronoff regarding lenders (.40); telephone conference with Keith Reuben regarding lenders (.30); telephone conferences with Matthew Hurlock regarding Board meeting (.40); review correspondence from and draft correspondence to Matthew Hurlock relating to Board meeting and presentation (1.00); telephone conference with Jill Frew and Peter Baronoff regarding Cain Agreement (.20); revise document in accordance with discussions (.30); telephone conference with Richie Cohen and David Armstrong relating to insurance related issues (.30); telephone conference with David Armstrong relating to insurance financing agreement (.20); attend Board conference call (1.40); prepare for Board conference call (.50); One - telephone conference with David Powers regarding closing related issues (.30); review correspondence from Richie Cohen relating to financing agreement (.20); telephone conference with Nina Gordon regarding lender related issues (.30); telephone conference with Keith Reuben regarding lender related issues (.30).	6.10	\$1,921.50
01/15/2014	GEC	ONE-Review and revise documents implementing Tax Closing Agreement and Settlement Agreement transactions.	0.90	\$283.50
01/15/2014	NSG	ONE--Review Board presentation.	0.50	\$157.50
01/15/2014	NSG	ONE--Attention to subordination issues, including correspondence from working group re: same; review checklist of open items for HFG loan.	1.20	\$378.00
01/15/2014	NSG	ONE--Attention to pending matters re: MidCap loan.	1.10	\$346.50



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01/16/2014	C-C	FOUR: Review bills in preparation for communication with SEC (.3)(No Charge); Meet with Mr. Newman re: same (.2); Review e-mails re: same (.2).	0.40	\$100.00
01/16/2014	DJP	ONE - Attention to settlement and loan closing matters, including various emails regarding Patton fees and claims made by Evatt and other SC members for reimbursement.	1.10	\$346.50
01/16/2014	DSN	One - Telephone conference with Peter Baronoff regarding closing related issues (.30); telephone conference with Vince Paparo regarding closing related issues (.30); telephone conference with Keith Reuben and Nina Gordon (.30); review documents pertaining to closing transaction (.90); Three - telephone conference with David Armstrong and Richie Cohen relating to insurance related issues (.40); review documents relating to D&O insurance (.20); email communications with Matt Hurlock regarding D&O insurance (.10).	2.50	\$787.50
01/16/2014	J-E	ONE -- Work on fees at closing matter.	0.40	\$126.00
01/16/2014	NSG	ONE--Attention to open issues on MidCap loan.	1.80	\$567.00
01/16/2014	NSG	ONE--Attention to tax lien and principals' subordination issues.	0.90	\$283.50
01/17/2014	C-C	FOUR - Prepare bills for SEC review (.3)(No Charge); Meet with Mr. Etra and client re: same (.2)	0.20	\$50.00
01/17/2014	DJP	ONE - Attention to settlement and loan issues, including revised Used of Proceeds Schedule, review of First Amendment to Reserve Account Agreement regarding Pacifica; Coordination and execution of Pre-Closing Funding Agreement re D&O Insurance for the Board of Founding Partners Designee, LLC.	2.60	\$819.00
01/17/2014	DSN	One - Draft correspondence to Vince Paparo and telephone conference with Vince Paparo (.80); review closing related documents (1.60).	2.40	\$756.00
01/17/2014	NSG	ONE--Call with MidCap and California taxing authority to discuss subordination agreement.	0.90	\$283.50
01/17/2014	NSG	ONE--Call with MidCap and Proskauer re: IRS subordination agreement.	0.70	\$220.50
01/17/2014	NSG	ONE--Attention to MidCap loan and status of pending matters,including proposed use of proceeds and call with lender's counsel.	1.40	\$441.00
01/20/2014	DJP	ONE - Attention to settlement and loan closing matters, including various emails with Proskauer	2.80	\$882.00



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Date	Code	Description	Hours	Amount
		Use of Proceeds Schedule.		
01/20/2014	NSG	ONE--Attention to loan documents and closing matters,including response to V. Paparo re: principals' subordination, telephone conferences with lender's counsel to discuss open issues, and telephone conferences with and emails to and from working group re: same.	6.20	\$1,953.00
01/21/2014	DSN	One - Telephone conferences with Nina Gordon regarding lending agreement (.50); telephone conferences with Peter Baronoff regarding closing related issues (.40); draft correspondence to and review correspondence from Vince Paparo regarding settlement and closing (.30); review correspondence from Jim Hopwood regarding IRS (.10); review follow up communications (.20); multiple communications relating to lien and security issues (.50).	2.00	\$630.00
01/21/2014	NSG	ONE--Attention to lien subordination matters,including correspondence to and from working group, borrowers, and borrowers' counsel re: same.	1.50	\$472.50
01/21/2014	NSG	ONE--Attention to principals' subordination matters.	1.00	\$315.00
01/21/2014	NSG	ONE--Attention to loan closing matters,including preparation and circulation of summary of discussion points with lender's counsel.	2.60	\$819.00
01/22/2014	C-C	ONE - Review orders of dismissal (.2); Meet with Mr. Etra and Mr. Newman re: (.2)	0.40	\$100.00
01/22/2014	DJP	ONE - Attention to settlement loan closing matters; Revise Closing documents; Revise Closing Checklist.	2.60	\$819.00
01/22/2014	DSN	One - Telephone conference with investor N.S. (.10); draft correspondence and conference with Trish Anzalone regarding SFAR (.30); draft correspondence to Nina Gordon regarding conversation with counsel for Midcap (.10); draft correspondence to Peter Baronoff regarding conference with Midcap (.10); review correspondence from David Powers relating to closing related documents (.30); review correspondence from Jay Shiland and draft correspondence to David Powers regarding closing related issues (.20); draft correspondence to Jonathan Etra regarding (.10); review correspondence from Jill Frew (.10); draft correspondence to Peter Baronoff regarding same (.10); telephone conference with Peter	2.40	\$756.00

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		Baronoff (.20); draft correspondence to and review correspondence from Keith Reuben (.20); Three - review correspondence from and draft correspondence to Richie Cohen and telephone conference with Richie Cohen relating to D&O insurance (.40); draft correspondence to Matt Hurlock regarding D&O and review D&O related documents (.20).		
01/22/2014	NSG	ONE--Follow up regarding loan closing matters, including multiple emails to and from working group, follow up regarding subordination and bankruptcy issues, settlement closing matters, and tax lien subordination issues.	1.60	\$504.00
01/23/2014	DJP	ONE - Attention to settlement and loan closing matters; Attention to resolution of Performance Security issues; Various telephone conferences re: Closing Checklist items; Revise closing documents.	5.50	\$1,732.50
01/23/2014	DSN	One - Meet with Peter Baronoff, Keith Reuben, Jim Hopwood and David Armstrong regarding closing related issues (2.30); telephone conferences with David Powers regarding closing related issues (.40); review correspondence from Vince Paparo and draft response and conference with David Powers regarding same (.50); telephone conference with Peter Baronoff regarding closing related issues (.20).	3.40	\$1,071.00
01/23/2014	DSN	One - Review various closing related documents (2.50).	2.50	\$787.50
01/23/2014	NSG	ONE--Telephone conference with J. Hopwood and A. Gutwein re: IRS subordination.	1.00	\$315.00
01/23/2014	NSG	ONE--Telephone conferences with D. Armstrong, J. Bourbeau and E. Peterson regarding California subordination issues.	1.30	\$409.50
01/23/2014	NSG	ONE--Attention to loan closing matters, including follow up regarding outstanding due diligence matters, status of Lion Financial loan transaction, and follow up regarding landlords' lien waivers.	2.20	\$693.00
01/23/2014	NSG	ONE--Review and revise ancillary loan documents and circulate for review.	3.00	\$945.00
01/24/2014	DJP	ONE - Attention to settlement and loan closing matters; Review and revise closing documents.	2.40	\$756.00
01/24/2014	DSN	One - Telephone conference with Vince Paparo (.30); telephone conference with Peter Baronoff (.20); review closing related documents (.50).	1.00	\$315.00
01/24/2014	NSG	ONE--Attention to line of credit matters, including	4.50	\$1,417.50

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		Lion Financial intercreditor agreement, federal tax lien subordination agreement, outstanding due diligence items, and borrowers' comments to loan agreement.		
01/25/2014	DSN	One - Review closing related documents (.40); draft correspondence to Peter Baronoff regarding Cain Agreement (.10).	0.50	\$157.50
01/25/2014	NSG	ONE--Attention to loan closing matters, including multiple emails to and from K. Reuben re: status of open items and disclosure schedules; begin markup of ancillary financing documents.	2.40	\$756.00
01/26/2014	DJP	ONE - Attention to settlement and loan closing matters, including review of comments to Pre-Closing Authorization To File and comments to Fee Letter.	1.40	\$441.00
01/26/2014	DSN	One - Telephone conferences with Nina Gordon regarding status (.40); telephone conference with David Powers regarding closing related issues (.20); telephone conference with Jay Shiland and Keith Reuben (.70); draft correspondence to Vince Paparo (.10 - N/C); draft language regarding outline proposal (.50); review email correspondence regarding same (.30); draft follow up correspondence and review follow up correspondence (.40); review closing related documents (.60).	3.10	\$976.50
01/26/2014	NSG	ONE--Continue review of and revisions to ancillary financing documents and circulate for review and to lender's counsel.	5.40	\$1,701.00
01/26/2014	NSG	ONE--Telephone conference with D. Newman re: status.	0.80	\$252.00
01/27/2014	DJP	ONE - Attention to settlement and loan closing matters; THREE- Review closing documents; Attention to FP Designee Board issues; Attend Board call.	3.70	\$1,165.50
01/27/2014	DSN	Three - Prepare for Board conference including review of deck (.50); attend Board conference call (.70); One - telephone conferences with David Powers regarding closing items (.30); telephone conference with Jay Shiland (.30); prepare correspondence to Vince Paparo regarding collateral (.50); telephone conference with Vince Paparo regarding collateral (.30); telephone conferences with Nina Gordon regarding various closing and lender issues (.40); telephone conference with potential tax counsel (.30); telephone conference with Jim Hopwood (.20); telephone conferences with Peter Baronoff	5.10	\$1,606.50

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		regarding closing status (.30); draft correspondence to Jill Frew and review correspondence from Jill Frew regarding Cain Agreement (.20); review settlement related documents (1.10).		
01/27/2014	J-E	ONE -- Work on closing issues involving including conferences with Receiver, Mr Hopwood, and Mr. Cavallo (1.0). Conferred with Receiver re outstanding issues for closing (.6).	1.60	\$504.00
01/27/2014	NSG	ONE--Attention to IRS lien subordination matters,including telephone conferences with and correspondence to and from special tax counsel.	3.00	\$945.00
01/27/2014	NSG	ONE--Attention to California lien subordination matters.	1.00	\$315.00
01/27/2014	NSG	ONE--Revise form of guaranty per comments received and forward to lender's counsel.	1.30	\$409.50
01/27/2014	NSG	ONE--Attention to loan closing matters,including review and markup of subordination agreement for FPD debt.	0.80	\$252.00
01/27/2014	P-A	FOUR: Examine  Prepare memo to counsel regarding same.	0.20	\$30.00
01/28/2014	DJP	ONE - Attention to Settlement and loan closing matters; Review and revise draft loan documents; Revise closing documents; Attention to Performance Security issues.	6.20	\$1,953.00
01/28/2014	DSN	One - Review documents relating to closing and multiple conferences regarding closing related issues (4.50); office conferences with Jonathan Etra and David Powers (.50); telephone conference with David Powers, Jonathan Etra, Vince Paparo and Sarah Gold (.70); review correspondence from and draft correspondence to Vince Paparo in preparation for telephone conference (.50); draft follow up correspondence to Vince Paparo (.40).	6.60	\$2,079.00
01/28/2014	J-E	ONE -- Conference with Receiver re (.4). Conference call with Proskauer re same (.8). Follow up conferences with Receiver and Mr. Powers re (.4).	1.60	\$504.00
01/28/2014	NSG	ONE--Attention to loan closing matters,including follow up re; California tax lien subordination matters, open due diligence items, multiple emails to and from working group, borrowers' counsel and lender's counsel, and telephone conferences	3.00	\$945.00

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		with lender's counsel, borrowers' counsel and working group.		
01/28/2014	NSG	ONE--Attention to IRS subordination matters, including multiple emails to and from lender's counsel, borrowers' counsel and working group re: revisions to IRS form of subordination agreement.	2.40	\$756.00
01/28/2014	NSG	ONE--Revise FPD subordination agreement.	0.90	\$283.50
01/29/2014	DJP	ONE - Attention to settlement and loan closing matters; Prepare proposal re: Performance Security.	2.70	\$850.50
01/29/2014	DSN	One - Draft correspondence to and review correspondence from Vince Paparo (.10); telephone conference with Peter Baronoff, Howard Koslow and Larry Leder in connection with authority from Vince Paparo (.30); review correspondence relating to settlement and settlement documentation (1.50); Three - telephone conference with Matthew Hurlock (.30); telephone conference with David Powers (.30).	2.50	\$787.50
01/29/2014	GEC	ONE-Review and revise the Amendment and Joinder of the Operating Agreement of HLP of Los Angeles LLC.	0.40	\$126.00
01/29/2014	NSG	ONE--Attention to IRS lien subordination matters, including correspondence to and from lender's counsel re: response from IRS to lender's requested revisions to subordination agreement.	1.40	\$441.00
01/29/2014	NSG	ONE--Finalize revisions to FPD subordination agreement and forward to lender's counsel.	1.40	\$441.00
01/29/2014	NSG	ONE--Continue review of and revisions to credit agreement draft.	2.40	\$756.00
01/29/2014	NSG	ONE--Telephone conference with J. Choi re: status of pending matters.	0.50	\$157.50
01/29/2014	NSG	ONE--Review issues re: principals' security and subordination.	0.50	\$157.50
01/30/2014	DJP	ONE - Attention to settlement and loan closing matters, including preparation of Fifth Amendment to Settlement Agreement.	1.50	\$472.50
01/30/2014	DSN	One - Multiple telephone conferences relating to settlement related issues (2.50).	2.50	\$787.50
01/30/2014	J-E	ONE - Work on	2.10	\$661.50
		[1.8). Work on (.3).		
01/30/2014	NSG	ONE--Attention to loan closing matters, including	5.90	\$1,858.50

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		multiple emails to and from working group, lender's counsel, borrowers and borrowers' counsel re: open items, emails to and from D. Armstrong re: California tax lien subordination issues, emails to and from working group re: settlement agreement closing, including principals' subordination, and open due diligence items.		
01/31/2014	C-C	ONE: E-mail to Proskauer re: dismissal (.1)	0.10	\$25.00
01/31/2014	DJP	ONE - Attention to settlement and loan closing matters, including Shreveport Real Estate Transfer, revised Amendment and Joinders for various limited liability companies; Telephone conference with Working Group regarding all-hands in status.	1.60	\$504.00
01/31/2014	DSN	One - Review Fifth Amendment and execute same (.20); telephone conference with Peter Baronoff, Nina Gordon and Jim Hopwood regarding settlement related issues (.70); review correspondence to IRS from Jim Hopwood (.20); draft correspondence to Peter Baronoff regarding same and review response (.20); telephone conference with Keith Reuben (.20); telephone conference with Peter Baronoff (.30); review documentation in connection with Lender Agreement (1.30); telephone conference with Nina Gordon and Bernie McCarthy relating to IRS issue (.50); draft correspondence relating to conversation with Bernie McCarthy and Peter Baronoff (.10); Three - telephone conference with David Tardif regarding Hiscox application for insurance, review documentation relating to same and execute same, as well as, draft correspondence to Matt Hurlock (.50); Draft correspondence to Peter Baronoff regarding Lion (.10).	4.30	\$1,354.50
01/31/2014	J-E	ONE - Conferences with Receiver and Mr. Powers re  (.6). Follow up on (.4).	1.00	\$315.00
01/31/2014	KGM	ONE -Review correspondence and conduct research on	1.40	\$441.00
01/31/2014	NSG	ONE--Attention to FPD subordination agreement matters,including multiple telephone conferences with and correspondence to and from comments from borrowers' counsel re response from lender	1.80	\$567.00



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		and lender's counsel.		
01/31/2014	NSG	ONE--Attention to IRS subordination matters,including multiple telephone conferences with special tax counsel and J. Hopwood re: subordination issues strategy to proceed with IRS, and correspondence to and from lender's counsel re: same.	3.00	\$945.00
01/31/2014	NSG	ONE-- Complete review of and revisions to credit agreement and circulate for review.	3.50	\$1,102.50
01/31/2014	NSG	ONE--Attention to loan closing matters,including Lion Financial intercreditor agreement, California tax lien subordination issues and settlement agreement closing issues, including subordination of principals' debt.	1.50	\$472.50
02/01/2014	DSN	One - Telephone conference with Nina Gordon, Peter Baronoff, Keith Reuben, Jay Shiland, Jim Hopwood and David Armstrong relating to Lending Agreement (2.10); follow up conferences with Nina Gordon (.20); draft correspondence with Peter Baronoff (.20); telephone conference with Keith Reuben regarding lending issue (.30); draft correspondence to Vince Paparo (.10); draft correspondence to Bernie McCarthy (.10); review correspondence from Jim Hopwood regarding issue email to lender and draft correspondence relating to same (.20).	3.20	\$1,008.00
02/01/2014	NSG	ONE--Attention to loan closing matters, including emails to lender's counsel forwarding comments to loan agreement, and conference call with working group, borrowers, and borrowers' counsel re: comments to credit agreement.	4.50	\$1,417.50
02/02/2014	DSN	Three - Draft correspondence to Matt Hurlock regarding Board related issues (.20); draft follow up correspondence to Matt Hurlock regarding Board related issues (.30); prepare for Board meeting (.40); One - review correspondence from and draft correspondence to Nina Gordon (.20); review correspondence from and draft correspondence to Bernie McCarthy (.20); draft correspondence to Keith Reuben (.10); draft correspondence to Vince Paparo regarding closing related issues (.40); telephone conference with Vince Paparo (.10); draft follow up correspondence to Nina Gordon relating to settlement related issues (.40); review correspondence from Nina Gordon regarding MidCap related issues (.50); telephone conference with Peter Baronoff, Jim Hopwood, Nina Gordon and Bernie McCarthy regarding IRS related	3.50	\$1,102.50



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		issues (.70).		
02/02/2014	NSG	ONE--Attention to loan closing matters,including multiple emails to and from special tax counsel re IRS subordination matters, multiple emails to and from working group, borrowers, and borrowers' counsel re: status of open items.	2.00	\$630.00
02/03/2014	DJP	ONE - Attention to settlement and loan closing matters, including Performance Security Amendments, Board and corporate governance matters and Fifth Amendment to Settlement Agreement.	3.20	\$1,008.00
02/03/2014	DSN	Three - Telephone conference with Matt Hurlock regarding Board conference (.20); draft  (.30); review correspondence from Nina Gordon regarding (.10); draft correspondence to David Powers regarding closing related issues (.20); telephone conference with David Powers regarding Board and closing issues (.20); prepare for Board meeting (.50); attend Board conference (.70); One - draft correspondence to and review correspondence from Bernie McCarthy regarding IRS and propose strategy to resolve IRS issues (.40); review correspondence regarding Suntrust Bank lock box agreement (.20).	2.80	\$882.00
02/03/2014	KGM	ONE-Review correspondence from N. Gordon; Conducted review of documents and correspondence sent by N. Gordon; Draft response.	1.40	\$441.00
02/03/2014	NSG	ONE--Attention to loan closing matters,including multiple emails to and from and telephone conferences with working group, borrower, borrowers' counsel and lender's counsel re: proposed Shron transaction, landlords' lien waivers, IRS subordination issues, status of account control agreements and status of loan agreement and expected further comments; review updated loan closing checklist.	6.80	\$2,142.00
02/03/2014	P-A	FIVE: Written communications with Nina Gordon regarding  Prepare transmittal of key filings related to those issues.	1.10	\$165.00
02/04/2014	DJP	ONE - Attention to settlement and loan closing matters; including comments to Credit Agreement and proposed revisions to Cain Brothers Settlement Agreement; Telephone conference with Working Group regarding Performance	2.30	\$724.50

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Date	Initials	Description	Hours	Amount
		Security Amendments.		
02/04/2014	DSN	One - Telephone conference with Vince Paparo and David Powers regarding closing related issues (.30); follow up conference with Vince Paparo, David Powers, Sarah Gold, Larry Leder, Howard Koslow, Peter Baronoff, Jim Hopwood and Jonathan Etra (.70); telephone conference with Ken Mather and Bernie McCarthy (.40); draft correspondence to and review correspondence from Ken Mather (.20); draft correspondence to Bernie McCarthy regarding legal issue (.20); conference with Jonathan Etra regarding closing related issues (.30); Three - telephone conference with Matt Hurlock regarding Cain Agreement and review correspondence from Matt Hurlock regarding same (.30); telephone conference with Jay Shiland regarding Board issues (.20).	2.60	\$819.00
02/04/2014	J-E	ONE -- Conferences with Receiver re closing issues.	0.40	\$126.00
02/04/2014	KGM	ONE -Continued review of current draft of documents for	1.30	\$409.50
02/04/2014	KGM	ONE -Conference call with D. Newman and N. Gordon concerning bankruptcy issues relating to input upon the agreed upon subordination.	0.60	\$189.00
02/04/2014	KGM	ONE -Conduct research on and draft correspondence to D. Newman and N. Gordon	1.30	\$409.50
02/04/2014	NSG	ONE--Attention to loan closing matters,including review of updated information certificate, follow up re: open due diligence items and landlords' lien waivers, and account control agreements; multiple emails to and from and telephone conferences with lender's counsel, borrowers' counsel, working group and borrowers re: same.	4.80	\$1,512.00
02/05/2014	DJP	ONE - Attention to settlement and loan closing matters; Review and revise SunTrust documents; Attention to Performance Security issues.	2.50	\$787.50
02/05/2014	DSN	One - Telephone conferences with William McCarthy relating to IRS lien subordination (.40); review draft correspondence to IRS (.30); review correspondence relating to loan closing documents (.90); draft correspondence to Peter Baronoff (.10); telephone conferences with Peter	2.70	\$850.50

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		Baronoff (.50); telephone conference with Keith Reuben (.30); telephone conference with Jay Shiland (.20).		
02/05/2014	J-E	ONE -- Conferred with Receiver on closing issues (.4).	0.40	\$126.00
02/05/2014	NSG	ONE--Attention to loan closing matters,including emails to and from special tax counsel, borrower, and lender's counsel re: IRS lien subordination issue and review of and revisions to draft correspondence to IRS, begin review of revised ancillary financing documents, conference call with borrowers and borrowers' counsel to discuss credit agreement, and follow up regarding open items.	8.30	\$2,614.50
02/06/2014	DJP	ONE - Attention to settlement and loan closing matters; Prepare Amendment to Performance Security documents; Revise closing documents.	5.30	\$1,669.50
02/06/2014	DSN	One - Telephone conference with Bernie McCarthy (.20); telephone conference with Peter Baronoff (.30); telephone conference with Keith Reuben (.20); telephone conference with Jay Shiland (.20); additional telephone conference with Peter Baronoff (.20); telephone conference with David Powers and draft correspondence to David Powers regarding performance security (.30); draft correspondence to Jill Frew (.10); review correspondence from Nina Gordon and Joe Choi (.10); Three - telephone conference with Matt Hurlock regarding Board conference call (.20).	1.80	\$567.00
02/06/2014	NSG	ONE--Attention to loan closing matters, including multiple telephone conferences with working group, lender's counsel, borrowers' counsel and borrowers to discuss status of IRS lien subordination issue and strategy to proceed and status of open items, multiple emails to and from working group, lender's counsel, borrowers' counsel and borrowers re: same, settlement agreement closing issues, landlords' lien waivers, and insurance certificates.	8.10	\$2,551.50
02/07/2014	C-C	ONE: Prepare (.2)	0.20	\$50.00
02/07/2014	DJP	ONE - Attention to various settlement and loan closing matters; Review and revise amended closing documents; Attention to Performance Security Amendments; Revise closing checklists.	5.80	\$1,827.00
02/07/2014	DSN	One - Draft correspondence to Jonathan Etra and David Powers regarding (.10); review correspondence from David Powers	2.60	\$819.00

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		regarding performance security and draft correspondence to David Powers regarding same (.20); prepare for and attend conference call (.50); review materials regarding closing checklist and attend conference call regarding same (.50); telephone call to Steve Redlich (.10); draft correspondence and conferences with counsel regarding MidCap (.30); conferences regarding closing and methods to attain same (.50); review correspondence from David Powers regarding Stockholders Agreement (.20); review correspondence from Jonathan Etra to Jim Hopwood (.10); Three - draft correspondence to Jay Shiland (.10).		
02/07/2014	J-E	ONE -- Conference calls and meetings regarding	2.50	\$787.50
02/07/2014	NSG	ONE--Attention to loan closing matters,including follow up regarding insurance certificates, account control agreements, IRS lien subordination issues, state tax lien subordination issues, landlords' lien waivers, and affiliate subordination agreement; multiple telephone conferences with and emails to and from working group, borrowers, borrowers' counsel and lender's counsel re: same.	7.20	\$2,268.00
02/08/2014	DJP	ONE - Attention to settlement and loan closing matters, including multiple telephone conferences with Working Group regarding principal performance and security, form of Secured Note, Lien Termination Agreements and Disclosure Statement.	1.30	\$409.50
02/08/2014	DSN	One - Telephone conference with Keith Reuben (.30); telephone conference with Jay Shiland (.30); telephone conference with Nina Gordon (.20); review correspondence relating to closing and agreements relating thereto (.90); draft correspondence to Joe Choi, David Powers and Vince Paparo relating to performance security documents and conferences regarding same (.20).	1.90	\$598.50
02/08/2014	NSG	ONE--Attention to loan closing matters,including drafting responses to lender regarding remaining comments to loan agreement, certificates of good standing and certified charters, landlords' lien waivers and other pending items; multiple emails to and from working group, lender's counsel, borrowers and borrowers' counsel re: same.	2.50	\$787.50
02/09/2014	DJP	ONE - Attention to settlement and loan closing matters, including review of the Credit Agreement, form of Secured Note, Disclosure	6.30	\$1,984.50

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		Statement (Exhibit N), address real estate tax matters, Board and governance matters and Principal's Disclosure Statement.		
02/09/2014	DSN	One - Review correspondence from David Powers relating to disclosure statement and draft correspondence relating to same (.30); review correspondence regarding credit agreement and items to be clarified and follow up correspondence relating to same (.30); review correspondence from David Powers regarding Board composition and draft correspondence regarding same (.20).	0.80	\$252.00
02/09/2014	J-E	ONE -Work on closing issues, including revised disclosure statement, including calls with Mr. Newman and Mr. Powers.	0.60	\$189.00
02/09/2014	NSG	ONE--Attention to loan closing matters,including emails to and from lender's counsel re: open issues on loan agreement, follow up regarding account control agreement and transfer of receivables to borrowers, and other pending matters; multiple emails to and from working group, borrowers and borrowers' counsel re: same.	2.80	\$882.00
02/10/2014	DJP	ONE -Multiple telephone conferences with Promise, Working Group and Proskauer regarding MidCap loan closing and tax matters; Attention to settlement and loan closing matters, including board and corporate governance matters, Lion Financial InterCreditor Agreement and St. Alexius Landlord Agreement; Review and revise various closing documents.	6.70	\$2,110.50
02/10/2014	DSN	One - Telephone conference with Keith Reuben (.30); telephone conferences with Peter Baronoff (.50); draft correspondence to and review correspondence from Matt Hurlock (.30); review correspondence from Steve Fraidin (.10); review correspondence from Joe Choi regarding post-close board and review correspondence from Vince Paparo regarding same and draft correspondence regarding same (.30); draft correspondence relating to conference call. (.2)(No Charge)	1.50	\$472.50
02/10/2014	GEC	ONE -Telephone conference calls regarding	1.80	\$567.00
02/10/2014	J-E	ONE -- Conference with Receiver re	0.20	\$63.00
02/10/2014	NSG	ONE--Attention to loan closing matters,including follow up regarding signature blocks, IRS Forms	8.30	\$2,614.50

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		8821, account control agreements and mutual rescission agreement , Lion Financial intercreditor and subordination issues, and landlords' lien waivers; review revised ancillary financing documents; multiple emails to and from and telephone conferences with lender's counsel, borrowers, borrowers' counsel and working group re: same; begin drafting opinion letter.		
02/11/2014	DJP	ONE - Attention to settlement and loan closing matters; , including Board and corporate governance matters, revised amendments to various Operating Agreements and Performance Security agreements; Review and revise closing documents, including the latest credit agreement, revised draft fee letter and tax closing agreement.	10.20	\$3,213.00
02/11/2014	DSN	One - Attend closing checklist conference call and review documents regarding same (.40); draft correspondence to David Powers and Nina Gordon regarding performance security (.10); draft follow up correspondence (.10); draft correspondence to Bernie McCarthy (.10); review correspondence regarding account control agreement (.20); draft correspondence to Vince Paparo and Joe Choi regarding performance security (.10); review correspondence from Joe Choi regarding performance security (.10); review correspondence from Hope Levy regarding CHOWS (.10); Three - draft correspondence to Matt Hurlock regarding consent and conferences regarding same (.20); draft correspondence to Matt Hurlock regarding consents for closing and review correspondence regarding same (.20); multiple conferences regarding closing (1.10).	2.70	\$850.50
02/11/2014	GEC	ONE -Review and revise documents regarding	1.80	\$567.00
02/11/2014	LJP	ONE -Review and respond to email correspondence regarding	0.60	\$189.00
02/11/2014	NSG	ONE--Attention to loan closing matters, including account control agreements, open due diligence items, status of disclosure schedules, and compilation of secretary's certificates; multiple telephone conferences with and emails to and from lender's counsel, borrowers' counsel, borrowers and working group re: same.	4.40	\$1,386.00



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02/12/2014	DJP	ONE - Attention to Settlement and loan closing matters, including revised Settlement Opinion Letter, Board and corporate governance matters and address tax matters.	1.80	\$567.00
02/12/2014	DSN	One - telephone conference with Keith Reuben (.20); telephone conference with Jay Shiland (.30); telephone conferences with Peter Baronoff regarding IRS and related issues (1.10); review correspondence from Bernie McCarthy regarding IRS (.20); review correspondence from Peter Baronoff regarding IRS (.10); review correspondence regarding IRS subordination and related thereto (.30); review correspondence from Midcap regarding IRS facts (.20); draft correspondence relating to checklist (.20); draft correspondence regarding conference call (.20); review various closing related documents (1.30); review correspondence from and draft correspondence to Bernie McCarthy (.20).	4.30	\$1,354.50
02/12/2014	GEC	ONE -Telephone conference regarding	2.50	\$787.50
02/12/2014	J-E	ONE - Conferred with Receiver on	0.20	\$63.00
02/12/2014	NSG	ONE--Attention to loan closing matters, including Shron transaction, closing procedures, landlords' lien waivers, account control agreements, and IRS lien subordination issue; multiple telephone conferences with and emails to and from working group, special tax counsel, lender's counsel, borrowers' counsel and borrowers re: same.	5.90	\$1,858.50
02/13/2014	C-C	FOUR: Review (1.6) (No Charge); Prepare (2.0); Telephone call with Berkowitz re: (.5); Research (1.5); E-mails re: same (.3); Meet with Mr. Etra re: (.3)	4.60	\$1,150.00
02/13/2014	DJP	ONE - Attention to settlement and loan closing matters; including multiple telephone conferences and emails with Working Group, Promise and Vedder Price regarding logistics of closing and status and address tax matters; Review and revise closing documents, including Exhibit N - Disclosure Statement, revised Credit Agreement and draft UCCs.	12.50	\$3,937.50
02/13/2014	DSN	Three - draft correspondence relating to Board meeting and review correspondence regarding same (.20); telephone conference with Matt	7.20	\$2,268.00



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Hurlock regarding various Board related issues (.30); telephone conference with Jay Shiland (.20); One - work on Peter Baronoff agreement and telephone conference regarding same (.50); telephone conference regarding closing issues and prepare for same (1.10); telephone conferences with Vince Paparo regarding performance security and review correspondence relating to same (.80); telephone conferences with Nina Gordon (.20); telephone conferences with David Powers (.20) review various closing related documents and emails pertaining to same (2.30); telephone conference with Jill Frew regarding Cain Agreement (.30); office conference with Chris Cavallo regarding report and fee application (.20); review checklist (.30); review portions of Credit Agreement (.30); review correspondence from William McCarthy (.10); draft correspondence regarding closing call and review correspondence regarding same (.10); draft correspondence to Peter Baronoff relating to schedules (.10).

02/13/2014	GEC	ONE -Review and respond to emails regarding Promise Properties of Shreveport.	0.60	\$189.00
02/13/2014	J-E	ONE - Work on closing issues.	0.70	\$220.50
02/13/2014	NSG	ONE--Attention to loan closing matters,including completion and forwarding to lender's counsel of initial draft of opinion letter, follow up regarding California tax lien subordination issues, UCCs and collateral description, account control agreements, corporate approvals, open due diligence items, status of loan agreement and ancillary financing documents, and pending closing items; begin review of revised loan agreement; multiple emails to and from and telephone conferences with lender's counsel, borrowers' counsel, borrowers and working group re: same.	12.50	\$3,937.50
02/13/2014	P-A	FOUR: Written communications and meeting regarding FP Designee closing accounts.	0.90	\$135.00
02/14/2014	C-C	ONE: Work on closing related issues (3.2); Review (2.5); Revise status report (.5); Review (.6)	6.80	\$1,700.00
02/14/2014	DJP	ONE - Multiple telephone conferences and emails to and from Working Group, Proskauer and Vedder Price regarding all-hands checklist call, Attention to settlement and loan closing matters, including address tax matters, Promise Properties	11.40	\$3,591.00

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		of Shreveport, Collateral Agent Fee Letter and Investor Releases.		
02/14/2014	DSN	One - Prepare for and attend conference call regarding closing (.60); Three - draft correspondence to Matt Hurlock and Steve Fraidin regarding principals, subordination and related issues (.20); draft follow up correspondence to Matt Hurlock (.10); telephone conference with Matt Hurlock (.30); prepare for and attend Board conference call (1.10); draft correspondence to Steve Fraidin and Matt Hurlock relating to closing with principals and related issues (.30); draft follow up correspondence to Matt Hurlock relating to and telephone conference with Matt Hurlock regarding same (.40); review correspondence from Matt Hurlock (.20); One - review correspondence regarding closing call and closing related issues (.10); review correspondence from and draft correspondence to Bernie McCarthy regarding IRS (.20); draft follow up correspondence to Bernie McCarthy regarding IRS related issue (.10); draft correspondence to David Powers regarding closing and Board issue (.20); attend closing conference call and prepare for same (.70); draft correspondence to Jonathan Etra regarding and review correspondence regarding same (.10); numerous conferences relating to closing in light of IRS subordination and MidCap position (1.20); Review correspondence regarding closing related fees and draft correspondence regarding same (.20); review correspondence from Jim Hopwood regarding IRS (.10); review correspondence from Chris Cavallo regarding (.10); review correspondence from Joe Choi regarding account termination agreements (.40); review correspondence from Rhiana S. relating to closing related documents (.50); review correspondence from David Powers and attached documents in preparation for 2/15 telephone conference regarding closing related issues (.80); review correspondence from Joe Choi regarding Missouri opinion comments (.10).	8.00	\$2,520.00
02/14/2014	G-F	ONE -Meetings with Mr. Powers and Ms. Gordon regarding Telephone conference with NRAI Corporate Services regarding forms acceptable in Texas, Louisiana, California and	12.00	\$1,800.00

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		Delaware; Telephone conference with the California Secretary of State's website regarding same; Prepare UCC-1s and UCC-3s; Draft e-mail correspondence to Mr. Powers and Ms. Gordon attaching same for review.		
02/14/2014	GEC	ONE -Review and respond to e-mail regarding	0.60	\$189.00
		Review and related documents.		
02/14/2014	J-E	ONE -- Work on closing issues, including conferences with Receiver, Mr. Cavallo, and Ms. Anzalone.	1.50	\$472.50
02/14/2014	NSG	ONE--Attention to loan closing matters,including IRS subordination issues, California subordination issues, principals' subordination issues, landlords' lien waivers, release of vendors' liens, circulation of signature pages for execution, insurance certificates and other closing items; continue review of revised loan agreement; multiple telephone conferences with and emails to and from special tax counsel, lender's counsel, borrowers' counsel, borrowers and working group re: same.	8.40	\$2,646.00
02/14/2014	P-A	ONE -Written and verbal communications regarding Written communications with Citibank authorizing new accounts; Complete account opening documents; Review Escrow Agreement executed by the parties; Assemble ; Assist counsel prepare for Closing.	8.10	\$1,215.00
02/15/2014	DJP	ONE - Attention to settlement and loan closing matters, , including review and revise Promise/FP Bill of Sale, draft email to Proskauer regarding performance security matters, preparation of draft UCC-1s and UCC-3s relating to FPD Holding, Inc. debt and draft Agreement terminating the factoring arrangement under the Master Purchase and Sale Agreements.	6.70	\$2,110.50
02/15/2014	J-E	ONE -- Conferences and calls with Receiver re closing.	0.80	\$252.00
02/15/2014	NSG	ONE--Review correspondence regarding agreement with principals.	1.20	\$378.00
02/16/2014	C-C	ONE -Telephone calls with Mr. Etra re: research issues; Research	2.30	\$575.00

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02/16/2014	DJP	ONE -- Multiple telephone conferences with Working Group, Promise and Proskauer regarding MidCap/Promise Checklist; Attention to settlement and loan closing matters, including various emails to and from Working Group and Proskauer regarding Performance Security Agreements, Promise/FP - Statement of Election, Cain Agreement and SFP agreements, and termination of ongoing factoring.	8.90	\$2,803.50
02/16/2014	DSN	One - Telephone conference with Vince Paparo, Jay Shiland and David Powers and prepare for same (2.10); telephone conference with Steve Fraidin, Matt Hurlock, Jeff Powell, David Powers and Jay Shiland regarding various issues (.80); follow up telephone conference with Jay Shiland, David Powers and Vince Paparo (.20); follow up telephone conferences with Jay Shiland (.40).	3.50	\$1,102.50
02/16/2014	J-E	ONE-- Calls conferences, and correspondence with Receiver and co-counsel on closing issues.	1.50	\$472.50
02/16/2014	NSG	ONE--Attention to terms of agreement with principals (re: MidCap subordination).	5.50	\$1,732.50
02/16/2014	NSG	ONE--Telephone conference with J. Choi, J. Hopwood and S. Sterling re: credit agreement and schedules.	2.30	\$724.50
02/16/2014	NSG	ONE--Attention to SunTrust account control agreement matters.	1.50	\$472.50
02/17/2014	DJP	ONE - Attention to settlement and loan closing matters, including Performance Security Agreements and termination of ongoing factoring and address tax matters; Telephone conference with Working Group, Vedder Price and Proskauer regarding MidCap/Promise Checklist.	5.70	\$1,795.50
02/17/2014	DSN	Three - Prepare for and attend Board conference call (.70); One - telephone conference regarding Midcap closing documents and prepare for same (1.10); multiple telephone conferences with Jay Shiland and Keith Reuben (1.10); telephone conference with Vince Paparo (.50); draft correspondence to Vince Paparo (.10); telephone conferences with Jim Hopwood (.40); telephone conference with Bernie McCarthy (.20); multiple telephone conferences with Nina Gordon and David Powers (.50).	4.60	\$1,449.00
02/17/2014	GEC	ONE -Review and revise documents and draft e-mail regarding	1.30	\$409.50
02/17/2014	J-E	ONE -- Work on closing issues, including conferences with Receiver, conferences with Mr.	1.80	\$567.00

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Date	Code	Description	Hours	Amount
		Cavallo re and correspondence with Mr. Hopwood and Mr. Cohen re same.		
02/17/2014	NSG	ONE--Conference call with J. Hopwood to discuss draft credit agreement.	2.00	\$630.00
02/17/2014	NSG	ONE--Markup credit agreement and forward to MidCap counsel.	1.00	\$315.00
02/17/2014	NSG	ONE--Telephone conference with K. Stevens regarding note, guaranty, FPD subordination agreement and credit agreement.	1.00	\$315.00
02/17/2014	NSG	ONE--All hands call to review checklist and status.	0.80	\$252.00
02/17/2014	NSG	ONE--Attention to loan closing matters, including corporate approvals, settlement agreement closing issues, account control agreements, lien searches, and remaining comments to loan agreement and ancillary financing documents; multiple telephone conferences and emails to and from lender's counsel, borrowers; counsel, borrowers and working group re: same.	3.50	\$1,102.50
02/18/2014	DJP	ONE - Attention to settlement and loan closing matters, including various emails with Proskauer and Working Group regarding review of Consent for all entities appointing officers, directors or managers, revised FPDH Senior Loan and Security Agreement, Subordinated Note and Security Agreement, General Assignment and Bill of Sale from Sun Capital to FPD Holdings, address tax matters, review of draft lease between Promise Properties of Shreveport, LLC and Promise Hospital of Louisiana, Inc., and updated Rescission Agreement.	8.10	\$2,551.50
02/18/2014	DSN	One - Telephone conference with Peter Baronoff regarding Midcap conference call (.30); telephone conference with Vince Paparo regarding Midcap conference call (.20); telephone conference with Midcap, Jim Hopwood and Vince Paparo and Vedder Price (.40); telephone conferences with Jay Shiland and Keith Reuben regarding various closing related issues (1.00); review correspondence from Jay Shiland regarding Employment Agreement (.20); telephone conference with Jay Shiland regarding Employment Agreement (.30); telephone conferences with Nina Gordon and David Powers regarding closing related and loan related issues (.40); review emails and attach documents relating to closing related issues (2.10); telephone	5.40	\$1,701.00

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		conference with Peter Baronoff, Rob Fraiman and Jill Frew regarding Cain Agreement (.30); telephone conference with Matt Hurlock regarding Cain Agreement (.20).		
02/18/2014	J-E	ONE -- Work on closing issues, including	0.80	\$252.00
02/18/2014	NSG	ONE--Attention to loan closing matters,including status of revised information certificate and disclosure schedules, principals' subordination agreement and settlement closing, account control agreements, revised loan agreement and subordination agreements, Forms 8812, termination of vendors' liens, corporate approvals, and other closing matters; review of revised loan agreement and subordination agreements; multiple telephone conferences with and emails to and from lender's counsel, borrowers; counsel, borrowers and working group re: same.	8.10	\$2,551.50
02/18/2014	P-A	FOUR: Ongoing preparations for closing; Discussion regarding new account for Cain Brothers; Prepare correspondence to Citibank; Communications with Chris Paz.	2.50	\$375.00
02/19/2014	C-C	ONE: Review e-mails re: closing issues.	0.30	\$75.00
02/19/2014	DJP	ONE - Attention to settlement and loan closing matters, including multiple telephone conferences and emails with Proskauer and Working Group regarding review of Information Certificate and Schedules to MidCap Credit Agreement, Proskauer draft opinion letter, draft Settlement Agreement, address tax matters, Satisfaction and Discharge and General Assignment and Bill of Sale.	6.20	\$1,953.00
02/19/2014	DSN	One - Attend closing conference call and prepare for same (.40); telephone conference with Peter Baronoff regarding Employment Agreement (.20); revise Peter Baronoff Employment Agreement (.20); review materials from Jay Shiland and telephone conference with Jay Shiland regarding same (.30); telephone conference with Jim Hopwood regarding regarding projections and IRS (.20); telephone conference with Peter Baronoff regarding closing (.20); telephone conferences with Nina Gordon and David Powers (.30); Three - telephone conference with Matt Hurlock regarding various pending issues (.30); telephone conference with David Powers regarding various pending issues for Board (.20); draft correspondence to Matt	2.50	\$787.50



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		Hurlock (.20).		
02/19/2014	G-F	ONE - Follow-up on Franchise Tax Report filings for Founding Partners Designee, LLC and FPD Holdings, Inc. (.2); Revise UCC-3 Termination (.1); Draft email correspondence to Mr. Powers regarding same (.1).	0.40	\$60.00
02/19/2014	GEC	ONE-Review Satisfaction and Discharge and General Assignment and Bill of Sale and drafted e-mail with my comments.	2.50	\$787.50
02/19/2014	J-E	ONE - Conferred with Receiver re closing issues (.2). Conference call Receiver and K&E re closing issues (.3).	0.50	\$157.50
02/19/2014	NSG	ONE--Attention to loan closing matters,including review of and revisions to FPD subordination agreement, follow up regarding insurance certificates, account control agreements, corporate approvals and other closing matters; multiple emails to and from and telephone conferences with lenders' counsel, borrowers' counsel, borrowers and working group re: same	5.20	\$1,638.00
02/19/2014	P-A	FOUR: Dialogue with corporate department; Prepare update to David Powers regarding FPD Holdings; Written communications with Chris Paz.	0.60	\$90.00
02/20/2014	C-C	ONE: Meet with Mr. Etra re: closing issues (.2); Review closing related e-mails (.1); Call with Receiver re: closing issues (.2)	0.50	\$125.00
02/20/2014	DJP	ONE - Attention to settlement and loan closing matters, multiple exchanges of emails with Working Group and Proskauer including updating closing schedule for wiring instructions, CON financing, Baronoff Employment Agreement, Certificate of Validity (MidCap), Boca Landlord Consent and FPDH Loan Documents.	8.40	\$2,646.00
02/20/2014	GEC	ONE-Draft e-mail regarding comment to Satisfaction Agreement; Review same; Telephone conference regarding same.	1.10	\$346.50
02/20/2014	J-E	ONE -- Work on closing issues, including conferences with Receiver and co-counsel, correspondence with promise personnel, and correspondence with Proskauer.	1.00	\$315.00
02/20/2014	NSG	ONE--Attention to loan closing matters, including review of local counsel opinions, revised FPD subordination agreement, follow up regarding California tax lien subordination issue, certificates of insurance, execution of closing documents, certificate of validity, corporate	11.30	\$3,559.50



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		approvals, and other closing matters; review revised credit agreement and compile additional comments and forward same to lender's counsel; multiple emails to and from and telephone conferences with lender's counsel, borrowers, borrowers' counsel and working group re: same.		
02/20/2014	P-A	FOUR: Continued efforts and assistance with Closing; Written communications regarding accounts and wiring information; Organize Settlement Agreement for meeting;	0.60	\$90.00
02/21/2014	C-C	ONE: Review various court filings (.3); Review loan schedules for closing (.4); Call with Mr. Powers re: closing issues (.3)	1.00	\$250.00
02/21/2014	DJP	ONE - Attention to settlement and loan closing matters, including multiple emails with Working Group, Proskauer and Promise regarding review of Baronoff Employment Agreement, revised Satisfaction and Discharge, draft Schedules to Senior Loan Security Agreement and Exhibit D to Senior Loan Security Agreement, Working Capital Loan Schedules and related Credit Agreement; Revisions to Post-Closing Structure chart regarding Sun, Promise and Success and UCC Filing List.	7.20	\$2,268.00
02/21/2014	DSN	Three - Draft various correspondence to and review correspondence from Matt Hurlock regarding consents for closing (.60); review correspondence from Jay Shiland regarding Peter Baronoff Employment Agreement and draft numerous correspondence regarding same and review additional correspondence regarding same (.90); review correspondence from and draft correspondence to Steve Fraidin (.10); telephone conference with Hope Levy and review various correspondence from and draft correspondence to Hope Levy regarding license related issues (.80); draft correspondence to and review correspondence from Matt Hurlock regarding Cain Agreement (.20); One - draft correspondence to and review correspondence from Jim Hopwood regarding reserve account (.20); attend loan closing conference call and prepare for same regarding review of check list and related documents (.50); telephone conferences with David Powers (.30); office conferences with Jonathan Etra regarding closing related issues (.30); review and analyze documents relating to certificates and execution documents (1.50); telephone conference with	6.30	\$1,984.50

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		Peter Baronoff regarding closing timing and related issues (.30); review correspondence regarding Subordination Agreements and draft correspondence relating to same (.30); review correspondence regarding Cain Agreement from Jill Frew (.10); telephone conference with Jill Frew regarding Cain Agreement (.20).		
02/21/2014	GEC	ONE-Review and respond to email regarding	0.50	\$157.50
02/21/2014	J-E	ONE - Work on closing issues	0.50	\$157.50
02/21/2014	NSG	ONE--Attention to loan closing matters, including follow up regarding secretary's certificates, execution of closing documents, IRS subordination agreement, local counsel opinions, certificate of validity, California subordination agreement, corporate approvals and secretary's certificates, and other closing items; multiple telephone conferences with and emails to and from lender's counsel, borrowers' counsel, borrowers and working group re: same.	6.80	\$2,142.00
02/22/2014	C-C	ONE: Review and related documents in preparation for closing (2.6)	2.60	\$650.00
02/22/2014	J-E	ONE -- Conference call with Mr. Cohen and Mr. Hopwood re professional fees and prep for same.	0.50	\$157.50
02/24/2014	C-C	ONE: Review in connection with closing (2.9); Telephone conference with Mr. Powers re: same (.5); Review e-mails re: same (.2).	3.60	\$900.00
02/24/2014	DJP	ONE - Attention to settlement and loan closing matters, including multiple telephone conferences and emails to and from Working Group and Proskauer regarding review of revised Baronoff Employment Agreement, revised Credit Agreement, Performance Security documents, including Secured Notes, Guaranty and Security Agreement, Mortgage and Assignments of Leases and Rents, Collateral Agency Agreement, FPDH Subordination Agreement, Landlord Lien Waiver and Collateral Agent Fee Letter.	8.70	\$2,740.50
02/24/2014	NSG	ONE--Attention to loan closing matters, including affiliate subordination agreement, account control agreements, disclosure schedules, FPD subordination agreement; review revised credit agreement and subordination agreement; multiple emails to and from and telephone conferences with lender's counsel, borrowers' counsel, borrowers and working group re: same.	6.80	\$2,142.00

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02/25/2014	DJP	ONE - Attention to settlement and loan closing matters, , including multiple emails to and from Proskauer, Working Group and Vedder Price regarding MidCap Schedules in connection with Promise transaction, review and revise Performance Security documents, including an Assumption Agreement - Lease Guaranty and Assumption Agreement - Limited Guaranty, Bills of Sale to Promise entities, proposed draft of Cains Brothers Settlement Agreement; Review revised MidCap Subordination Agreement and Collateral Agency Agreement as revised by Wilmington's counsel.	9.30	\$2,929.50
02/25/2014	DSN	One - Telephone conferences and review of documents regarding closing (3.50); Three - telephone conference with Peter Baronoff (.20); emails with Jay Shiland (.20); draft correspondence regarding Board meeting (.20).	4.10	\$1,291.50
02/25/2014	NSG	ONE--Attention to loan closing matters, including lender's comments to disclosure schedules, affiliate subordination agreement, account control agreements, secretary's certificates and corporate approvals, B&C opinion letter and local counsel opinion letters, and information certificate; multiple emails to and from and telephone conferences with lender's counsel, borrower's counsel, borrowers and working group re: same.	6.80	\$2,142.00
02/26/2014	DJP	ONE - Attention to settlement and loan closing matters, , including various emails to and from Working Group, Proskauer and Promise, regarding the First Amendment to Reserve Account Agreement, revised Credit Agreement, Landlord Lien Waiver Agreement, Assumption Agreement - Lease Guaranty, closing sequence, Intercreditor and Subordination Agreement; Revise Second Amendment to Reserve Account Agreement; Telephone conference with Working Group and City National Bank.	8.80	\$2,772.00
02/26/2014	DSN	Three - Prepare for and attend Board telephone conference and multiple emails relating to same (1.10); review correspondence from Jim Hopwood regarding reserve request and related correspondence and draft correspondence regarding same (.50); telephone conference with Matt Hurlock regarding Cain Brothers and review correspondence regarding same (.20); telephone conference with City National individuals, company individuals and consultant regarding proposed refinancing of CONS and preparation	4.90	\$1,543.50

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		for same (.60); One - telephone conference with David Powers and Nina Gordon regarding closing related issues (.40); multiple telephone conferences with Vince Paparo regarding closing related issues (1.10); review correspondence from and draft correspondence to Vince Paparo (.30); telephone conference with Peter Baronoff regarding closing related and Pacifica related issues (.30); telephone conference with Vince Paparo and Peter Baronoff (.40).		
02/26/2014	NSG	ONE--All hands call to discuss status of timing of closing.	1.00	\$315.00
02/26/2014	NSG	ONE--Attention to loan closing matters,, including principals' subordination agreement, disclosure schedules, affiliate subordination agreement and other closing items; review changes pages to loan agreement; multiple emails to and from and telephone conferences with lender's counsel, borrowers' counsel, borrowers and working group re: same.	2.40	\$756.00
02/27/2014	DJP	ONE - Attention to settlement and loan closing matters, including revised Senior Loan Schedules, UCC Financing Statements, original Stock Certificates of Promise Healthcare, form of Principal Note, Transaction Checklist, Sixth Amendment to Settlement Agreement, Second Amendment to Reserve Account Agreement and Information Certificate and MidCap Schedules.	7.10	\$2,236.50
02/27/2014	DSN	One - draft correspondence to Jim Hopwood (.10); attend telephone conference with Proskauer and MidCap regarding loan closing (.70); numerous correspondence regarding loan closing and settlement and conversations relating to same (1.10); Three - draft correspondence to Matt Hurlock regarding Board meeting and Peter Baronoff Agreement and review correspondence regarding same (.20).	2.10	\$661.50
02/27/2014	NSG	ONE--Attention to loan closing matters, including revisions to information certificate, affiliate subordination agreement, and principals' subordination agreement; multiple telephone conferences with and emails to and from lender's counsel, borrowers' counsel, borrowers and working group re: same.	3.70	\$1,165.50
02/27/2014	P-A	FOUR: Organize documents and materials related to the new bank accounts; Examine communication from David Powers; Written communications regarding closing of settlement	1.60	\$240.00

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transaction...				
02/28/2014	C-C	ONE: Review draft loan schedules in connection with closing.	0.50	\$125.00
02/28/2014	DJP	ONE - Attention to settlement and loan closing matters, including Court Orders and Motions for City National, revised employment agreement and escrow proposal; Multiple telephone conferences and emails to and from working group, Proskauer, Vedder Price regarding Principals' Subordination, Board presentation materials and escrow proposal.	4.80	\$1,512.00
02/28/2014	DSN	Three - Draft correspondence to Matt Hurlock regarding (.10); draft additional correspondence to Matt Hurlock regarding (.10); review versions of Peter Baronoff Employment Agreement from initiation settlement in preparation for Board conference call (1.00); review materials from Jay Shiland regarding Employment Agreement (.30); telephone conference with Jay Shiland regarding Employment Agreement (.20); draft correspondence to Matt Hurlock regarding Cain Brothers Agreement and review correspondence from Matt Hurlock regarding same (.30); additional preparation and attend Board conference call (1.20); review correspondence from Hope Levy (.20); draft correspondence to Jim Hopwood regarding Court orders (.10); draft correspondence to Board regarding meeting and materials related thereto (.30); One - attend conference call regarding MidCap closing and preparation for same (.80).	4.30	\$1,354.50
02/28/2014	GEC	ONE-Review  Draft e-mail regarding same.	1.00	\$315.00
02/28/2014	J-E	ONE -- Conferences with Receiver and Mr. Cavallo re	0.40	\$126.00
02/28/2014	NSG	ONE--Attention to loan closing matters, including principals' subordination agreement, additional signature pages, affiliate subordination agreement, revisions to information certificate, and inclusion of additional borrowers resulting from Shron transaction; multiple telephone conferences with and emails to and from lender's counsel, borrowers' counsel, borrowers and working group re: same.	2.40	\$756.00
02/28/2014	P-A	FOUR: Written communications with David	0.60	\$90.00

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		Powers; Prepare transmittal to Mr. Powers of the original Promise Healthcare Stock Certificates; Written communications with Jim Hopwood; Prepare transmittal to Mr. Hopwood of the Joint Motion regarding Settlement, and Order Approving Settlement.		
03/01/2014	J-E	ONE - Call with Receiver re	0.20	\$63.00
03/01/2014	NSG	ONE--Attention to loan closing matters, including settlement agreement closing status and revised subordination agreements; emails to and from lender's counsel, borrowers' counsel and working group re: same.	1.40	\$441.00
03/02/2014	DJP	ONE - Multiple telephone conferences and emails to and from Working Group and Proskauer regarding Performance Security terms, UCC Financing Statements, draft operating agreement for Promise Properties of Shreveport, LLC and revised Loan Agreement.	0.80	\$252.00
03/02/2014	NSG	ONE--Attention to loan closing matters, including email from lender's counsel regarding revised loan agreement to include Shron borrowers.	0.70	\$220.50
03/03/2014	C-C	ONE: Review loan documents in connection with closing (.9); Meet with Mr. Etra re: (.2).	1.10	\$275.00
03/03/2014	DJP	ONE - Attention to settlement and loan closing matters; Various telephone conferences and emails re: Performance Security; Review and revise closing documents; Revise UCC Exhibits; Review draft UCCs.	5.70	\$1,795.50
03/03/2014	DSN	One - Attend closing conference call, checklist call with MidCap (.40); review various correspondence relating to closing related documents and attached documents (1.50); Three - telephone conference with David Powers regarding consent and review correspondence regarding consent (.30); draft correspondence regarding Board meeting (.30).	2.50	\$787.50
03/03/2014	NSG	ONE--Review revised credit agreement adding Shron borrowers.	0.80	\$252.00
03/03/2014	NSG	ONE--Draft amendment to rescission agreement and circulate for signature.	0.80	\$252.00
03/03/2014	NSG	ONE--Attention to principals' subordination issues.	0.70	\$220.50
03/03/2014	NSG	ONE--Attention to loan closing matters, including account control agreements, additional borrowings from FPD, affiliate subordination agreements, and other closing matters; review	1.20	\$378.00



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		updated checklist; emails to and from lender's counsel, borrowers' counsel, borrowers and working group re: same.		
03/04/2014	C-C	ONE: Telephone conference with Mr. Powers re: revised schedules.	0.20	\$50.00
03/04/2014	DJP	ONE - Attention to settlement and loan closing matters; Attention to Performance Security issues; Review draft UCCs; Review and revise revised Schedules; Review and revise Subordination Agreement.	3.40	\$1,071.00
03/04/2014	G-F	Receipt and review of vendors invoices for registered agent services (.1); Draft e-mail correspondence to Receiver regarding same (.1).	0.20	\$30.00
03/04/2014	NSG	ONE--Attention to execution of documents and loan closing matters, including principals' subordination agreement, brokers' estoppel letters, proposed additional transaction re: San Diego facility, additional signature pages, corrections to signature pages, and account control agreements; emails to and from working group, lender's counsel, borrowers' counsel, borrowers and SunTrust re: same.	2.10	\$661.50
03/04/2014	P-A	FOUR: Written communications related to corporate services for the entities.	0.30	\$45.00
03/04/2014	P-A	FOUR: Written communications requesting wire instructions; Prepare Wire Instructions for Stable Value account, and memo to counsel.	0.50	\$75.00
03/05/2014	C-C	ONE: Review closing related e-mails (.2); Meet with Mr. Etra re: same (.1).	0.30	\$75.00
03/05/2014	DJP	ONE - Attention to settlement and loan closing matters; Review and revise closing documents; Various telephone conferences re: open items; Revise FPD Holdings documents.	5.70	\$1,795.50
03/05/2014	DSN	Three - Prepare and attend Board conference call (.40); telephone conference with Jay Shiland regarding Board conference call (.30); telephone conference with Keith Kennedy regarding Board conference call (.10); review emails regarding future Board conference calls (.20); telephone conference with Matt Hurlock regarding Board related issues and draft correspondence (.20); One - review closing related documents (1.50); attend closing checklist conference call (.40); telephone conference with Peter Baronoff (.10); draft correspondence to and review correspondence from Vince Paparo (.10); review correspondence regarding Certificates and conference with	3.60	\$1,134.00



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		counsel regarding same (.30)		
03/05/2014	J-E	ONE - Conferences and correspondence with Receiver, Ms. Gordon, Mr. Powers, and Mr. Cavallo re closing issues.	0.60	\$189.00
03/05/2014	NSG	ONE--Attention to loan closing matters,including correction of signature pages, San Diego letter of intent, updated disclosure schedules, settlement agreement closing matters including principals' subordination and officers to be appointed, and other closing deliveries; multiple emails to and from and telephone conferences with lender's counsel, borrowers' counsel, borrowers and working group re: same; all hands' call to discuss open items.	8.70	\$2,740.50
03/06/2014	C-C	ONE: Review orders entered by Court (.2); Meet with client and Mr. Etra re: same (.2); Prepare information related to closing for Mr. Hopwood (.6).	1.00	\$250.00
03/06/2014	DJP	ONE - Attention to settlement and loan closing matters; Revise FPD Holdings documents; Various telephone conferences and emails re: status; Review and revise various closing documents; Attention to final SFP Agreement; Review Performance Security documents.	8.80	\$2,772.00
03/06/2014	DSN	One - Prepare for and attend MidCap conference call regarding status of closing (.50); review numerous documents and correspondence relating to closing and conversations relating to same (3.50).	4.00	\$1,260.00
03/06/2014	GEC	ONE-Telephone conference with David Powers regarding issuance of stock in FPD Holdings, Inc.	0.20	\$63.00
03/06/2014	J-E	ONE -- Reviewed and distributed orders entered in Sun action and and follow up on items therein.	0.50	\$157.50
03/06/2014	NSG	ONE--Attention to loan closing matters,including settlement agreement closing issues and principals' subordination agreement, brokers' estoppel letters, revised credit agreement and affiliate subordination agreement, and updated disclosure schedules and information certificate; review revised credit agreement and affiliate subordination agreement; multiple emails to and from and telephone conferences with lender's counsel, borrowers' counsel, borrowers and working group re: same.	7.60	\$2,394.00
03/06/2014	P-A	FOUR: Review Order entered by the Court in the Newman v. Sun Capital case related to the Archdiocese's Motion, Investors' Transfer of	0.30	\$45.00

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Date	Initials	Description	Hours	Amount
		Interests, Receiver's Application and Agreement with Specialty Finance.		
03/06/2014	P-A	FOUR: Written communications with counsel in anticipation of Closing.	0.40	\$60.00
03/07/2014	DJP	ONE - Attention to settlement and loan closing matters; Review and revise Performance Security documents; Attention to FP Designee Board matters; Prepare summaries for Board; Attention to Performance Security SPE issues.	8.90	\$2,803.50
03/07/2014	DSN	Three - Prepare for and attend Board conference call (.50); telephone conference with David Powers in preparation for Board conference call (.20); review materials relating to closing as it relates to F.P. Board (.30); One - prepare for and attend Promise/MidCap status conference call (.40); telephone conference with Vince Paparo regarding new MidCap issue (.20); review correspondence between MidCap and Promise regarding new issue (.30); telephone conference with Vince Paparo and David Powers (.30).	2.20	\$693.00
03/07/2014	NSG	ONE--All hands call to discuss status of closing deliveries.	0.90	\$283.50
03/07/2014	NSG	ONE--Attention to loan closing matters, including account control agreements, Lion Financial UCC, and affiliate subordination agreement; review updated checklist; emails to and from and telephone conferences with lender's counsel, borrowers' counsel, borrowers and working group re: same.	1.00	\$315.00
03/08/2014	DJP	ONE--Telephone conference with Receiver re: status.	0.20	\$63.00
03/08/2014	NSG	ONE--Telephone conference with D. Newman re: board approval matters.	0.70	\$220.50
03/09/2014	NSG	ONE--Draft summary of credit agreement and forward to D. Newman.	1.70	\$535.50
03/10/2014	C-C	ONE: Review loan schedules in connection with closing (1.2); Review loan agreements (.1) Telephone conference with Mr. Powers re: same (.1).	1.40	\$350.00
03/10/2014	DJP	ONE - Attention to settlement and loan closing matters; Attention to FP Designee Board matters; Review and revise Board Consent; Review and revise closing documents; Review revised Schedules.	6.20	\$1,953.00
03/10/2014	NSG	ONE--Attention to loan closing matters and status of pending items, including IRS subordination issue, principals' subordination agreement,	4.30	\$1,354.50

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		settlement agreement closing issues and lender's review of performance security documents, FPD board approval of transaction, and information certificate for Shron borrowers; multiple telephone conferences with and emails to and from lender's counsel, borrowers' counsel, borrowers, FPD board counsel and working group re: same.		
03/11/2014	C-C	ONE: Correspondence with Sun counsel re: closing issue (.1); Review draft schedules (.1); Review e-mails re: (.2).	0.40	\$100.00
03/11/2014	DJP	ONE - Attention to settlement and loan closing matters; Prepare UCC-1s and UCC-3s; Revise FP Designee documents; Prepare summaries for FP Designee Board; Review and revise opinion letter; Attend Board call.	8.50	\$2,677.50
03/11/2014	DSN	Three - Prepare for and attend Board conference call (2.50); review materials in connection with Board conference call and correspondence with Matt Hurlock (.50); conferences with David Powers relating to Board conference call (.50); conferences with Nina Gordon regarding Board conference call (.30); One - review various emails relating to settlement transaction and MidCap related documents (1.10); telephone conference with Vince Paparo, Joe Choi and David Powers relating to closing steps (.50); telephone conference with Keith Reuben (.20); draft correspondence to Vince Paparo and Joe Choi (.10).	5.40	\$1,701.00
03/11/2014	J-E	ONE -- Calls with Receiver and co-counsel re closing matters.	0.40	\$126.00
03/11/2014	NSG	ONE--Attention to loan closing matters, including brokers' estoppel certificates, Shron borrowers, and comments to local counsel legal opinions; multiple emails to and from lender's counsel re: same.	1.40	\$441.00
03/11/2014	NSG	ONE--Board call.	1.00	\$315.00
03/11/2014	NSG	ONE--Attention to opinion matters and review of comments to B&C opinion letter,	1.00	\$315.00
03/12/2014	C-C	Review schedules in anticipation of closing.	0.80	\$200.00
03/12/2014	DJP	ONE - Attention to settlement closing matters; Revise Board materials; Attention to document execution and escrow delivery; Review executed documents; Revise SPE provisions; Attend Board meeting.	14.80	\$4,662.00

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03/12/2014	DSN	Three--Prepare for and attend Board meeting regarding closing (3.50); attend to closing issues and review and execution of documents and conference calls relating to same(5.50).	9.00	\$2,835.00
03/12/2014	GEC	ONE-Review and respond to e-mail concerning lender requirement that the corporations be SPEs.	0.20	\$63.00
03/12/2014	NSG	ONE--Attention to loan closing matters, including side letter with principals, status of IRS subordination, performance security documents and status of settlement agreement closing, brokers' estoppel letters, local counsel opinions and other closing deliveries; address lender's concerns regarding IRS subordination agreements; revise B&C opinion letter; multiple telephone conferences with and emails to and from lender's counsel, borrowers' counsel, borrowers, working group and special tax counsel re: same.	12.20	\$3,843.00
03/12/2014	P-A	FOUR: Telephone conferences with Chris Paz; Prepare memo to counsel regarding	0.50	\$75.00
03/13/2014	DJP	ONE - Attention to settlement closing matters; Review signature pages; Review revised SPE provisions; Review and revise Broad and Cassel Opinion Letter and related Certificates; Prepare FP Designee Manager Indemnification Agreements; Attention to execution and delivery of signed documents; Attention to IRS issues.	10.10	\$3,181.50
03/13/2014	DSN	One - Multiple telephone conferences with Peter Baronoff regarding closing related issues (1.30); telephone conferences with Jim Hopwood regarding closing related and loan related issues (.40); conference with Nina Gordon regarding closing related issues (.30); review IRS letter rainstorm agreement (.10); telephone conference with Jay Shiland (.10); review various correspondence relating to closing related issues from Joe Choi and counsel for MidCap (.50); Three - review correspondence from Kirkland & Ellis (.30); review correspondence from David Armstrong and Jim Hopwood relating to materials to be brought to Board (.80); telephone conference with Jay Shiland, Matt Hurlock, Peter Baronoff, Jim Hopwood and David Armstrong regarding materials provided to Board (1.00); telephone conference with Jay Shiland (.20); telephone conference with Peter Baronoff (.10); telephone conference with Jim Hopwood (.10).	5.20	\$1,638.00

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03/13/2014	G-F	Exchange-email correspondence with Receiver regarding (.1); Receipt and review of (.1).	0.20	\$30.00
03/13/2014	NSG	ONE--Attention to loan closing matters,including account control agreements, IRS subordination issues, Shron borrowers, and materials for FPD board meeting; multiple emails to and from and telephone conferences with working group, SunTrust, lender's counsel, borrowers' counsel and borrowers re: same.	5.80	\$1,827.00
03/14/2014	C-C	FOUR: Review schedules for closing (.3); Review fees and costs for closing (.2).	0.50	\$125.00
03/14/2014	DJP	ONE - Attention to settlement issues; Review revised Schedules; Review and revise revised opinion letters; Attention to document execution matters; Attend Board call; Review and revise revised Senior and Sub Loan documents and related Schedules.	10.60	\$3,339.00
03/14/2014	DSN	Three - Telephone conference with Peter Baronoff (.30); review materials in connection with Board conference call and attend Board conference call and telephone conferences with Matt Hurlock regarding same (1.50); review follow up materials from Matt Hurlock including authorization and other related documents (.40); telephone conference with Matt Hurlock regarding various documents (.30); draft correspondence to Board regarding Kirkland & Ellis invoices (.10); review correspondence from Jim Hopwood (.10); telephone conferences with David Powers and Nina Gordon regarding Board meeting (.40); telephone conference with Jay Shiland (.20); One - attend two closing conference calls between MidCap and parties relating to closing (.60); brief telephone conference with Peter Baronoff, Him Hopwood and Steve Redlick regarding closing (.20); telephone conference with Nina Gordon and David Powers regarding closing (1.10); review various additional documents, schedules and opinion relating to closing and attend to signature pages (1.50).	6.70	\$2,110.50
03/14/2014	J-E	ONE -- Conferred with Receiver re status and e-mail to Mr. Hopwood on payments.	0.40	\$126.00
03/14/2014	NSG	ONE--Attention to opinion matters, including review of revisions and comments to local	3.60	\$1,134.00

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		counsel and borrowers' counsel opinions; address comments to B&C opinion.		
03/14/2014	NSG	ONE--Attention to loan closing matters, including local counsel opinions, account control agreements, performance security agreements and settlement agreement closing, Shron borrowers, IRS subordination issues and timing of closing; revise B&C opinion letter and forward to lender's counsel; multiple emails to and from and telephone conferences with lender's counsel, borrowers' counsel, borrowers and working group re: same.	6.60	\$2,079.00
03/14/2014	P-A	FOUR: Assist attorney with various assignments in preparation for closing.	0.90	\$135.00
03/14/2014	VAR	ONE-Research Telephone conference with and correspondence with David Powers regarding same.	0.70	\$220.50
03/15/2014	J-E	ONE - Call with Mr. Hopwood and Mr. Cohen re flow of funds and follow up correspondence with Receiver re same.	0.40	\$126.00
03/15/2014	NSG	ONE--Attention to loan closing matters, including performance security documents, further revisions to address comments received and forward to lender's counsel; telephone conference with and emails to and from lender's counsel re: same.	2.00	\$630.00
03/16/2014	DJP	ONE - Attention to settlement closing matters; Review and revise final signed documents; Various telephone conferences and emails re: same and potential breaking of escrow.	4.10	\$1,291.50
03/16/2014	M-T	ONE - Review opinion letter.	0.50	\$157.50
03/16/2014	NSG	ONE--Attention to loan closing matters, including revised local counsel and borrowers' counsel opinions, follow up regarding certificate to counsel, and intercreditor agreement; multiple emails to and from lender's counsel, borrowers' counsel, borrowers and working group re: same; all hands call to discuss status and prepare for closing.	3.40	\$1,071.00
03/17/2014	C-C	ONE: Draft notice of closing (.2); Meet with Mr. Etra and client re: closing (.3).	0.50	\$125.00
03/17/2014	DJP	ONE - Attention to settlement closing matters; Attention to document execution matters; Various telephone conferences and emails re: same; Review revised closing documents; Prepare post-closing resolutions; Attention to UCC filings; Finalize FP Designee Board matters.	6.40	\$2,016.00
03/17/2014	DSN	One - Attend two closing conference calls in	1.80	\$567.00



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		connection with closing (.50); conferences with Vince Paparo in connection with closing conference calls (.20); review correspondence in connection with final closing items (.50); execute additional signature pages (.10); meet with Peter Baronoff, Keith Reuben, David Armstrong, Mike Kornblatt and Wayne Craig re Schron (.50); meet with management team regarding closing (1.50 - N/C).		
03/17/2014	NSG	ONE--Loan closing; multiple emails to and from and telephone conferences with lender's counsel, borrowers' counsel, borrowers and working group re: same; closing conference call; follow up regarding circulation of executed closing documents and opinion letters.	5.30	\$1,669.50
03/17/2014	P-A	FOUR: Assist with finalization of documents, execution and notarization for Closing; Written and verbal communications with Chris Paz; Prepare memo	1.40	\$210.00
03/18/2014	C-C	ONE: Finalize motion to dismiss (.2); Review e-mails re: closing (.1).	0.30	\$75.00
03/18/2014	DJP	ONE - Attention to various post-closing matters; UCC filings; delivery of original documents; CHOW matters.	1.70	\$535.50
03/18/2014	DSN	Three - Review correspondence and conversations relating to post closing related issues (1.10); draft correspondence to Matt Hurlock regarding governance issues (.10); review correspondence from Matt Hurlock regarding same (.10); One - draft correspondence and review correspondence and conversations relating to post closing motion of dismissal (.30); review correspondence and draft correspondence regarding notice and conferences relating to notice of closing (.40).	2.00	\$630.00
03/18/2014	J-E	ONE - Work on	0.40	\$126.00
03/18/2014	NSG	ONE--Attention to post-closing matters, including delayed activation of Shron borrowers.	1.00	\$315.00
03/18/2014	P-A	FIVE: Written and verbal communications with Citibank; Discussion with Receiver; Prepare update to memo regarding monies wired into all accounts from Closing.	0.60	\$90.00
03/19/2014	DJP	ONE - Attention to settlement post-closing matters; opinion letter issues; Officer and director appointments; CHOW filings; Execution copies of documents.	2.60	\$819.00



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03/19/2014	DSN	Three - Draft correspondence and review correspondence relating to request for opinion letter (.30); telephone conference relating to same (.20).	0.50	-\$457.50
03/19/2014	NSG	ONE--Attention to amendment to credit agreement to activate Shron borrowers; review checklist; review entity formation documents for Shron borrowers.	1.60	\$504.00
03/19/2014	P-A	FOUR: Review filing confirming of and examine Notice of Closing Settlement Transaction; Examine Joint Motion for Order of Dismissal; Post both filings to Receiver's website; Draft Update to home page of website; Prepare memo to Receiver and counsel.	0.90	\$135.00
03/19/2014	SLL	ONE-E-mails with David Powers and Nina Gordon regarding recordation of Security Agreement with the USPTO; effort related to filing of Security Agreement with USPTO.	1.00	\$315.00
03/20/2014	C-C	FOUR: Meet with Mr. Etra re: (.3); Telephone call to Mr. Hopwood re: same (.1); Review e-mails related to outstanding fees (.3).	0.70	\$175.00
03/20/2014	J-E	ONE -- Conferred with Mr. Cavallo re work to be done on	0.50	\$157.50
03/20/2014	NSG	ONE--Attention to post-closing matters and amendment to credit agreement to activate Shron borrowers, including scope of engagement to provide additional opinion letter	0.80	\$252.00
03/20/2014	P-A	FIVE: Review written correspondence from Kirkland & Ellis related to corporate and tax advice; Examine various other written communications.	0.60	\$90.00
03/21/2014	DJP	ONE - Attention to post-closing matters; Execution copies of documents; Review opinion engagement letter; open issues re: closing.	1.10	\$346.50
03/21/2014	DSN	Three - review proposed engagement letter and revisions to same (.30); conferences with Jim Hopwood and review correspondence from Jim Hopwood relating to request from claim purchaser (.40).	0.70	\$220.50
03/21/2014	NSG	ONE--Attention to amendment to credit agreement.	0.70	\$220.50
03/21/2014	P-A	FIVE: Telephone conference with investor regarding Prepare correspondence to friend of investor ; Telephone conference	0.70	\$105.00

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		with investor regarding new information.		
03/21/2014	SLL	ONE-Review Notice of Recordation of Security Interest; e-mails with Nina Gordon and David Powers.	0.20	\$63.00
03/23/2014	C-C	FOUR - Review bills in preparation for revising fee application (1.3)(No Charge).	1.30	\$0.00
03/24/2014	C-C	Review e-mails with Mr. Hopwood (.1); Review reconciliation's (.1); Draft e-mail to Mr. Hopwood (.1); Telephone conference with Mr. Etra (.2).	0.50	\$125.00
03/24/2014	DJP	ONE - Attention to various settlement post-closing matters; Organize closing documents; Attention to finalizing closing documents.	1.40	\$441.00
03/24/2014	GEC	THREE-Review and respond to e-mails concerning tax treatment of accounts receivable retained by SCHI.	0.60	\$189.00
03/24/2014	NSG	ONE--Attention to amendment to credit agreement.	1.30	\$409.50
03/24/2014	P-A	FOUR: Examine various communications from Mercy Almeida (Berkowitz) including tax and forensic services for Dec., January and February; Review opinion letter from Examine communication from The Touchstone Law Firm, and comments from Jon Etra regarding next fee application; Examine itemized report from Kirkland and Ellis; Review letter from Promise Healthcare; FIVE: Ongoing contact with investors, both written and verbal, regarding	1.40	\$210.00
03/25/2014	C-C	ONE: E-mails with client re: outstanding fees (.2); Review applicable fee application information (.1); Meet with Ms. Anzalone re: investor update (.1).	0.40	\$100.00
03/25/2014	DJP	ONE - Attention to settlement post-closing matters.	0.60	\$189.00
03/25/2014	DSN	Three - Review correspondence and draft correspondence with Jim Hopwood regarding CVP and telephone conference with Jim Hopwood and CVP relating to request (.50); draft correspondence relating to Board meeting as to Pacifica request and review correspondence relating to same (.50); telephone conferences with Jim Hopwood regarding request memorandum (.50).	1.50	\$472.50
03/25/2014	NSG	ONE--Attention to amendment to credit agreement, including engagement to provide	0.80	\$252.00

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		opinion letter.		
03/25/2014	NSG	ONE--Attention to post-closing matters, including distribution of executed documents.	0.50	\$157.50
03/26/2014	C-C	FOUR: Telephone call with investor (.2); Meet with Ms. Anzalone re: same and follow up call to investor (.3); Review Receiver's recommendations (.2).	0.70	\$175.00
03/26/2014	DJP	ONE - Attention to settlement post-closing matters; Revise UCC filings.	0.60	\$189.00
03/26/2014	DSN	Three - Review draft memorandum from Jim Hopwood and draft correspondence to Jim Hopwood regarding same and telephone conference with Jim Hopwood (.80); draft follow up correspondence relating to potential Board meeting (.30).	1.10	\$346.50
03/26/2014	NSG	ONE--Attention to post-closing matters, including distribution of executed documents and preparation of additional opinion letter; emails to and from borrowers and borrowers' counsel re: same.	1.30	\$409.50
03/27/2014	DJP	ONE - Attention to settlement post-closing matters; Organize executed copies of settlement documents; Revise UCC's; Prepare Amendment to Reserve Account Agreement.	5.20	\$1,638.00
03/27/2014	DSN	Three - Prepare for and attend Board meeting (1.60); review correspondence from Jim Hopwood and draft correspondence to Jim Hopwood regarding same (.30).	1.90	\$598.50
03/28/2014	NSG	ONE--Call with Promise to discuss amendment to credit agreement and closing deliveries.	0.80	\$252.00
03/28/2014	NSG	ONE--Review draft amendment and checklist of closing deliveries.	0.90	\$283.50
03/30/2014	DSN	Three - Telephone conference with Ed Cooper and Scott Bouchner regarding (.50)	0.50	\$157.50
03/31/2014	DSN	Three - Review correspondence from Ed Cooper regarding topics for conference call (.10); review correspondence from Richie Cohen regarding conference call (.10); conference call regarding St. Alexis and related issues (1.20).	1.40	\$441.00
03/31/2014	GEC	Review e-mails regarding	0.80	\$252.00
03/31/2014	NSG	ONE--Telephone conference with J. Hopwood re: amendment to credit agreement.	0.40	\$126.00
03/31/2014	P-A	FOUR: Examine notification from Louisiana Secretary of State; Prepare memo regarding	0.60	\$90.00

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confirmation of UCC filing; Review materials  
from closing.

**TOTAL PROFESSIONAL CHARGES ..... \$447,692.00**

**TIMEKEEPER SUMMARY**

AJJ	Arvin J. Jaffe, PA	2.30	hrs @	\$315.00	per hour	\$724.50
NSG	Nina S. Gordon, PA	444.00	hrs @	\$315.00	per hour	\$139,860.00
DJP	David Powers	486.80	hrs @	\$315.00	per hour	\$153,342.00
GEC	Gene E. Crick	40.60	hrs @	\$315.00	per hour	\$12,789.00
LJP	Lester Perling	4.70	hrs @	\$315.00	per hour	\$1,480.50
DSN	Daniel S. Newman, PA	335.00	hrs @	\$315.00	per hour	\$105,525.00
VAR	Vanessa Reynolds	.70	hrs @	\$315.00	per hour	\$220.50
M-T	Matthew Thompson	.50	hrs @	\$315.00	per hour	\$157.50
J-E	Jonathan Etra	35.50	hrs @	\$315.00	per hour	\$11,182.50
KGM	Kenneth G. Mather	7.30	hrs @	\$315.00	per hour	\$2,299.50
SLL	Scott Lampert	1.20	hrs @	\$315.00	per hour	\$378.00
CBW	Christine Worthen	.20	hrs @	\$315.00	per hour	\$63.00
C-C	Christopher Cavallo	48.30	hrs @	\$250.00	per hour	\$12,075.00
SM	Shachi Mankodi	3.50	hrs @	\$250.00	per hour	\$875.00
P-A	Patricia Anzalone	31.40	hrs @	\$150.00	per hour	\$4,710.00
G-F	Gisela Fasco	12.80	hrs @	\$150.00	per hour	\$1,920.00
J-R	Junelle Rodriguez	.60	hrs @	\$150.00	per hour	\$90.00

**TIMEKEEPER TOTAL ..... \$447,692.00**

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**ITEMIZED EXPENSES**

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11/04/2013	Conference Call Service - VENDOR: InterCall Inv.#1742277465	\$0.48
11/04/2013	Conference Call Service - VENDOR: InterCall Inv.#1742277465	\$6.94
11/07/2013	Conference Call Service - VENDOR: InterCall Inv.#1742277465	\$2.79
11/08/2013	Conference Call Service - VENDOR: InterCall Inv.#1742277465	\$24.33
11/13/2013	Conference Call Service - VENDOR: InterCall	\$4.81
11/14/2013	Conference Call Service - VENDOR: InterCall Inv.#1742277465	\$19.82
11/14/2013	Conference Call Service - VENDOR: InterCall Inv.#1742277465	\$3.00
11/15/2013	Conference Call Service - VENDOR: InterCall Inv.#1742277465	\$22.69
11/16/2013	Conference Call Service - VENDOR: InterCall Inv.#1742277465	\$53.28
11/21/2013	Conference Call Service - VENDOR: InterCall Inv.#1742277465	\$5.93
11/21/2013	Conference Call Service - VENDOR: InterCall Inv.#1742277465	\$2.93
11/25/2013	Conference Call Service - VENDOR: InterCall Inv.#1742277465	\$31.23
12/02/2013	Conference Call Service - VENDOR: InterCall Inv.#1742314608	\$14.79
12/05/2013	Conference Call Service - VENDOR: InterCall Inv.#1742314608	\$18.92
12/08/2013	Conference Call Service - VENDOR: InterCall	\$25.96
12/12/2013	Conference Call Service - VENDOR: InterCall	\$5.76
12/17/2013	Conference Call Service - VENDOR: InterCall Inv.#1742314608	\$5.44
12/18/2013	Conference Call Service - VENDOR: InterCall Inv.#1742314608	\$36.96
12/20/2013	Conference Call Service - VENDOR: InterCall Inv.#1742314608	\$1.30
12/23/2013	Conference Call Service - VENDOR: InterCall	\$22.75
12/29/2013	Conference Call Service - VENDOR: InterCall	\$48.90
12/30/2013	Conference Call Service - VENDOR: InterCall	\$5.29

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12/30/2013	Conference Call Service - VENDOR: InterCall	\$10.76
12/30/2013	Conference Call Service - VENDOR: InterCall Inv.#1742314608	\$7.46
12/31/2013	Conference Call Service - VENDOR: InterCall	\$2.63
01/03/2014	Conference Call Service - VENDOR: InterCall	\$18.61
01/06/2014	Conference Call Service - VENDOR: InterCall Inv.#1742371861	\$4.46
01/08/2014	Conference Call Service - VENDOR: InterCall	\$21.74
01/12/2014	Conference Call Service - VENDOR: InterCall	\$22.15
01/13/2014	Conference Call Service - VENDOR: InterCall	\$3.64
01/15/2014	Conference Call Service - VENDOR: InterCall Inv.#1742371861	\$22.08
01/17/2014	Messenger Service - VENDOR: Arrow Express Messenger Service Inv.#:44156-P.U@B&C-Del. to S.E.C.-801 Brickell Ave. Suite 1800	\$8.00
01/23/2014	Conference Call Service - VENDOR: InterCall	\$1.97
01/27/2014	Conference Call Service - VENDOR: InterCall Inv.#1742371861	\$11.12
01/28/2014	Conference Call Service - VENDOR: InterCall Inv.#1742371861	\$7.35
02/01/2014	Conference Call Service - VENDOR: InterCall	\$31.04
02/02/2014	Conference Call Service - VENDOR: InterCall	\$3.23
02/03/2014	Conference Call Service - VENDOR: InterCall Inv.#1742419568	\$9.47
02/04/2014	Conference Call Service - VENDOR: InterCall Inv.#1742419568	\$1.51
02/05/2014	Conference Call Service - VENDOR: InterCall	\$5.06
02/05/2014	Conference Call Service - VENDOR: InterCall	\$4.93
02/05/2014	Conference Call Service - VENDOR: InterCall	\$5.04
02/06/2014	Conference Call Service - VENDOR: InterCall	\$4.08
02/06/2014	Conference Call Service - VENDOR: InterCall	\$10.02
02/07/2014	Conference Call Service - VENDOR: InterCall	\$5.21
02/07/2014	Conference Call Service - VENDOR: InterCall Inv.#1742419568	\$3.05
02/07/2014	Conference Call Service - VENDOR: InterCall Inv.#1742419568	\$0.91
02/07/2014	Conference Call Service - VENDOR: InterCall Inv.#1742419568	\$7.32
02/10/2014	Conference Call Service - VENDOR: InterCall	\$1.49



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02/11/2014	Certificates of Good Standing from the Delaware Secretary of State for Founding Partners Designee, LLC and FPD Holdings, Inc. - VENDOR: Capitol Services, Inc.	\$150.00
02/12/2014	Conference Call Service - VENDOR: InterCall Inv.#1742419568	\$8.01
02/13/2014	Conference Call Service - VENDOR: InterCall Inv.#1742419568	\$11.44
02/14/2014	Conference Call Service - VENDOR: InterCall Inv.#1742419568	\$1.74
02/14/2014	Travel - VENDOR: Gisela Fasco Roundtrip to Boca office	\$50.93
02/15/2014	Conference Call Service - VENDOR: InterCall Inv.#1742419568	\$11.17
02/16/2014	Conference Call Service - VENDOR: InterCall Inv.#1742419568	\$2.72
02/16/2014	Conference Call Service - VENDOR: InterCall Inv.#1742419568	\$20.15
02/16/2014	Conference Call Service - VENDOR: InterCall Inv.#1742419568	\$13.79
02/16/2014	Conference Call Service - VENDOR: InterCall	\$10.73
02/17/2014	Conference Call Service - VENDOR: InterCall Inv.#1742419568	\$21.02
02/19/2014	Filing Fees for filing of the 2014 Annual Report of FPD Holdings, Inc. with the Delaware Secretary of State - VENDOR: American Express	\$125.00
02/19/2014	Filing Fees for payment of the 2013 Delaware Annual Franchise Taxes re: founding Partners Designee, LLC - VENDOR: American Express	\$250.00
02/20/2014	FedEx Tracking # 797984826505 Nina Gordon, Esq. Broad and Cassel 7777 Glades Road BOCA RATON FL 33434	\$9.66
02/20/2014	Travel - VENDOR: Jonathan Etra, P.A. 2/20 to 2/26- Hotels, meals and airfares- Mediation in Washington, D.C.	\$2,113.57
02/21/2014	FedEx Tracking # 797997944562 Erin K.L. Norby Vedder Price P.C. 222 North LaSalle Street CHICAGO IL 60601	\$14.88
02/24/2014	FedEx Tracking # 798014645945 Erin K.L. Norby Vedder Price P.C. 222 North LaSalle Street CHICAGO IL 60601	\$14.88
02/26/2014	Conference Call Service - VENDOR: InterCall Inv.#1742419568	\$8.89
02/28/2014	Conference Call Service - VENDOR: InterCall Inv.#1742419568	\$11.53
03/01/2014	Other Costs - VENDOR: Daniel Newman Dinner 12/11/13 with Jay Shiland, Peter Baronoff and Jim Hopwood re: Business issues.	\$136.43



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03/04/2014	FedEx Tracking # 798105832147 Nina Gordon, Esq. Broad and Cassel 7777 Glades Road BOCA RATON FL 33434	\$12.68
03/05/2014	FedEx Tracking # 798119489678 Diane Schoendorff Vedder Price P.C. 222 North LaSalle Street CHICAGO IL 60601	\$14.88
03/05/2014	Conference Call Service - VENDOR: InterCall Inv.#1742455524	\$1.57
03/07/2014	Conference Call Service - VENDOR: InterCall Inv.#1742455524	\$7.98
03/11/2014	Messenger Service - VENDOR: Arrow Express Messenger Service Inv.#:44652 P.U.@B&C-Del to The Ritz Carlton-1 Lincoln Rd	\$25.00
03/11/2014	Conference Call Service - VENDOR: InterCall Inv.#1742455524	\$3.01
03/12/2014	Conference Call Service - VENDOR: InterCall Inv.#1742455524	\$4.29
03/12/2014	Conference Call Service - VENDOR: InterCall Inv.#1742455524	\$30.84
03/12/2014	Certificates of Good Standing from the Delaware Secretary of State for FPD Holdings, Inc. and Founding Partners Designee, LLC - VENDOR: Capitol Services, Inc.	\$150.00
03/13/2014	Conference Call Service - VENDOR: InterCall Inv.#1742455524	\$12.10
03/14/2014	Conference Call Service - VENDOR: InterCall Inv.#1742455524	\$26.08
03/17/2014	FedEx Tracking # 798240060920 Bryan Snyder Proskauer Eleven Times Square NEW YORK CITY NY 10036	\$14.88
03/17/2014	FedEx Tracking # 798236425227 Diana Schoendorff Vedder Price P.C. 222 North LaSalle Street CHICAGO IL 60601	\$14.88
03/18/2014	FedEx Tracking # 798257503040 Proskauer Bryan Snyder Eleven Times Square NEW YORK CITY NY 10036	\$53.35
03/19/2014	FedEx Tracking # 798273688703 Bryan Snyder, Senior Corp. Par Proskauer Eleven Times Square NEW YORK CITY NY 10036	\$23.12
03/19/2014	FedEx Tracking # 798273560318 David Powers, Esq. Broad and Cassel 7777 Glades Road BOCA RATON FL 33434	\$9.66
03/20/2014	Recorning fees for Trademark Security Agreement between Promise Healthcare, Inc. and FPD Holdings, Inc.	\$90.00

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03/20/2014	Filing Fees for UCC-1 Doc. #14-0008437269 re: HLP Properties of Port Arthur LLC (Debtor) and FPD Holdings, Inc. (Secured Party) and UCC-1 Doc. #14-0008437380 re: LH Acquisition LLC (Debtor) and FPD Holdings, Inc. (Secured Party) with the Secretary of State of Texas - VENDOR: Capitol Services, Inc.	\$140.00
03/20/2014	Filing Fees for UCC-1 Doc. #2014044403 re: Promise Hospital of Dade, Inc. (Debtor) and FPD Holdings, Inc. (Secured Party) and UCC-1 Doc. #20141044338 re: Promise Hospital of Lee, Inc. (Debtor) and FPD Holdings, Inc. (Secured Party) with the Secretary of State of Delaware - VENDOR: Capitol Services, Inc.	\$254.00
03/24/2014	Filing Fees for UCC-1 re: Promise Hospital of San Antonio, Inc. (Debtor) and FPD Holdings, Inc. (Secured Party) - VENDOR: Florida UCC, Inc.	\$47.00
03/24/2014	Filing Fees for UCC-1 re: Promise Hospital of Phoenix, Inc. (Debtor) and FPD Holdings, Inc. (Secured Party) - VENDOR: Florida UCC, Inc.	\$47.00
03/25/2014	Filing Fees for UCC-3 Assignment re: Promise Healthcare, Inc. (Debtor) and FPD Holdings, Inc. (Secured Party) - VENDOR: Florida UCC, Inc.	\$24.00
03/25/2014	Filing Fees for UCC-1 re: HLP Partners of Miami Dade, L.L.C. (Debtor) and FPD Holdings, Inc. (Secured Party) - VENDOR: Florida UCC, Inc.	\$47.00
03/25/2014	Filing Fees for UCC-1 re: HLP Properties of Lee, L.L.C. (Debtor) and FPD Holdings, Inc. (Secured Party) - VENDOR: Florida UCC, Inc.	\$47.00
03/25/2014	Filing Fees for UCC-1 re: Promise Properties of Dade, Inc. (Debtor) and FPD Holdings, Inc. (Secured Party) - VENDOR: Florida UCC, Inc.	\$47.00
03/25/2014	Filing Fees for UCC-1 re: Promise Properties of Lee, Inc. (Debtor) and FPD Holdings, Inc. - VENDOR: Florida UCC, Inc.	\$47.00
03/25/2014	Filing Fees for UCC-3 Assignment re: Promise Hospital of Ascension, Inc. (Debtor) and FPD Holdings, Inc. (Secured Party) - VENDOR: Florida UCC, Inc.	\$24.00
03/27/2014	Conference Call Service - VENDOR: InterCall Inv.#1742455524	\$10.52
	Long Distance Telephone	\$110.88
	Online Research	\$233.80
	Photocopies	\$230.86
	<b>Total Expenses .....</b>	<b><u>\$5,389.55</u></b>

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**ITEMIZED PROFESSIONAL CHARGES**

12/02/2013	DJP	ONE - Review revised Loan Agreement.	0.50	\$157.50
12/02/2013	NSG	ONE--Review revised draft of HFG loan agreement.	1.40	\$441.00
12/03/2013	NSG	ONE--Review revised draft of loan agreement.	1.80	\$567.00
12/03/2013	NSG	ONE--Follow up with working group regarding comments to revised loan agreement.	0.50	\$157.50
12/04/2013	NSG	ONE--Attention to review of revised loan agreement.	2.80	\$882.00
12/05/2013	NSG	ONE--Attention to working capital line of credit matters.	3.10	\$976.50
12/06/2013	DJP	ONE - Attention to open issues re: Loan and latest draft loan agreement.	1.40	\$441.00
12/06/2013	NSG	ONE--Attention to comments to revised loan agreement.	1.80	\$567.00
12/07/2013	NSG	ONE--Complete and circulate issues list in preparation for call to discuss loan agreement.	1.20	\$378.00
12/08/2013	DJP	ONE - Prepare for and attend working group call re: Loan Agreement comments.	2.00	\$630.00
12/08/2013	NSG	ONE--Conference call with working group regarding further comments to HFG loan agreement.	1.50	\$472.50
12/08/2013	NSG	ONE--Telephone conferences with D. Newman.	0.50	\$157.50
12/08/2013	NSG	ONE--Begin markup of loan agreement per comments received.	0.80	\$252.00
12/09/2013	DJP	ONE - Review and revise revised Schedules; Attention to open issues re: loan.	1.40	\$441.00
12/09/2013	NSG	ONE--Attention to revisions to latest draft of loan agreement.	2.70	\$850.50
12/09/2013	NSG	ONE--Correspondence to working group regarding open items.	0.80	\$252.00
12/09/2013	NSG	ONE--Telephone conference with D. Newman re: status.	0.30	\$94.50
12/10/2013	DJP	ONE - Review and revise HFG Schedules; Attention to various loan issues, including post-closing costs of Sun operations to be funded by Success and Promise.	4.50	\$1,417.50
12/10/2013	NSG	ONE--Attention to HFG loan matters.	2.30	\$724.50
12/10/2013	NSG	ONE--Begin markup of loan agreement per comments received.	1.80	\$567.00
12/11/2013	DJP	ONE - Attention to loan closing matters, , including revisions to HFG Schedule V -	1.50	\$472.50

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		Permitted Debt.		
12/11/2013	NSG	ONE--Attention to HFG loan closing matters.	0.60	\$189.00
12/12/2013	DJP	ONE - Attention to loan closing matters, including various emails from and to Working Group regarding HFG Schedule V - Permitted Debt and D&O Insurance.	1.50	\$472.50
12/12/2013	NSG	ONE--Attention to HFG loan closing matters.	1.40	\$441.00
12/12/2013	NSG	ONE--Review and revise loan agreement per comments received and forward to lender's counsel.	4.00	\$1,260.00
12/13/2013	DJP	ONE - Review revised Schedules; Attention to loan issues.	0.80	\$252.00
12/13/2013	NSG	ONE--Attention to status of pending matters.	0.80	\$252.00
12/16/2013	DJP	ONE - Attention to open issues re: loan closing.	1.30	\$409.50
12/16/2013	NSG	ONE--Attention to HFG loan matters.	3.00	\$945.00
<b>TOTAL PROFESSIONAL CHARGES .....</b>				<b><u>\$15,120.00</u></b>

**TIMEKEEPER SUMMARY**

NSG	Nina S. Gordon, PA	33.10 hrs @	\$315.00	per hour	\$10,426.50
DJP	David Powers	14.90 hrs @	\$315.00	per hour	\$4,693.50
<b>TIMEKEEPER TOTAL .....</b>					<b><u>\$15,120.00</u></b>

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**ITEMIZED PROFESSIONAL CHARGES**

09/10/2013	DJP	ONE - Attention to HFG working capital loan matters; All parties telephone conference re: same.	1.50	\$472.50
09/10/2013	NSG	ONE--Review HFG term sheets; all hands call.	1.10	\$346.50
09/30/2013	DJP	ONE - Review HFG draft loan agreement.	0.50	\$157.50
10/01/2013	DJP	ONE - Revise draft Loan Agreement.	1.00	\$315.00
10/02/2013	DJP	ONE - Review Loan Agreement.	0.70	\$220.50
10/04/2013	NSG	ONE -- Attention to HFG loan agreement matters.	1.40	\$441.00
10/05/2013	DJP	ONE - Attention to HFG loan issues.	0.70	\$220.50
10/05/2013	NSG	ONE: Correspondence to lender's counsel regarding landlords' lien waivers and access agreements.	0.30	\$94.50
10/06/2013	NSG	ONE -- Review HFG loan agreement.	1.70	\$535.50
10/07/2013	DJP	ONE - Attention to HFG loan matters - Account Control Agreements and Real Estate leases.	0.50	\$157.50
10/07/2013	NSG	ONE -- Prepare issues list for HFG loan agreement.	1.70	\$535.50
10/08/2013	NSG	ONE--Attention to HFG loan agreement and status of comments.	0.50	\$157.50
10/09/2013	NSG	ONE--Call to discuss issues list re: HFG loan agreement.	1.00	\$315.00
10/09/2013	NSG	ONE--Begin markup of HFG loan agreement.	1.20	\$378.00
10/11/2013	DJP	ONE - Attention to HFG Loan Agreement issues.	0.50	\$157.50
10/11/2013	NSG	ONE--Attention to HFG loan agreement, including call with working group to discuss comments; complete and circulate to lenders' counsel final markup of agreement.	2.10	\$661.50
10/15/2013	DJP	ONE - Attention to Loan Agreement comments.	0.50	\$157.50
10/15/2013	NSG	ONE -- Review and markup of HFG loan agreement.	4.50	\$1,417.50
10/16/2013	NSG	ONE -- Complete markup of loan agreement and circulate to group.	6.80	\$2,142.00
10/21/2013	DJP	ONE - Attention to various issues re: Loan Agreement markups.	0.70	\$220.50
10/21/2013	NSG	ONE -- Continue revisions to HFG loan agreement to combine comments from group.	4.80	\$1,512.00
10/22/2013	NSG	ONE--Complete markup of HFG loan agreement and circulate for review.	1.90	\$598.50
10/23/2013	NSG	ONE--All hands call; Draft issues list and update markup; circulate to lender's counsel.	3.20	\$1,008.00

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10/24/2013	NSG	ONE--Attention to California law provisions in loan agreement.	0.30	\$94.50
10/25/2013	NSG	ONE--Correspondence to working group and lender's counsel re: depositary agreements.	0.40	\$126.00
11/11/2013	DJP	ONE - Review Markup to Loan Agreement; Telephone conference with working group re: same.	1.20	\$378.00
11/11/2013	NSG	ONE--Review revised loan agreement.	3.00	\$945.00
11/11/2013	NSG	ONE--Call with working group regarding HFG loan and open issues.	1.00	\$315.00
11/11/2013	NSG	ONE--Draft analysis of terms of revised HFG loan agreement.	2.00	\$630.00
11/12/2013	DJP	ONE - Review draft Schedules.	0.80	\$252.00
11/14/2013	DJP	ONE - Attention to loan agreement comments, schedules and overall loan issues.	1.20	\$378.00
11/14/2013	NSG	ONE--Attention to review of revised loan agreement.	0.90	\$283.50
11/15/2013	DJP	ONE - Review revised loan agreement and draft schedules.	1.20	\$378.00
11/15/2013	NSG	ONE--Review revised loan agreement in preparation for call with working group.	1.10	\$346.50
11/16/2013	DJP	ONE - Attend conference call with working group re: loan agreement comments.	2.70	\$850.50
11/16/2013	NSG	ONE--Conference call with working group re: comments to revised draft of loan agreement.	3.50	\$1,102.50
11/18/2013	DJP	ONE - Various telephone conferences re: Loan Agreement comments; Attention to same.	4.40	\$1,386.00
11/18/2013	NSG	ONE--Calls with working group and lender's counsel regarding loan agreement.	3.80	\$1,197.00
11/18/2013	NSG	ONE--Preparation of issues list and circulate to working group.	0.90	\$283.50
11/19/2013	DJP	ONE - Attention to various loan issues; Prepare markups to loan agreement.	0.90	\$283.50
11/19/2013	NSG	ONE--Attention to loan matters.	1.00	\$315.00
11/20/2013	DJP	ONE - Review and revise Schedules; Review and revise Loan Agreement.	6.20	\$1,953.00
11/20/2013	NSG	ONE--Call with lender's counsel.	2.20	\$693.00
11/21/2013	DJP	ONE - Revise Loan Schedules.	5.60	\$1,764.00
11/21/2013	NSG	ONE--Attention to status of HFG loan and disclosure schedules.	0.40	\$126.00
11/21/2013	NSG	ONE--Telephone conferences re: HFG loan matters.	0.40	\$126.00
11/22/2013	DJP	ONE - Revise Loan Agreement Schedules.	2.50	\$787.50

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11/22/2013	DJP	ONE - Attention to HFG requested due diligence.	0.50	\$157.50
11/22/2013	NSG	ONE--Correspondence to S. Sterling regarding due diligence deliveries to lender's counsel.	0.40	\$126.00
11/25/2013	NSG	ONE--Markup up draft loan agreement per additional comments received and forward to lenders' counsel.	1.70	\$535.50
11/25/2013	NSG	ONE--Attention to due diligence requests from lender's counsel.	0.70	\$220.50
11/26/2013	DJP	ONE - Attention to open issues re: loan.	0.70	\$220.50
11/26/2013	NSG	ONE--Correspondence to lender's counsel forwarding consulting and management agreements.	0.80	\$252.00
11/27/2013	DJP	ONE - Attention to HFG loan issues and schedules.	0.50	\$157.50
11/27/2013	NSG	ONE--Attention to disclosure schedules.	1.20	\$378.00
<b>TOTAL PROFESSIONAL CHARGES .....</b>				<b><u>\$29,263.50</u></b>

**TIMEKEEPER SUMMARY**

NSG	Nina S. Gordon, PA	57.90	hrs @	\$315.00	per hour	\$18,238.50
DJP	David Powers	35.00	hrs @	\$315.00	per hour	\$11,025.00
<b>TIMEKEEPER TOTAL .....</b>						<b><u>\$29,263.50</u></b>



Founding Partners Receivership  
 Berkowitz Pollack Brant Advisors and Consultants  
 PROJECT DESCRIPTIONS: Detailed Time Records- Related to the Receiver's Dispute with Sun Capital Inc. and Related Entities  
 October 20, 2012 through March 31, 2014

Project and Project Description	Staff Name	Date	Description	Hours	Rate	Amount
Tax Consulting: Read, obtain an understanding and attend various meetings in connection with a proposed settlement transaction between the Receiver, FP Designee, Sun Capital Healthcare, Inc. ("SCH"), Sun Capital Inc. ("SCI"), Success Healthcare, LLC ("Success") and its principals, Promise Healthcare, Inc. ("Promise") and its principals for approximately 46 entities comprising the subsidiaries and affiliates of SCH, SCI, Success and Promise. Gather tax and financial information, perform an analysis and prepare financial schedules for SCH, SCI, Success, Promise and their subsidiaries / affiliates						
Jason Slinnisky	Jason Slinnisky	10/23/2012	Preparation of Fixed Asset Schedules	3.0	\$ 150	\$ 450.00
Dustin Grizzle	Dustin Grizzle	10/24/2012	Tax consulting re: FP settlement	1.0	\$ 215	\$ 215.00
Dustin Grizzle	Dustin Grizzle	10/25/2012	Conference calls with Sun Capital Accountant. Tracking down open items for settlement.	3.5	\$ 215	\$ 752.50
Andrea Ciocara	Andrea Ciocara	10/26/2012	Correspondence with Larry, Marty, Dustin & legal counsel	1.4	\$ 300	\$ 420.00
Dustin Grizzle	Dustin Grizzle	10/26/2012	Tax consulting re: settlement analysis.	1.3	\$ 215	\$ 279.50
Dustin Grizzle	Dustin Grizzle	11/11/2012	Tax consulting re: Sun capital Settlement.	3.0	\$ 215	\$ 645.00
Jason Slinnisky	Jason Slinnisky	11/11/2012	Tax consulting re: Sun capital Settlement.	0.8	\$ 150	\$ 120.00
Edward Cooper	Edward Cooper	11/22/2012	Review Limitations.	2.0	\$ 300	\$ 600.00
Andrea Ciocara	Andrea Ciocara	11/5/2012	Promise audit schedules review	1.0	\$ 300	\$ 300.00
Dustin Grizzle	Dustin Grizzle	11/5/2012	Tax consulting re: Settlement and correspondence with Promise accountants.	1.5	\$ 215	\$ 322.50
Andrea Ciocara	Andrea Ciocara	11/7/2012	FP meeting with Steve and Diana re: intercompany and insolvency	2.0	\$ 300	\$ 600.00
Dustin Grizzle	Dustin Grizzle	11/7/2012	Tax consulting re: Sun capital Settlement.	1.0	\$ 215	\$ 215.00
Steven Messing	Steven Messing	11/7/2012	Sun Capital insolvency analysis	2.5	\$ 310	\$ 775.00
Andrea Ciocara	Andrea Ciocara	11/8/2012	Intercompany reconciliations	1.0	\$ 300	\$ 300.00
Andrea Ciocara	Andrea Ciocara	11/8/2012	research and e-mail to legal counsel	0.5	\$ 215	\$ 107.50
Dustin Grizzle	Dustin Grizzle	11/8/2012	Tax consulting re: Sun capital Settlement.	0.5	\$ 300	\$ 150.00
Andrea Ciocara	Andrea Ciocara	11/9/2012	Conference call with Sun tax advisors.	1.2	\$ 300	\$ 360.00
Andrea Ciocara	Andrea Ciocara	11/9/2012	Fixed assets reconciliation and purchase accounting	0.8	\$ 300	\$ 240.00
Andrea Ciocara	Andrea Ciocara	11/9/2012	Intercompany reconciliations.	1.0	\$ 300	\$ 300.00
Jason Slinnisky	Jason Slinnisky	11/9/2012	Preparation of Fixed Asset Schedules	4.0	\$ 300	\$ 1,200.00
Andrea Ciocara	Andrea Ciocara	11/12/2012	Conference call with Sun Capital. Tax research and updated schedule for Section 108.	1.5	\$ 215	\$ 322.50
Dustin Grizzle	Dustin Grizzle	11/12/2012	Tax consulting re: Sun capital Settlement.	8.0	\$ 150	\$ 1,200.00
Jason Slinnisky	Jason Slinnisky	11/13/2012	Preparation of Fixed Asset Schedules	2.0	\$ 215	\$ 430.00
Dustin Grizzle	Dustin Grizzle	11/13/2012	Promise settlement analysis.	2.0	\$ 215	\$ 430.00
Jason Slinnisky	Jason Slinnisky	11/13/2012	Intercompany reconciliations.	8.0	\$ 150	\$ 1,200.00
Andrea Ciocara	Andrea Ciocara	11/14/2012	Conference call with Sun Capital auditors and follow-up	1.0	\$ 300	\$ 300.00
Dustin Grizzle	Dustin Grizzle	11/14/2012	Conference call with Sun Capital auditors.	0.5	\$ 215	\$ 107.50
Dustin Grizzle	Dustin Grizzle	11/14/2012	Tax consulting re: Sun capital Settlement.	2.0	\$ 215	\$ 430.00
Dustin Grizzle	Dustin Grizzle	11/14/2012	Tax consulting re: Sun capital Settlement.	0.5	\$ 150	\$ 75.00
Jason Slinnisky	Jason Slinnisky	11/14/2012	Intercompany reconciliations.	6.0	\$ 150	\$ 900.00
Jason Slinnisky	Jason Slinnisky	11/15/2012	Conference call with Tax counsel.	3.0	\$ 150	\$ 450.00
Andrea Ciocara	Andrea Ciocara	11/15/2012	Preparation of Book to Tax Reconciliation of Fixed Assets	0.5	\$ 300	\$ 150.00
Jason Slinnisky	Jason Slinnisky	11/21/2012	Meeting with Tax team regarding Sun Capital	1.0	\$ 300	\$ 300.00
Andrea Ciocara	Andrea Ciocara	11/27/2012	Sun capital Consulting and meeting with tax team.	3.5	\$ 215	\$ 752.50
Dustin Grizzle	Dustin Grizzle	11/27/2012	Schedule Reconciliation	5.0	\$ 150	\$ 750.00
Jason Slinnisky	Jason Slinnisky	11/28/2012	Preparation of various schedules	2.0	\$ 215	\$ 430.00
Dustin Grizzle	Dustin Grizzle	11/28/2012	Tax consulting re: Sun capital Settlement.	7.0	\$ 150	\$ 1,050.00
Dustin Grizzle	Dustin Grizzle	11/29/2012	Tax consulting re: Sun capital Settlement.	1.3	\$ 215	\$ 279.50
Dustin Grizzle	Dustin Grizzle	11/30/2012	Tax consulting re: Sun capital Settlement.	1.5	\$ 215	\$ 322.50
Dustin Grizzle	Dustin Grizzle	12/4/2012	Tax consulting re: Sun capital Settlement.	1.5	\$ 215	\$ 322.50
Dustin Grizzle	Dustin Grizzle	12/5/2012	Reconciliation of purchase accounting adjustment.	1.5	\$ 215	\$ 322.50
Andrea Ciocara	Andrea Ciocara	12/10/2012	Projection planning	1.0	\$ 300	\$ 300.00

**Founding Partners Receivership**  
**Berkowitz Pollack Brant Advisors and Consultants**  
**PROJECT DESCRIPTIONS: Detailed Time Records- Related to the Receiver's Dispute with Sun Capital Inc. and Related Entities**  
**October 20, 2012 through March 31, 2014**

Project and Project Description	Staff Name	Date	Description	Hours	Rate	Amount
	Adam Slavin	12/1/2012	Reconciliation of intercompany balances.	5.0	\$ 250	\$ 1,250.00
	Andreea Ciocara	12/1/2012	Tax consulting re: Sun capital Settlement and meeting with tax team.	2.0	\$ 300	\$ 600.00
	Dustin Grizzle	12/1/2012	Reconciliation of purchase accounting adjustment.	6.5	\$ 215	\$ 1,397.50
	Adam Slavin	12/1/2012	Reconciliation of intercompany balances.	3.2	\$ 250	\$ 800.00
	Andreea Ciocara	12/1/2012	Project coordination and management	2.0	\$ 300	\$ 600.00
	Dustin Grizzle	12/1/2012	Sun capital Analysis, Promise fixed asset reconciliation schedule.	4.3	\$ 215	\$ 924.50
	Andreea Ciocara	12/1/2012	Tax consulting re: Sun capital Settlement.	0.5	\$ 300	\$ 150.00
	Dustin Grizzle	12/1/2012	Tax consulting re: fixed asset reconciliation.	2.8	\$ 215	\$ 602.00
	Jason Sinitsky	12/1/2012	Preparation of Success Schedules	2.7	\$ 150	\$ 405.00
	Adam Slavin	12/1/2012	Tax consulting re: Sun capital Settlement.	4.0	\$ 250	\$ 1,000.00
	Jason Sinitsky	12/1/2012	Preparation of Success Schedules	6.0	\$ 150	\$ 900.00
	Jason Sinitsky	12/1/2012	Schedule Preparation and Analysis	8.0	\$ 150	\$ 1,200.00
	Dustin Grizzle	12/20/2012	Tax consulting re: fixed asset reconciliation.	3.0	\$ 215	\$ 645.00
	Dustin Grizzle	12/20/2012	Tax consulting re: Promise tax basis analysis.	4.0	\$ 215	\$ 860.00
	Dustin Grizzle	1/14/2013	Meeting at Founding Partners with principals and tax counsel.	2.5	\$ 215	\$ 537.50
	Dustin Grizzle	1/14/2013	Tax consulting re: Sun capital analysis. Conversations with Promise accountants. Schedule reconciliations.	3.0	\$ 215	\$ 645.00
	Edward Cooper	1/14/2013	Meeting at Founding Partners with principals and tax counsel.	4.0	\$ 300	\$ 1,200.00
	Dustin Grizzle	1/16/2013	Sun Capital conference call with tax team.	0.7	\$ 215	\$ 150.50
	Dustin Grizzle	1/16/2013	Tax consulting re: Development of schedules for Sun tax team to prepare information.	2.0	\$ 215	\$ 430.00
	Total			158.0		\$ 33,118.50

**Tax Consulting:** Preparation of Tax Memorandum for purposes of advising the Receiver and Receivers tax counsel on the range of potential implications and tax consequences to

This memorandum was drafted to consider the following steps of the contemplated transaction:

- Transfer of Real Property Entities and Other Entities to Promise
- Sun/Success Transfer
- Promise Stock Issuance
- Execute Senior Term Loan
- Execute Subordinated Term Loan
- Issue Promise Preferred Stock
- Transfer of Other Entities Owned by Principals and Spouses to FP Designee
- Restructuring of Promise / Stockholders' Agreement
- Enter into Consulting Agreements with Principals
- Enter into secured notes with Principals
- Provide securities to cover personal guarantees securing payments to principals
- Forgive shareholder loans

The memorandum was continually updated as additional information and facts became known.

Adam Cohen	12/14/2012	Tax consulting re: Sun capital Settlement, memo planning, and tax team meeting.	6.0	\$ 300	\$ 1,800.00
Adam Slavin	12/14/2012	Tax consulting re: Sun capital Settlement, memo planning, and tax team meeting.	7.0	\$ 250	\$ 1,750.00
Andreea Ciocara	12/14/2012	Tax consulting re: Sun capital Settlement, memo planning, and tax team meeting.	6.0	\$ 300	\$ 1,800.00
Dustin Grizzle	12/14/2012	Tax consulting re: Sun capital Settlement, memo planning, and tax team meeting.	8.0	\$ 215	\$ 1,720.00
Jason Sinitsky	12/14/2012	Tax consulting re: Sun capital Settlement, memo planning, and tax team meeting.	8.0	\$ 150	\$ 1,200.00

Founding Partners Receivership  
 Berkowitz Pollack Brant Advisors and Consultants  
 PROJECT DESCRIPTIONS: Detailed Time Records- Related to the Receiver's Dispute with Sun Capital Inc. and Related Entities  
 October 20, 2012 through March 31, 2014

Project and Project Description	Staff Name	Date	Description	Hours	Rate	Amount
	Terrence Schultz	12/14/2012	Tax consulting re: Sun Capital Settlement, memo planning, and tax team meeting.	4.5	\$ 310	\$ 1,395.00
	Scott Bouchner	12/14/2012	Attend tax meeting.	1.6	\$ 300	\$ 480.00
	Adam Cohen	12/17/2012	Tax research and memo drafting.	1.0	\$ 300	\$ 300.00
	Adam Slavin	12/17/2012	Tax research and memo drafting.	7.0	\$ 250	\$ 1,750.00
	Dustin Grizzle	12/17/2012	Tax consulting re: Sun Capital Settlement.	2.0	\$ 215	\$ 430.00
	Terrence Schultz	12/17/2012	Tax consulting re: Sun Capital Settlement.	3.5	\$ 310	\$ 1,085.00
	Scott Bouchner	12/17/2012	Discussion of tax issues with tax team.	0.6	\$ 300	\$ 180.00
	Adam Cohen	12/18/2012	Tax research regarding	8.0	\$ 300	\$ 2,400.00
	Adam Slavin	12/18/2012	Tax research and memo drafting.	4.0	\$ 250	\$ 1,000.00
	Andrea Ciocara	12/18/2012	Tax research and memo drafting.	4.0	\$ 300	\$ 1,200.00
	Dustin Grizzle	12/18/2012	Sun Capital fixed asset reconciliation and intercompany analysis.	4.0	\$ 215	\$ 860.00
	Dustin Grizzle	12/18/2012	Sun Capital fixed asset reconciliation and intercompany analysis.	4.0	\$ 215	\$ 860.00
	Adam Cohen	12/18/2012	Telephone call with Broad and Cassell.	0.7	\$ 300	\$ 210.00
	Andrea Ciocara	12/19/2012	Conference call with Tax counsel.	1.0	\$ 300	\$ 300.00
	Dustin Grizzle	12/19/2012	Tax consulting re:	1.0	\$ 215	\$ 215.00
	Jason Stinsky	12/19/2012	research.	5.7	\$ 150	\$ 855.00
	Terrence Schultz	12/19/2012	Tax research and memo drafting.	0.8	\$ 310	\$ 248.00
	Adam Slavin	12/19/2012	Tax research and memo drafting.	0.5	\$ 250	\$ 125.00
	Scott Bouchner	12/19/2012	Preparation for meeting with Receiver and Promise / Success.	0.4	\$ 300	\$ 120.00
	Adam Cohen	12/20/2012	Tax research and memo drafting.	7.0	\$ 300	\$ 2,100.00
	Adam Slavin	12/20/2012	Tax research and memo drafting.	7.0	\$ 250	\$ 1,750.00
	Andrea Ciocara	12/20/2012	Call with Litigation team and meeting with Sun Capital tax counsel. Meeting with Tax team and work on analysis	6.0	\$ 300	\$ 1,800.00
	Dustin Grizzle	12/20/2012	Tax consulting re:	2.5	\$ 215	\$ 537.50
	Jason Stinsky	12/20/2012	research.	6.5	\$ 150	\$ 975.00
	Adam Cohen	12/21/2012	Tax Consulting re: analysis of settlement agreement.	3.0	\$ 300	\$ 900.00
	Andrea Ciocara	12/21/2012	Tax analysis re: receivables in Sun Capital.	1.0	\$ 300	\$ 300.00
	Jason Stinsky	12/21/2012	research.	2.8	\$ 150	\$ 420.00
	Terrence Schultz	12/21/2012	Tax Consulting re: analysis of settlement agreement.	0.7	\$ 310	\$ 930.00
	Adam Slavin	12/24/2012	Tax Consulting re: analysis of settlement agreement.	3.0	\$ 250	\$ 750.00
	Jason Stinsky	12/24/2012	research and drafting of Memo.	4.0	\$ 150	\$ 600.00
	Terrence Schultz	12/24/2012	Tax Consulting re: analysis of settlement agreement.	3.5	\$ 310	\$ 1,085.00
	Andrea Slavin	12/26/2012	Tax research and memo drafting.	0.5	\$ 250	\$ 125.00
	Andrea Ciocara	12/26/2012	Tax research and memo drafting.	4.0	\$ 300	\$ 1,200.00
	Jason Stinsky	12/26/2012	Tax research and memo drafting.	2.7	\$ 150	\$ 405.00
	Adam Slavin	12/27/2012	Tax research and memo drafting.	0.7	\$ 250	\$ 175.00
	Andrea Ciocara	12/27/2012	Tax research and memo drafting.	2.0	\$ 300	\$ 600.00
	Jason Stinsky	12/27/2012	Tax research and memo drafting.	3.5	\$ 150	\$ 525.00
	Adam Slavin	12/28/2012	Tax research and memo drafting.	1.0	\$ 250	\$ 250.00
	Andrea Ciocara	12/28/2012	Tax research and memo drafting.	2.0	\$ 300	\$ 600.00
	Dustin Grizzle	12/28/2012	Tax consulting re:	1.5	\$ 215	\$ 322.50
	Jason Stinsky	12/28/2012	Tax research and memo drafting.	7.0	\$ 150	\$ 1,050.00
	Adam Cohen	12/31/2012	Tax research and memo drafting.	3.0	\$ 300	\$ 900.00
	Dustin Grizzle	12/31/2012	Tax consulting re: Sun Capital, Accrual to cash conversion, and tax research.	2.0	\$ 215	\$ 430.00
	Adam Cohen	12/31/2012	Tax consulting re: Sun Capital, Accrual to cash conversion, and tax research.	2.0	\$ 300	\$ 600.00
	Dustin Grizzle	1/2/2013	Memo Drafting.	2.5	\$ 215	\$ 537.50
	Adam Cohen	1/2/2013	Tax consulting re: Sun Capital, Accrual to cash conversion, and tax research.	0.2	\$ 150	\$ 30.00
	Jason Stinsky	1/2/2013	Review of Documents prepared by client.	4.0	\$ 300	\$ 1,200.00
	Andrea Ciocara	1/3/2013	Memo Drafting.	1.0	\$ 300	\$ 300.00
	Adam Cohen	1/3/2013	Memo Drafting.	1.3	\$ 310	\$ 403.00
	Terrence Schultz	1/3/2013	Tax Consulting re: analysis of settlement agreement.	3.0	\$ 300	\$ 900.00
	Adam Slavin	1/4/2013	Memo Drafting.	1.0	\$ 250	\$ 250.00
	Adam Cohen	1/8/2013	Memo Drafting.	1.5	\$ 300	\$ 450.00

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	Andreea Ciocara	1/8/2013	Memo drafting updates	1.0	\$ 300	\$ 300.00
	Adam Cohen	1/9/2013	Memo Drafting.	2.0	\$ 300	\$ 600.00
	Adam Slavin	1/9/2013	Memo Drafting.	2.0	\$ 250	\$ 500.00
	Andreea Ciocara	1/9/2013	Memo drafting updates	1.0	\$ 300	\$ 300.00
	Edward Cooper	1/9/2013	Discussion with tax team on research.	1.2	\$ 300	\$ 360.00
	Adam Cohen	1/10/2013	Memo Drafting.	2.0	\$ 300	\$ 600.00
	Adam Slavin	1/10/2013	Memo Drafting.	1.0	\$ 250	\$ 250.00
	Andreea Ciocara	1/11/2013	Memo drafting updates	1.0	\$ 300	\$ 300.00
	Edward Cooper	1/11/2013	Meeting with Tax team regarding Sun Capital	1.0	\$ 300	\$ 300.00
	Scott Bouchner	1/16/2013	Discussion of status of tax analysis.	0.5	\$ 300	\$ 150.00
	Adam Cohen	1/17/2013	Memo Drafting.	2.0	\$ 300	\$ 600.00
	Adam Cohen	1/18/2013	Memo Drafting.	5.0	\$ 300	\$ 1,500.00
	Adam Slavin	1/18/2013	Memo Drafting.	1.5	\$ 250	\$ 375.00
	Dustin Grizzle	1/18/2013	Tax consulting re: Sun capital settlement. Open item list. Conversations with Promise team. Meetings with tax team.	4.5	\$ 215	\$ 967.50
	Adam Cohen	1/19/2013	Memo Drafting.	4.2	\$ 300	\$ 1,260.00
	Adam Cohen	1/21/2013	Memo Drafting.	5.5	\$ 300	\$ 1,650.00
	Adam Slavin	1/21/2013	Memo Drafting.	2.5	\$ 250	\$ 625.00
	Andreea Ciocara	1/21/2013	Memo drafting updates	2.0	\$ 300	\$ 600.00
	Dustin Grizzle	1/21/2013	Tax Consulting re: analysis of settlement agreement.	1.5	\$ 215	\$ 322.50
	Scott Bouchner	1/21/2013	Discussion of open tax issues.	0.5	\$ 300	\$ 150.00
	Adam Cohen	1/22/2013	Memo Drafting.	8.0	\$ 300	\$ 2,400.00
	Adam Slavin	1/22/2013	Memo Drafting.	4.0	\$ 250	\$ 1,000.00
	Andreea Ciocara	1/22/2013	Open items list and follow-up with team members.	3.0	\$ 300	\$ 900.00
	Edward Cooper	1/22/2013	Meeting with litigation team	1.0	\$ 300	\$ 300.00
	Edward Cooper	1/22/2013	Tax Consulting re: analysis of settlement agreement and drafting memo.	1.5	\$ 300	\$ 450.00
	Jason Slinsky	1/22/2013	Preparation of Research.	4.5	\$ 150	\$ 675.00
	Terrence Schultz	1/22/2013	Tax Consulting re: analysis of settlement agreement and drafting memo.	0.5	\$ 310	\$ 155.00
	Scott Bouchner	1/22/2013	Conference call with tax team regarding tax memorandum.	1.0	\$ 300	\$ 300.00
	Adam Cohen	1/23/2013	Memo Drafting.	6.7	\$ 300	\$ 2,010.00
	Adam Slavin	1/23/2013	Tax Consulting re: analysis of settlement agreement.	2.8	\$ 250	\$ 700.00
	Andreea Ciocara	1/23/2013	Open items list and follow-up with team members.	0.5	\$ 300	\$ 150.00
	Dustin Grizzle	1/23/2013	Real Estate entities analysis	0.5	\$ 300	\$ 150.00
	Dustin Grizzle	1/23/2013	Tax consulting re: Sun Capital accrual to cash conversion.	6.3	\$ 215	\$ 1,354.50
	Dustin Grizzle	1/23/2013	Tax consulting re: Sun Capital analysis.	1.0	\$ 215	\$ 215.00
	Jason Slinsky	1/23/2013	Tax consulting re: Sun Capital followup and coordination with team members.	1.0	\$ 215	\$ 215.00
	Terrence Schultz	1/23/2013	Preparation of Memo. Reconciliation of Promise Analysis.	5.8	\$ 150	\$ 870.00
	Adam Cohen	1/23/2013	Tax Consulting re: analysis of settlement agreement.	0.8	\$ 310	\$ 248.00
	Adam Cohen	1/24/2013	Meeting to discuss tax memo.	6.5	\$ 250	\$ 1,625.00
	Adam Slavin	1/24/2013	Meeting with Tax team regarding Sun Capital	8.0	\$ 300	\$ 2,400.00
	Andreea Ciocara	1/24/2013	Meeting with Tax team regarding Sun Capital	6.0	\$ 300	\$ 1,800.00
	Dustin Grizzle	1/24/2013	Tax consulting re: Composition of Memorandum. Analysis of PHG, SUN and related entities.	5.2	\$ 215	\$ 1,118.00
	Dustin Grizzle	1/24/2013	Tax consulting re: Meeting with tax team, memo review, and accrual to cash analysis on Sun entities.	2.8	\$ 215	\$ 602.00
	Edward Cooper	1/24/2013	Tax Consulting re: analysis of settlement agreement.	6.0	\$ 300	\$ 1,800.00
	Jason Slinsky	1/24/2013	Tax consulting re: updating Memos and Spreadsheets	7.0	\$ 150	\$ 1,050.00
	Steven Messing	1/24/2013	Tax consulting re: cancellation of debt issue	1.0	\$ 310	\$ 310.00
	Terrence Schultz	1/24/2013	Tax Consulting re: analysis of settlement agreement.	1.3	\$ 310	\$ 403.00
	Scott Bouchner	1/24/2013	Analysis of tax issues with tax team.	1.3	\$ 300	\$ 390.00
	Adam Cohen	1/25/2013	Tax Consulting re: analysis of settlement agreement and drafting memo.	3.7	\$ 300	\$ 1,110.00
	Adam Slavin	1/25/2013	Tax Consulting re: analysis of settlement agreement and drafting memo.	1.0	\$ 250	\$ 250.00
	Andreea Ciocara	1/25/2013	Tax research re: schedules and memo. Call with tax team. Tax research on entities.	6.0	\$ 300	\$ 1,800.00
	Dustin Grizzle	1/25/2013	Preparation of Tax memo and consolidating impacts of settlement.	3.2	\$ 215	\$ 688.00
	Edward Cooper	1/25/2013	Tax Consulting re: analysis of settlement agreement and drafting memo.	8.0	\$ 300	\$ 2,400.00

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	Jason Shirinsky	1/25/2013	Conference call with tax team.	0.2	\$ 150	\$ 30.00
	Steven Messing	1/25/2013	Tax consulting re: cancellation of debt issue	0.5	\$ 310	\$ 155.00
	Terrence Schultz	1/25/2013	Tax Consulting re: analysis of settlement agreement.	1.3	\$ 310	\$ 403.00
	Scott Bouchner	1/25/2013	Continued analysis of tax issues and discussions with tax team.	0.7	\$ 300	\$ 210.00
	Adam Slawin	1/26/2013	Tax Consulting re: tax implications of settlement agreement.	6.0	\$ 250	\$ 1,500.00
	Terrence Schultz	1/26/2013	Conference call with tax team.	1.0	\$ 310	\$ 310.00
	Terrence Schultz	1/26/2013	Tax Consulting re: tax implications of settlement agreement.	1.0	\$ 310	\$ 310.00
	Adam Cohen	1/26/2013	Memo Drafting.	7.8	\$ 300	\$ 2,340.00
	Adam Cohen	1/28/2013	Memo Drafting.	9.0	\$ 300	\$ 2,700.00
	Adam Slawin	1/28/2013	Memo Drafting.	8.0	\$ 250	\$ 2,000.00
	Andrea Ciocara	1/28/2013	Memo Drafting.	6.0	\$ 300	\$ 1,800.00
	Dustin Grizzle	1/28/2013	Tax consulting re: Memo update.	3.0	\$ 215	\$ 645.00
	Dustin Grizzle	1/28/2013	Tax consulting re: Promise research, schedule updates, open item requests, conference calls with Promise team and meetings with BRB tax team.	6.8	\$ 215	\$ 1,462.00
	Edward Cooper	1/28/2013	Memo Drafting.	8.0	\$ 300	\$ 2,400.00
	Jason Shirinsky	1/28/2013	Preparation of Promise Analysis and Real Estate Analysis.	6.5	\$ 150	\$ 975.00
	Steven Messing	1/28/2013	Tax Consulting re: analysis of settlement agreement.	5.0	\$ 310	\$ 1,550.00
	Terrence Schultz	1/28/2013	Tax Consulting re: tax implications of settlement agreement.	5.0	\$ 310	\$ 1,550.00
	Martin Prinsloo	1/28/2013	Review and update lockbox analysis.	1.2	\$ 250	\$ 300.00
	Adam Cohen	1/29/2013	Memo Drafting.	7.5	\$ 300	\$ 2,250.00
	Adam Slawin	1/29/2013	Continue drafting memo. Research.	0.7	\$ 250	\$ 175.00
	Andrea Ciocara	1/29/2013	Founding Partners Memo	1.0	\$ 300	\$ 300.00
	Dustin Grizzle	1/29/2013	Conference calls and information requests from Promise tax team.	3.0	\$ 215	\$ 645.00
	Edward Cooper	1/29/2013	Continue drafting memo. Research.	6.0	\$ 300	\$ 1,800.00
	Terrence Schultz	1/29/2013	Tax Consulting re: tax implications of settlement agreement.	3.0	\$ 310	\$ 930.00
	Adam Cohen	1/30/2013	Research and Drafting memo.	8.0	\$ 300	\$ 2,400.00
	Adam Slawin	1/30/2013	Research and Drafting memo.	3.0	\$ 250	\$ 750.00
	Andrea Ciocara	1/30/2013	Founding Partner Meeting with tax team.	8.0	\$ 300	\$ 2,400.00
	Dustin Grizzle	1/30/2013	Tax consulting re: Promise retained earnings analysis with Promise tax counsel.	1.3	\$ 215	\$ 279.50
	Terrence Schultz	1/30/2013	Tax consulting re: research and analysis related to settlement memo.	5.5	\$ 215	\$ 1,182.50
	Edward Cooper	1/30/2013	Research and Drafting memo.	8.0	\$ 300	\$ 2,400.00
	Steven Messing	1/30/2013	Sun Capital Settlement.	3.0	\$ 310	\$ 930.00
	Terrence Schultz	1/30/2013	Tax Consulting re: tax implications of settlement agreement.	3.0	\$ 310	\$ 930.00
	Adam Cohen	1/31/2013	Research and Drafting memo.	4.0	\$ 300	\$ 1,200.00
	Adam Slawin	1/31/2013	Sun Capital Settlement.	2.8	\$ 250	\$ 700.00
	Andrea Ciocara	1/31/2013	Founding Partners Analysis	8.0	\$ 300	\$ 2,400.00
	Dustin Grizzle	1/31/2013	Tax consulting re: Sun capital. Calls with Promise tax counsel.	1.5	\$ 215	\$ 322.50
	Edward Cooper	1/31/2013	Continue research and drafting memo	7.0	\$ 300	\$ 2,100.00
	Steven Messing	1/31/2013	Sun Capital Settlement.	3.7	\$ 310	\$ 1,147.00
	Terrence Schultz	1/31/2013	Tax Consulting re: tax implications of settlement agreement.	5.5	\$ 310	\$ 1,705.00
	Adam Slawin	1/31/2013	Review Memo and spreadsheet deliverable for Sun settlement analysis.	1.0	\$ 250	\$ 250.00
	Dustin Grizzle	2/1/2013	Tax consulting regarding proofread of final Memo	2.5	\$ 215	\$ 537.50
	Edward Cooper	2/1/2013	Drafting Memo and tax research.	6.0	\$ 300	\$ 1,800.00
	Steven Messing	2/1/2013	Tax Consulting regarding tax implications of settlement agreement.	1.5	\$ 310	\$ 465.00
	Terrence Schultz	2/1/2013	Tax Consulting regarding tax implications of settlement agreement.	4.5	\$ 310	\$ 1,395.00
	Andrea Ciocara	2/1/2013	Finalize conclusion in Memo.	6.0	\$ 300	\$ 1,800.00
	Terrence Schultz	2/2/2013	Tax Consulting regarding tax implications of settlement agreement.	2.5	\$ 310	\$ 775.00
	Andrea Ciocara	2/4/2013	Memo update, call with Receiver and promise open items.	8.0	\$ 300	\$ 2,400.00
	Dustin Grizzle	2/4/2013	Tax consulting regarding Sun Capital Open item and project coordination	1.0	\$ 215	\$ 215.00
	Edward Cooper	2/4/2013	Founding Partner meeting.	6.5	\$ 300	\$ 1,950.00
	Scott Bouchner	2/4/2013	Review preliminary tax memorandum and discussions with tax team.	2.8	\$ 300	\$ 840.00
	Andrea Ciocara	2/5/2013	Memo discussion with team	1.0	\$ 300	\$ 300.00
	Dustin Grizzle	2/5/2013	Tax consulting regarding final Memo review	1.0	\$ 215	\$ 215.00



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Project and Project Description	Staff Name	Date	Description	Hours	Rate	Amount
Total				555.8		\$ 147,256.00
Tax Consulting: Conference calls and meetings with Receiver and Receiver's tax counsel regarding conclusions reached in tax memorandum pertaining to Sun Transaction.						
	Andreea Ciocara	2/14/2013	Call with Receiver regarding Memo	2.0	\$ 300	\$ 600.00
	Edward Cooper	2/14/2013	Conference call with Sun tax and legal counsel.	1.0	\$ 300	\$ 300.00
	Andreea Ciocara	2/19/2013	Call with Receiver's counsel and tax counsel regarding Memo. Preparation of Memo and follow up.	2.0	\$ 300	\$ 600.00
	Edward Cooper	2/19/2013	Conference call with Sun tax and legal counsel.	2.0	\$ 300	\$ 600.00
	Terrence Schultz	2/19/2013	Meetings and calls with internal tax team and Sun legal and tax counsel.	1.5	\$ 310	\$ 465.00
	Terrence Schultz	2/19/2013	Tax Consulting regarding tax implications of settlement agreement.	0.5	\$ 310	\$ 155.00
	Andreea Ciocara	2/25/2013	Meeting with forensics team regarding	1.0	\$ 300	\$ 300.00
	Andreea Ciocara	2/25/2013	Review of Memo regarding principals tax implications	1.0	\$ 300	\$ 300.00
	Edward Cooper	2/25/2013	Conference call with Sun tax and legal counsel.	4.0	\$ 300	\$ 1,200.00
	Andreea Ciocara	2/26/2013	Preparation for call and call with principals and counsel.	2.0	\$ 300	\$ 600.00
	Edward Cooper	2/26/2013	Conference Call and follow up research	2.5	\$ 300	\$ 750.00
	Marin Prinsloo	3/6/2013	Update lockbox transactions database.	5.8	\$ 250	\$ 1,450.00
	Edward Cooper	3/6/2013	Continue discussion with Jean Krick	1.0	\$ 300	\$ 300.00
	Edward Cooper	3/8/2013	Call with Gene Crick	0.8	\$ 300	\$ 240.00
	Edward Cooper	3/12/2013	Call with Gene Crick and Dan Newman	1.0	\$ 300	\$ 300.00
	Edward Cooper	3/15/2013	Changes to Memo and emails regarding setting up client meeting.	0.5	\$ 300	\$ 150.00
	Total			28.6		\$ 8,310.00

Tax Consulting: Meetings with tax counsel for Promise and Success in order to discuss the analysis of the tax implications of the contemplated settlement transaction reached by each of the parties.

Edward Cooper	3/19/2013	Conference call with Proskauer Rose. Follow up calls with Gene Crick and David Powers.	2.5	\$ 300	\$ 750.00
Edward Cooper	3/20/2013	Review S-Corporation issues discussed with Stuart at Proskauer Rose.	2.5	\$ 300	\$ 750.00
David Siegel	3/27/2013	Review of Promise and Success engagement letters; analyze and discuss cash flow issues.	1.0	\$ 300	\$ 300.00
Edward Cooper	4/19/2013	Call with Sun Capital counsel.	1.0	\$ 300	\$ 300.00
Clint McGrath	7/8/2013	Review tax memo prepared by legal counsel regarding their views as to the tax aspects of the settlement. Discussions with BPB tax team.	1.0	\$ 250	\$ 250.00
Edward Cooper	7/8/2013	Analysis of legal counsel memo in comparison to old memo and research the conclusions.	2.5	\$ 300	\$ 750.00
Clint McGrath	7/9/2013	Sun Capital memo call with legal counsel and BPB tax team.	0.3	\$ 250	\$ 75.00
Edward Cooper	7/9/2013	Call and follow up with legal counsel.	2.0	\$ 300	\$ 600.00
Edward Cooper	7/10/2013	Begin drafting outline for meeting 7/11.	1.5	\$ 300	\$ 450.00
Scott Bouchner	7/10/2013	Review analysis of tax issues.	1.0	\$ 300	\$ 300.00
Edward Cooper	7/11/2013	Finish drafting Outline for discussion. Call tax legal counsel and discuss his research prior to meeting.	1.5	\$ 300	\$ 450.00
Edward Cooper	7/11/2013	Meeting at Founding partners.	5.5	\$ 300	\$ 1,650.00
Scott Bouchner	7/11/2013	Meeting with counsel and promise.	6.0	\$ 300	\$ 1,800.00
Andreea Ciocara	7/12/2013	Sun Capital settlement analysis memo review.	2.0	\$ 300	\$ 600.00
Total			30.3		\$ 9,025.00

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Project and Project Description	Staff Name	Date	Description	Hours	Rate	Amount
Tax Consulting, Analysis and preparation of business valuation model to be used in conjunction of assessment and understanding of the Founding Partners Designee and Promise entities. Steps included development of model combining all of the Promise Success affiliates and subsidiaries, developing indications of value using income, market and asset approaches to valuation, performing purchase price allocation to assets pursuant to deal terms and developing a sensitivity analysis that would enable tax professionals to understand alternative scenarios.	Scott Bouchner	2/25/2013	Meeting with tax team to discuss valuation issues and obligations of FP designee with regard to future tax filings. Review tax memorandum addressing impact of settlement on principals.	1.5	\$ 300	\$ 450.00
	Scott Bouchner	7/16/2013	Discussions with Promise / Success CFO and tax partner to discuss tax / valuation issues. Review and analysis of prior valuation work.	2.3	\$ 300	\$ 690.00
	Edward Cooper	7/17/2013	Meeting at Promise to discuss business model.	6.5	\$ 300	\$ 1,950.00
	Scott Bouchner	7/17/2013	Continued review and analysis of tax and valuation issues.	1.2	\$ 300	\$ 360.00
	Scott Bouchner	7/17/2013	Promise meeting to discuss tax / valuation issues.	3.5	\$ 300	\$ 1,050.00
	Edward Cooper	7/18/2013	Calls with Promise and legal counsel. Follow up calls with legal counsel to discuss tackling the other issues.	2.7	\$ 300	\$ 810.00
	Scott Bouchner	7/18/2013	Conference call with company and counsel regarding tax / valuation issues.	1.0	\$ 300	\$ 300.00
	Scott Bouchner	7/18/2013	Continued research and analysis regarding valuation issues.	1.4	\$ 300	\$ 420.00
	Scott Bouchner	7/18/2013	Pre-conference telephone call with counsel regarding tax / valuation issues.	0.7	\$ 300	\$ 210.00
	Scott Bouchner	7/18/2013	Preparation of correspondence regarding production request for valuation documentation.	0.6	\$ 300	\$ 180.00
	Scott Bouchner	7/19/2013	Participate on conference call. re-closing.	1.0	\$ 300	\$ 300.00
	Edward Cooper	7/22/2013	Read legal counsel's email and reply with comments regarding settlement analysis.	1.0	\$ 300	\$ 300.00
	Scott Bouchner	7/23/2013	Participation on conference call with counsel and company discussing tax and valuation issues.	0.4	\$ 300	\$ 120.00
	Scott Bouchner	7/23/2013	Review documents posted to data room in connection with valuation.	0.6	\$ 300	\$ 180.00
	David Siegel	7/26/2013	Analysis of tax and valuation issues.	0.8	\$ 300	\$ 240.00
	Scott Bouchner	7/26/2013	Analysis and discussions with counsel regarding valuation.	0.5	\$ 300	\$ 150.00
	Scott Bouchner	7/26/2013	Discussions with staff regarding valuation.	1.7	\$ 300	\$ 510.00
	Scott Bouchner	7/26/2013	Participate on conference call regarding closing status.	0.6	\$ 300	\$ 180.00
	Edward Cooper	7/29/2013	Phone Conference with legal counsel.	3.3	\$ 300	\$ 990.00
	Brett Mavragames	7/30/2013	Call with Receiver regarding preliminary calls with Promise legal counsel.	0.5	\$ 300	\$ 150.00
	Brett Mavragames	7/30/2013	Spreading financial data and information.	2.9	\$ 195	\$ 565.50
	Brett Mavragames	7/31/2013	Continue spreading financial data and information.	2.1	\$ 195	\$ 409.50
	Brett Mavragames	8/1/2013	Continue spreading individual site financial information.	1.5	\$ 195	\$ 292.50
Brett Mavragames	8/2/2013	Continue spreading financial information.	2.5	\$ 195	\$ 487.50	
Brett Mavragames	8/8/2013	Assist in spreading valuation data; case discussion and analysis.	1.7	\$ 195	\$ 331.50	
Brett Mavragames	8/9/2013	Calculate WACC for business valuation.	1.5	\$ 195	\$ 292.50	
Brett Mavragames	8/9/2013	Case discussion and analysis; obtain information on data retrieval.	1.2	\$ 195	\$ 234.00	
Brett Mavragames	8/11/2013	Begin capitalization of cash flow calculation.	1.2	\$ 195	\$ 234.00	
Brett Mavragames	8/11/2013	Calculate and unlever beta.	1.0	\$ 195	\$ 195.00	
Brett Mavragames	8/12/2013	Case discussion and analysis regarding business valuation approaches.	0.8	\$ 195	\$ 156.00	
Brett Mavragames	8/12/2013	Research and calculate discount rates.	1.2	\$ 195	\$ 234.00	
Brett Mavragames	8/12/2013	Review and analysis of transaction data.	1.3	\$ 195	\$ 253.50	
Brett Mavragames	8/12/2013	Review guideline public companies.	2.5	\$ 195	\$ 487.50	
Brett Mavragames	8/12/2013	Valuation review and analysis.	1.0	\$ 195	\$ 195.00	
Scott Bouchner	8/12/2013	Continued analysis in connection with valuation of Promise and Success.	2.0	\$ 300	\$ 600.00	
Brett Mavragames	8/13/2013	Review and analysis of guideline public method.	1.0	\$ 195	\$ 195.00	
Brett Mavragames	8/14/2013	Perform capitalization of cash flow approaches.	2.5	\$ 195	\$ 487.50	
Brett Mavragames	8/14/2013	Perform market approach methods to valuation.	2.5	\$ 195	\$ 487.50	
Brett Mavragames	8/15/2013	Case discussion and analysis	0.7	\$ 195	\$ 136.50	



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	Brett Mavragames	8/15/2013	Continue valuation review and analysis.	2.3	\$ 195	\$ 448.50
	Scott Bouchner	8/15/2013	Analysis in connection with valuation of Promise and related entities.	6.5	\$ 300	\$ 1,950.00
	Brett Mavragames	8/16/2013	Begin calculating values for individual entities.	1.3	\$ 195	\$ 253.50
	Scott Bouchner	8/16/2013	Analysis in connection with valuation of Promise.	1.4	\$ 300	\$ 420.00
	Brett Mavragames	8/19/2013	Continue business valuation and perform income methods to valuation.	7.0	\$ 195	\$ 1,365.00
	Scott Bouchner	8/19/2013	Continued analysis in connection with valuation of Promise and Success.	1.5	\$ 300	\$ 450.00
	Brett Mavragames	8/20/2013	Continue performance of business valuation and market approach.	7.3	\$ 195	\$ 1,423.50
	Scott Bouchner	8/20/2013	Review status of valuation.	0.5	\$ 300	\$ 150.00
	Brett Mavragames	8/21/2013	Finish valuation review and analysis.	5.0	\$ 195	\$ 975.00
	Scott Bouchner	8/21/2013	Review ongoing work.	0.7	\$ 300	\$ 210.00
	Brett Mavragames	8/22/2013	Review and revision of valuation based on case discussion.	2.0	\$ 195	\$ 390.00
	Brett Mavragames	8/22/2013	Valuation review and analysis.	2.2	\$ 195	\$ 429.00
	Scott Bouchner	8/22/2013	Review and analysis of valuation schedules.	1.3	\$ 300	\$ 390.00
	Scott Bouchner	8/23/2013	Valuation work.	3.3	\$ 300	\$ 990.00
	Scott Bouchner	8/24/2013	Finalize valuation model.	9.5	\$ 300	\$ 2,850.00
	Brett Mavragames	8/25/2013	Continued analysis in connection with valuation of Promise and Success.	9.0	\$ 300	\$ 2,700.00
	Scott Bouchner	8/26/2013	Valuation review and analysis.	1.3	\$ 195	\$ 253.50
	Scott Bouchner	8/26/2013	Conference call with Promise to discuss valuation issues.	0.6	\$ 300	\$ 180.00
	Scott Bouchner	8/26/2013	Valuation model.	5.8	\$ 300	\$ 1,740.00
	Edward Cooper	8/27/2013	Review Valuation with scott BPR counsel.	1.5	\$ 300	\$ 450.00
	Scott Bouchner	8/27/2013	Continued analysis and updates to valuation model (4.0). Discussions with counsel (0.5).	4.5	\$ 300	\$ 1,350.00
	Scott Bouchner	8/28/2013	Discussions with counsel regarding valuation.	0.3	\$ 300	\$ 90.00
	Scott Bouchner	8/28/2013	Meeting with Jim Hopwood at Promise to discuss valuation issues.	2.0	\$ 300	\$ 600.00
	Scott Bouchner	8/28/2013	Prepare transmittal letter and sent to valuation to parties.	0.6	\$ 300	\$ 180.00
	Scott Bouchner	8/28/2013	Review and analysis of Success five year projections.	0.4	\$ 300	\$ 120.00
	Scott Bouchner	8/28/2013	Review updated financial information and revise valuation calculations.	1.4	\$ 300	\$ 420.00
	Brett Mavragames	9/9/2013	Begin writing business valuation.	3.7	\$ 195	\$ 721.50
	Brett Mavragames	9/9/2013	Review and analysis of business valuation.	1.8	\$ 195	\$ 351.00
	Brett Mavragames	9/10/2013	Continue write-up of business valuation.	8.0	\$ 195	\$ 1,560.00
	Brett Mavragames	9/11/2013	Begin writing financial portion of business valuation.	1.8	\$ 195	\$ 351.00
	Brett Mavragames	9/11/2013	Gather industry and economic data, format data, and insert into valuation report.	1.5	\$ 195	\$ 292.50
	Brett Mavragames	9/12/2013	Business valuation.	4.3	\$ 195	\$ 838.50
	Scott Bouchner	9/12/2013	Review and analysis of additional documents uploaded to data room.	0.5	\$ 300	\$ 150.00
	Brett Mavragames	9/13/2013	Continue business valuation write-up.	5.4	\$ 195	\$ 1,053.00
	Brett Mavragames	9/16/2013	Continue writing business valuation report.	5.6	\$ 195	\$ 1,092.00
	Brett Mavragames	9/17/2013	Continue business valuation.	5.9	\$ 195	\$ 1,150.50
	Brett Mavragames	9/18/2013	Review and analysis of valuation report write up; finish industry reporting section.	6.1	\$ 195	\$ 1,189.50
	Brett Mavragames	9/19/2013	Review and analysis of valuation report write up; finish industry reporting section.	7.8	\$ 195	\$ 1,521.00
	Brett Mavragames	9/22/2013	Business valuation.	8.2	\$ 195	\$ 1,599.00
	Brett Mavragames	9/23/2013	Schedule review and revision; finish write-up of consolidated valuation.	6.1	\$ 195	\$ 1,189.50
	Brett Mavragames	9/24/2013	Business valuation.	7.9	\$ 195	\$ 1,540.50
	Scott Bouchner	9/24/2013	Review and analysis of additional documents uploaded to data room.	0.5	\$ 300	\$ 150.00
	Scott Bouchner	9/25/2013	Review and analysis of additional documents uploaded to data room.	1.2	\$ 300	\$ 360.00
	Brett Mavragames	9/26/2013	Business valuation.	8.0	\$ 195	\$ 1,560.00
	Brett Mavragames	9/27/2013	Finish write up of business valuation.	4.0	\$ 195	\$ 780.00
	<b>Total</b>			<b>230.7</b>	<b>\$</b>	<b>\$ 54,132.00</b>

Tax Consulting: Conference calls with Principals and tax counsel for Promise / Success regarding post closing balance sheet and business issues under alternative capitalization levels. Research of

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	Edward Cooper	8/1/2013	Discussion with tax legal counsel prior to call. Discussion with Receiver after call regarding	3.0	\$ 300	\$ 900.00
	Scott Bouchner	8/1/2013	Participate on tax issues conference call.	1.5	\$ 300	\$ 450.00
	Scott Bouchner	8/2/2013	Participate on closing issues conference call.	1.0	\$ 300	\$ 300.00
	Edward Cooper	8/6/2013	Conference call with Sun Capital.	2.0	\$ 300	\$ 600.00
	Scott Bouchner	8/6/2013	Conference call with Receiver and counsel regarding structuring of Promise / Success / Sun.	0.7	\$ 300	\$ 210.00
	Scott Bouchner	8/6/2013	Meeting with Promise management. Receiver and counsel regarding structuring of Promise / Success / Sun.	3.0	\$ 300	\$ 900.00
	Edward Cooper	8/7/2013	Call with legal counsel. Research	1.0	\$ 300	\$ 300.00
	Scott Bouchner	8/7/2013	Conference call with counsel regarding tax and valuation issues.	0.6	\$ 300	\$ 180.00
	Scott Bouchner	8/7/2013	Discussions with audit partner regarding post closing balance sheet.	0.2	\$ 300	\$ 60.00
	Edward Cooper	8/8/2013	Call with Tax Group.	1.0	\$ 300	\$ 300.00
	Edward Cooper	8/9/2013	Call with legal counsel regarding issues to discuss with Sun Capital.	3.2	\$ 300	\$ 960.00
	Scott Bouchner	8/9/2013	Conference call with Promise/Success - RE: Closing.	1.0	\$ 300	\$ 300.00
	Edward Cooper	8/13/2013	Continue research for	1.5	\$ 300	\$ 450.00
	Scott Bouchner	8/14/2013	Continued analysis in connection with valuation of Promise and Success.	2.8	\$ 300	\$ 840.00
	Edward Cooper	8/15/2013	Continue research for	4.0	\$ 300	\$ 1,200.00
	Edward Cooper	8/16/2013	Research	3.0	\$ 300	\$ 900.00
	Scott Bouchner	8/16/2013	Participate on conference call with Receiver. management and professionals regarding closing status of settlement.	1.0	\$ 300	\$ 300.00
	Edward Cooper	8/21/2013	Phone call with Receiver and legal counsel.	2.0	\$ 300	\$ 600.00
	Edward Cooper	8/22/2013	Preparation, call and follow-up with Sun Capital.	1.5	\$ 300	\$ 450.00
	Scott Bouchner	8/22/2013	Call with Promise, Marcum, Proskauer and Broad & Cassel regarding tax issues.	0.8	\$ 300	\$ 240.00
	Scott Bouchner	8/23/2013	Closing status conference call.	1.0	\$ 300	\$ 300.00
	<b>Total</b>			<b>35.8</b>	<b>\$ 300</b>	<b>\$ 10,740.00</b>

Tax Consulting: Review memo prepared by Promise / Success tax counsel addressing tax implications under alternative valuation scenarios. Address issues involving I.R.C. Section

Clint McGrath	8/30/2013	Review legal counsel memo and revise language	0.7	\$ 250	\$ 175.00
Edward Cooper	8/30/2013	Review legal counsel memo and revise language	4.0	\$ 300	\$ 1,200.00
Edward Cooper	8/31/2013	Continue working with tax legal counsel on Memo to legal counsel.	2.0	\$ 300	\$ 600.00
Scott Bouchner	9/3/2013	Call regarding tax issues with Receiver and counsel. Review tax memoranda prepared by Proskauer and Broad and Casel.	1.8	\$ 300	\$ 540.00
Scott Bouchner	9/3/2013	Conference call regarding tax issues.	0.5	\$ 300	\$ 150.00
Clint McGrath	9/3/2013	Attorney call with Tax team regarding	1.4	\$ 250	\$ 350.00
Edward Cooper	9/3/2013	Pre Tax Call Meeting. Tax Conference cal with Promise. Post call discussion with legal counsel.	4.0	\$ 300	\$ 1,200.00
Clint McGrath	9/4/2013	Tax research re discuss case with tax team; participate on call with tax team, legal counsel to discuss legal counsel's issues with latest memo.	3.3	\$ 250	\$ 825.00
Edward Cooper	9/4/2013	Call with legal counsel regarding	1.5	\$ 300	\$ 450.00
Edward Cooper	9/5/2013	Meetings with legal counsel. Call with legal counsel to catch on earlier call he missed. Research	2.5	\$ 300	\$ 750.00
Scott Bouchner	9/6/2013	Participation on structuring call.	1.2	\$ 300	\$ 360.00
Edward Cooper	9/6/2013	Founding Partners Call with legal counsel.	1.5	\$ 300	\$ 450.00
<b>Total</b>			<b>24.4</b>	<b>\$ 300</b>	<b>\$ 7,050.00</b>

Tax Consulting: Prepare for Board meeting with Board elect. Prepare tax section of slide show. Attend board meeting.

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	Edward Cooper	9/18/2013	Meeting with legal counsel	3.0	\$ 300	\$ 900.00
	Scott Bouchner	9/19/2013	Review presentation for new directors.	0.5	\$ 300	\$ 150.00
	Edward Cooper	9/19/2013	Meeting with legal counsel	3.3	\$ 300	\$ 990.00
	Edward Cooper	9/20/2013	Attended Board meeting for Sun.	7.3	\$ 300	\$ 2,190.00
	Clint McGrath	9/23/2013	Discuss last board mtg with tax team; discuss regarding	1.8	\$ 250	\$ 450.00
			research and summarize rules			
	<b>Total</b>			<b>15.9</b>		<b>\$ 4,680.00</b>

**Tax Consulting:** Meetings with tax counsel for Promise / Success and Promise management regarding model prepared by management to apply Cancellation of Debt and I.R.C. Section 382 limitations as well as tax basis limitations conceded in preliminary tax closing agreement. Review various drafts of closing agreements and several revisions of its terms.

	Clint McGrath	9/24/2013	Discuss issues with tax team; review basic rules.	1.0	\$ 250	\$ 250.00
	Clint McGrath	9/25/2013	Tax meeting with tax team and client/cfo to walk thru model for write-downs/cod analysis; various discussions; research regarding	6.0	\$ 250	\$ 1,500.00
	Edward Cooper	9/25/2013	Meeting at Promise with Sun to discuss NOL Planning	5.0	\$ 300	\$ 1,500.00
	Edward Cooper	9/26/2013	Tax consulting regarding Sun settlement agreement.	6.0	\$ 300	\$ 1,800.00
	Clint McGrath	9/30/2013	Conference call with receiver law firm with tax team to discuss \$108.	1.7	\$ 250	\$ 425.00
	Edward Cooper	9/30/2013	Tax consulting regarding	4.0	\$ 300	\$ 1,200.00
	Clint McGrath	10/2/2013	Preparation of and associated research and correspondence with Tax team.	8.1	\$ 250	\$ 2,025.00
	Edward Cooper	10/2/2013	Tax consulting regarding Sun settlement analysis.	2.0	\$ 300	\$ 600.00
	Clint McGrath	10/3/2013	Call with tax team regarding memo to tax team.	2.0	\$ 250	\$ 500.00
	Edward Cooper	10/3/2013	Research and discussion with legal counsel.	8.0	\$ 300	\$ 2,400.00
	Scott Bouchner	10/4/2013	Closing status call.	0.5	\$ 300	\$ 150.00
	Clint McGrath	10/4/2013	Conference call with tax team and with legal counsel to discuss model and consolidated rules under 108.	1.5	\$ 250	\$ 375.00
	Edward Cooper	10/4/2013	Research and discussion with legal counsel.	8.0	\$ 300	\$ 2,400.00
	Clint McGrath	10/7/2013	Follow up with tax team.	0.2	\$ 250	\$ 50.00
	Scott Bouchner	10/8/2013	Participation on status conference call.	0.4	\$ 300	\$ 120.00
	Clint McGrath	10/9/2013	Research regarding	1.5	\$ 250	\$ 375.00
	Edward Cooper	10/9/2013	Conference call with tax team.	1.2	\$ 300	\$ 360.00
	Edward Cooper	10/10/2013	Meeting at Promise to review Promise post forgiveness balance sheet for aggregate liability analysis.	7.0	\$ 300	\$ 2,100.00
	<b>Total</b>			<b>64.1</b>		<b>\$ 18,130.00</b>

**Tax Consulting:** Preliminary calls and redrafting of initial tax memo to get Board's independent tax and legal counsel familiar with tax issues

	Edward Cooper	10/11/2013	Research and discussion with legal counsel.	0.5	\$ 300	\$ 150.00
	Clint McGrath	10/16/2013	Discuss tax memo with tax team.	0.5	\$ 250	\$ 125.00
	Edward Cooper	10/17/2013	Discuss memo with tax team.	0.5	\$ 300	\$ 150.00
	Edward Cooper	10/17/2013	Calls with legal counsel and receiver. Follow up call with legal counsel.	4.0	\$ 300	\$ 1,200.00
	Scott Bouchner	10/18/2013	Discussion of open tax issues	0.5	\$ 300	\$ 150.00
	Scott Bouchner	10/21/2013	Discussion of open tax issues	0.3	\$ 300	\$ 90.00
	Clint McGrath	10/21/2013	Revise draft tax memo for	5.0	\$ 250	\$ 1,250.00

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	Scott Boucher	10/22/2013	Review of proposed amended and restated Articles of Incorporation and related discussion on preferred stock	0.6	\$ 300	\$ 180.00
	Clint McGrath	10/22/2013	Review revised memo and follow up and discussion of revised tax memo with tax team.	0.6	\$ 250	\$ 150.00
	Edward Cooper	10/22/2013	Draft memo for	4.3	\$ 300	\$ 1,290.00
	Clint McGrath	10/23/2013	Participate in group conference call with legal counsel.	2.8	\$ 250	\$ 700.00
	Edward Cooper	10/23/2013	Draft memo. Call with Board Tax Counsel. Call with legal counsel.	8.0	\$ 300	\$ 2,400.00
	Clint McGrath	10/24/2013	Discuss memo with tax team.	0.5	\$ 250	\$ 125.00
	Edward Cooper	10/24/2013	Tax consulting regarding Sun settlement analysis.	8.0	\$ 300	\$ 2,400.00
	Clint McGrath	10/25/2013	Discuss memo with tax team.	1.2	\$ 250	\$ 300.00
	Scott Boucher	10/28/2013	Discussion of open tax issues	0.5	\$ 300	\$ 150.00
	Edward Cooper	10/28/2013	Tax consulting regarding Sun settlement analysis.	5.0	\$ 300	\$ 1,500.00
	Dustin Gitzle	11/4/2013	Call with Legal counsel.	1.0	\$ 300	\$ 300.00
	Edward Cooper	11/7/2013	Promise settlement analysis. Generation of reports for additional analysis.	2.0	\$ 215	\$ 430.00
	Edward Cooper	11/7/2013	Working at Founding Partners on Model. Draft Email for receiver and meetings Sun and legal counsel.	8.0	\$ 300	\$ 2,400.00
	Clint McGrath	11/12/2013	Research and summary of	0.6	\$ 250	\$ 150.00
<b>Total</b>				<b>54.4</b>	<b>\$ 250</b>	<b>\$ 15,590.00</b>

**Tax Consulting:** Discussions regarding capital structure for Success  
 Draft email to Receiver with issues to be  
 discussed with Board legal counsel and potentially put to vote.

Edward Cooper	11/13/2013	Calls with receiver. Draft email regarding Success transfer.	3.0	\$ 300	\$ 900.00
Edward Cooper	11/14/2013	Calls with legal counsel regarding conversion.	2.0	\$ 300	\$ 600.00
Edward Cooper	11/15/2013	Phone Conference with legal counsel.	2.0	\$ 300	\$ 600.00
Edward Cooper	11/19/2013	Conference call with receiver. Follow up with memo on issues.	2.0	\$ 300	\$ 600.00
Edward Cooper	11/26/2013	Calls with legal counsel. Follow up on Model	3.7	\$ 300	\$ 1,110.00
Edward Cooper	12/22/2013	Calls with tax and legal counsel.	2.0	\$ 300	\$ 600.00
Edward Cooper	12/3/2013	Calls with legal counsel and follow up with Receiver.	1.0	\$ 300	\$ 300.00
<b>Total</b>			<b>15.7</b>	<b>\$ 300</b>	<b>\$ 4,710.00</b>

**Tax Consulting:** Attend various meetings with Promise management to refine model

Edward Cooper	12/4/2013	Meeting at Proskauers office for video conference. Call regarding closing agreement.	4.0	\$ 300	\$ 1,200.00
Edward Cooper	12/5/2013	Phone Meetings with legal counsel and follow up with Receiver.	1.5	\$ 300	\$ 450.00
Edward Cooper	12/6/2013	Respond to list issues raised by legal counsel.	0.3	\$ 300	\$ 90.00
Scott Boucher	12/12/2013	Updates on valuation analysis.	1.8	\$ 300	\$ 540.00
Edward Cooper	12/12/2013	Review of December 4th list issues.	1.7	\$ 300	\$ 510.00
Scott Boucher	12/13/2013	Updates on valuation analysis.	2.0	\$ 300	\$ 600.00
Scott Boucher	12/13/2013	Attend meeting with Promise regarding valuation and tax issues.	4.0	\$ 300	\$ 1,200.00
Edward Cooper	12/13/2013	Meeting with Promise representatives.	6.0	\$ 300	\$ 1,800.00
Scott Boucher	12/16/2013	Participation on closing status conference call.	1.2	\$ 300	\$ 360.00
Scott Boucher	12/16/2013	Continued analysis in connection with update to valuation / allocation calculations.	1.5	\$ 300	\$ 450.00
Clint McGrath	12/16/2013	Conference call with tax team regarding	1.0	\$ 250	\$ 250.00
Edward Cooper	12/16/2013	Meeting with Promise representatives.	3.5	\$ 300	\$ 1,050.00
Scott Boucher	12/17/2013	Completion of allocation.	6.5	\$ 300	\$ 1,950.00
Edward Cooper	12/17/2013	Tax consulting regarding Promise.	3.0	\$ 300	\$ 900.00

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	Edward Cooper	12/18/2013	Meeting at Promise to update model and allocation.	6.0	\$ 300	\$ 1,800.00
	Scott Bouchner	12/20/2013	Participate in closing status conference call.	0.6	\$ 300	\$ 180.00
	Edward Cooper	12/20/2013	Meeting with Promise representatives. Review Model prepared by management.	4.0	\$ 300	\$ 1,200.00
	Edward Cooper	12/26/2013	Call regarding employer identification number for Success	1.5	\$ 300	\$ 450.00
	Scott Bouchner	1/6/2014	Update of valuation model.	3.5	\$ 300	\$ 1,050.00
	Scott Bouchner	1/6/2014	Conference call with Company, Receiver & Counsel regarding tax and valuation issues.	1.0	\$ 300	\$ 300.00
	Edward Cooper	1/6/2014	Conference call regarding allocation and closing agreement response.	3.0	\$ 300	\$ 900.00
	Scott Bouchner	1/7/2014	Final allocation calculation and discussion with counsel.	1.2	\$ 300	\$ 360.00
	Scott Bouchner	1/8/2014	Review draft	0.8	\$ 300	\$ 240.00
	Edward Cooper	1/8/2014	Review Documents Provided by Receiver.	3.0	\$ 300	\$ 900.00
	Edward Cooper	1/8/2014	Review Proforma on structuring.	1.5	\$ 300	\$ 450.00
	Edward Cooper	1/9/2014	Calls with legal counsel and Receiver.	1.0	\$ 300	\$ 300.00
	Edward Cooper	1/10/2014	Follow up emails on Structure. Calls with counsel on funding in allocation.	1.0	\$ 300	\$ 300.00
	Edward Cooper	1/13/2014	Edit language for Closing statement.	1.0	\$ 300	\$ 300.00
	<b>Total</b>			<b>67.1</b>	<b>\$ 300</b>	<b>\$ 20,080.00</b>

**Tax Consulting: Meeting regarding**

Scott Bouchner	2/4/2014	Discussion with Receiver and project administration.	1.2	\$ 300	\$ 360.00
Edward Cooper	2/10/2014	Promise/FP Lien termination agreements and SCH Loan	1.5	\$ 300	\$ 450.00
Edward Cooper	2/11/2014	Calls with David and Gene regarding Shreveport	0.5	\$ 300	\$ 150.00
<b>Total</b>			<b>3.2</b>	<b>\$ 300</b>	<b>\$ 960.00</b>

**Tax Consulting:** Assisting company in determining its filing requirements based on various terminations of S Corporation and Partnership through settlement steps. Address St. Alexis transfer to Success as opposed to Promise to keep economic unit in tact.

Edward Cooper	3/27/2014	Prepare email to Marty and Abe regarding due date of tax return.	1.0	\$ 300	\$ 300.00
Edward Cooper	3/27/2014	Call with Promise	1.5	\$ 300	\$ 450.00
Edward Cooper	3/29/2014	Draft email to discuss	2.0	\$ 300	\$ 600.00
Edward Cooper	3/30/2014	Call with Dan and Scott Bouchner	0.7	\$ 300	\$ 210.00
Scott Bouchner	3/31/2014	Participation on tax call addressing	1.2	\$ 300	\$ 360.00
Edward Cooper	3/31/2014	Draft email with outline. Attend call with management.	3.5	\$ 300	\$ 1,050.00
<b>Total</b>			<b>9.9</b>	<b>\$ 300</b>	<b>\$ 2,970.00</b>

**Evaluation of internal controls/ Payroll theft**

David Siegel	11/30/2012	Analysis of	0.5	\$ 300	\$ 150.00
David Siegel	12/7/2012	Analysis of	1.1	\$ 300	\$ 330.00
David Siegel	12/10/2012	Preparation of questions of Jim Hopwood related to the theft of payroll taxes from Promise healthcare. Conference call with Jim Hopwood. Reading of Promise v. Ramdeo complaint.	2.6	\$ 300	\$ 780.00
Scott Bouchner	4/11/2013	Meeting to discuss financial controls for FP designee.	1.1	\$ 300	\$ 330.00
Scott Bouchner	3/19/2014	Discussions with counsel and staff regarding	1.2	\$ 300	\$ 360.00
<b>Total</b>			<b>6.5</b>	<b>\$ 300</b>	<b>\$ 1,950.00</b>

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

Research



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	Martin Prinsloo	3/6/2013	Update lockbox transactions database.	4.8	\$ 250	\$ 1,200.00
	Martin Prinsloo	3/7/2013	Update lockbox transactions database.	5.2	\$ 250	\$ 1,300.00
	Martin Prinsloo	3/8/2013	Update lockbox transactions database.	3.4	\$ 250	\$ 850.00
	Martin Prinsloo	3/11/2013	Update lockbox transactions database.	2.2	\$ 250	\$ 550.00
	Martin Prinsloo	3/13/2013	Review monthly lockbox receipts. Discussion with Sun Capital.	2.8	\$ 250	\$ 700.00
	<b>Total</b>			<b>18.4</b>		<b>\$ 4,600.00</b>

Analysis of Fee Applications and Billing: Preparation of schedules requested by counsel; analysis of time entries to identify time related to the Sun matter vs. time related to all other matters. Preparation of monthly bills for litigation services and tax services. Preparation of fee applications.

Adam Lang	10/25/2012	Analysis of Sun litigation work performed vs other work performed; prepared analysis of invoices	3.3	\$ 250	\$ 825.00
Adam Lang	10/26/2012	Analysis of time billed to Sun and other projects; prepare summary analysis for counsel	4.6	\$ 250	\$ 1,150.00
Adam Lang	1/11/2013	Analysis of Sun time and updating database for counsel	2.1	\$ 250	\$ 525.00
Adam Lang	1/12/2013	Analysis of Sun vs. non Sun time entries and preparation of updated time analysis	4.4	\$ 250	\$ 1,100.00
Adam Lang	1/14/2013	Analysis of Sun vs. Non Sun time	1.9	\$ 250	\$ 475.00
Adam Lang	2/13/2014	Prepare Sun fee analysis through 1/31/14	0.9	\$ 300	\$ 270.00
Adam Lang	2/17/2014	Analysis of Sun time for February	0.3	\$ 300	\$ 90.00
<b>Total</b>			<b>17.5</b>		<b>\$ 4,435.00</b>

**Other miscellaneous projects / activities**

David Siegel	11/19/2012	Analysis of financial statements and accounting records; analysis and preparation of cash flow.	1.3	\$ 300	\$ 390.00
Scott Boucher	12/10/2012	Conference call with James Hopwood.	0.9	\$ 300	\$ 270.00
David Siegel	12/19/2012	Analysis of claims, tax and settlement issues.	1.1	\$ 300	\$ 330.00
Scott Boucher	12/20/2012	Meeting with Receiver and Promise / Success at company.	3.9	\$ 300	\$ 1,170.00
David Siegel	12/21/2012	Review of emails.	0.5	\$ 300	\$ 150.00
Scott Boucher	12/21/2012	Review disclosures for settlement agreement. Discussions with counsel regarding same.	1.2	\$ 300	\$ 360.00
Scott Boucher	1/8/2013	Discussion of open tax issues. Review support for settlement agreement schedules. Discussions with Receiver.	1.2	\$ 300	\$ 360.00
Scott Boucher	1/23/2013	Review updated financial models and loan presentations.	0.7	\$ 300	\$ 210.00
Adam Lang	1/28/2013	Analysis of claims; updates claims log analysis; update relationship analysis; prepare agenda; email correspondence with Receiver and Receiver's counsel	7.3	\$ 250	\$ 1,825.00
David Siegel	1/28/2013	Analysis of claims information, cash flow and emails.	0.5	\$ 300	\$ 150.00
Scott Boucher	2/8/2013	Meeting with Receiver and management.	2.1	\$ 300	\$ 630.00
Scott Boucher	2/20/2013	Discussions with potential lenders to Villages.	0.5	\$ 300	\$ 150.00
Scott Boucher	3/6/2013	Discussions with potential lender for Villages.	0.6	\$ 300	\$ 180.00
Scott Boucher	4/15/2013	Discussions in connection with counsel for Lion in connection with Villages loan. Preparation of correspondence discussing conflict of interest.	1.2	\$ 300	\$ 360.00
Scott Boucher	4/19/2013	Review Promise / Success financial results.	0.7	\$ 300	\$ 210.00
Dustin Grizzle	5/10/2013	Sun capital penalty abatement assistance.	0.5	\$ 215	\$ 107.50
Scott Boucher	7/1/2013	Review information provided by Promise/Success. Discussions with company and counsel.	1.0	\$ 300	\$ 300.00
Scott Boucher	7/22/2013	Meeting with Receiver and Promise Management.	3.5	\$ 300	\$ 1,050.00
Scott Boucher	7/23/2013	Review of SFP documents and preparation of correspondence.	0.4	\$ 300	\$ 120.00
Scott Boucher	7/10/2013	Meeting at offices of Promise and Success RE: Operational status meeting.	5.7	\$ 300	\$ 1,710.00
Scott Boucher	8/13/2013	Review SFP Note.	0.3	\$ 300	\$ 90.00
Adam Lang	9/12/2013	Assist tax department with investment inquiries re: National Trust Advisors	0.7	\$ 300	\$ 210.00
Scott Boucher	9/13/2013	Participation on status call.	0.6	\$ 300	\$ 180.00
Scott Boucher	10/3/2013	Catch up on prior correspondence.	0.5	\$ 300	\$ 150.00
<b>Total</b>			<b>36.9</b>		<b>\$ 10,662.50</b>
<b>Grand Total</b>			<b>1,373.2</b>		<b>\$ 358,409.00</b>

Founding Partners Receivership  
 Berkowitz Pollack Brant Advisors and Consultants  
**PROJECT DESCRIPTIONS: Detailed Time Records- Related to the Receiver's Dispute with Sun Capital Inc. and Related Entities**  
 October 20, 2012 through March 31, 2014

Project and Project Description	Staff Name	Date	Description	Hours	Rate	Amount
			Less: Time incurred for preparation for fee applications:	(17.5)		\$ (4,435.00)
			Grand Total (Net of time incurred for preparation of fee applications)	<u>1,355.7</u>		<u>\$ 353,974.00</u>





Daniel S. Newman, Esq, as the court-appointed receiver of Founding Partners  
 Stable-Value Fund, L.P, Founding Partners  
 Daniel S. Newman, Receiver  
 c/o Broad and Cassel  
 2 South Biscayne Blvd.  
 21st Floor  
 Miami, FL 33131

December 10, 2012  
 Invoice #591779  
 Hedy S. Rubinger

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**For Legal Services Rendered In Connection With:**

**Client/Matter #28878-1**  
**Regulatory**

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
11/05/12	D. Hance	0.40	Telephone conference with David Powers regarding proposed CHOW structure
11/08/12	H. Rubinger	1.30	Prepare for and follow-up regarding conference call with David Powers and structure of CHOW
11/08/12	D. Hance	0.40	Telephone conference with David Powers to discuss CHOW structure strategies
11/21/12	D. Hance	2.40	Preparation of sample notice letter to state regulator describing transaction
11/26/12	D. Hance	2.20	Preparation of notice letter describing transaction for use in state filings
11/28/12	H. Rubinger	1.60	Prepare for and participate in conference call; revise notice letter
11/28/12	D. Hance	2.60	Preparation of draft regulatory letter; telephone conference with David Powers and seller's counsel
11/28/12	J. Grozine	1.50	Analyze issues relating to organizational chart; office conference with Hedy Rubinger and Doug Hance; review and revise notice letter
11/30/12	H. Rubinger	0.90	Work on diagram and notice letter
11/30/12	D. Hance	1.10	Preparation of draft regulatory letter and accompanying ownership diagram

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A LATE CHARGE OF 1-1/2% PER MONTH WILL BE APPLIED TO BALANCES OUTSTANDING OVER 60 DAYS

FEI# 58-0543673

Atlanta, GA | Miami, FL | Washington, DC

ALL BILLING RELATED QUERIES: Phone: 404.873.8500 | Fax: 404.873.8501

Daniel S. Newman, Esq, as the court-appointed receiver of Founding Partners  
 Stable-Value Fund, L.P, Founding Partners

December 10, 2012  
 Invoice #591779  
 Hedy S. Rubinger  
 Page 2

Client/Matter #28878-1

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<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
11/30/12	J. Grozine	2.00	Review and revise notice letter and diagram

**Total Hours** 16.40

**Subtotal** 4,759.00

**Less -10.00 % Discount** -475.90

**Total For Services** \$4,283.10

	<b>Fees</b>	<b>Disbursements</b>	<b>Total</b>
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<b>CURRENT CHARGES:</b>	<b>4,283.10</b>	<b>0.00</b>	<b>4,283.10</b>
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**Total Due This Statement** \$4,283.10



Daniel S. Newman, Esq, as the court-appointed receiver of Founding Partners  
 Stable-Value Fund, L.P, Founding Partners  
 Daniel S. Newman, Receiver  
 c/o Broad and Cassel  
 2 South Biscayne Blvd.  
 21st Floor  
 Miami, FL 33131

January 17, 2013  
 Invoice #594040  
 Hedy S. Rubinger

---

**For Legal Services Rendered In Connection With:**

**Client/Matter #28878-1**  
**Regulatory**

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
12/03/12	H. Rubinger	2.50	Review regulatory materials in advance of call; call with David Powers; group conference call
12/04/12	H. Rubinger	0.80	Review materials regarding staged transaction; send notice letter
12/04/12	D. Hance	0.60	Review of regulatory advantages of using a two-track approach to close settlement transaction
12/04/12	J. Grozine	0.30	Review email correspondence and prepare for meeting
12/05/12	H. Rubinger	2.20	Prepare for and participate in conference call regarding Founding Partners' review all CHOW-related correspondence
12/05/12	J. Grozine	1.50	Prepare for and participate in call regarding regulatory filings
12/05/12	D. Hance	1.60	Meeting with Hedy Rubinger to discuss regulatory strategy for settlement transaction; telephone conference with David Powers and Promise/ Success counsel to discuss status of settlement transaction
12/11/12	D. Hance	0.70	Revisions to draft regulatory letter and organizational chart
12/12/12	J. Grozine	1.50	Prepare for and participate in call regarding regulatory filings

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A LATE CHARGE OF 1-1/2% PER MONTH WILL BE APPLIED TO BALANCES OUTSTANDING OVER 60 DAYS

FEI# 58-0543673

Atlanta, GA | Miami, FL | Washington, DC

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Daniel S. Newman, Esq, as the court-appointed receiver of Founding Partners  
 Stable-Value Fund, L.P, Founding Partners

January 17, 2013  
 Invoice #594040  
 Hedy S. Rubinger  
 Page 2

Client/Matter #28878-1

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
12/12/12	D. Hance	1.40	Telephone conference call to discuss status of regulatory filings; review of recent correspondence discussing Promise/ Success transaction
12/19/12	D. Hance	0.90	Conference call to discuss progress of regulatory filings
12/19/12	J. Grozine	1.30	Prepare for and participate in call regarding regulatory filings; review email correspondence regarding same
			<b>Total Hours</b>
			<b>15.30</b>
			<b>Subtotal</b>
			<b>5,093.00</b>
			<b>Less -10.00 % Discount</b>
			<b>-509.30</b>
			<b>Total For Services</b>
			<b>\$4,583.70</b>

	<b>Fees</b>	<b>Disbursements</b>	<b>Total</b>
<b>CURRENT CHARGES:</b>	<b>4,583.70</b>	<b>0.00</b>	<b>4,583.70</b>
<b>Total Due This Statement</b>			<b>\$4,583.70</b>



Daniel S. Newman, Esq, as the court-appointed receiver of Founding Partners  
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 Daniel S. Newman, Receiver  
 c/o Broad and Cassel  
 2 South Biscayne Blvd.  
 21st Floor  
 Miami, FL 33131

February 18, 2013  
 Invoice #596038  
 Hedy S. Rubinger

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**For Legal Services Rendered In Connection With:**

**Client/Matter #28878-1**  
**Regulatory**

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
01/04/13	D. Hance	0.40	Revisions to regulatory notice letter
01/09/13	H. Rubinger	1.50	Review status and data room; update correspondence
01/10/13	H. Rubinger	0.90	Revise notice letter and diagram
01/11/13	H. Rubinger	1.80	Work on Founding Partners issues
01/15/13	J. Grozine	0.30	Prepare for call regarding regulatory filings
01/15/13	D. Hance	0.40	Review of recent correspondence and progress made toward completing regulatory filings
01/16/13	H. Rubinger	3.30	Prepare for update call; review materials and tracking information; work on notice letter; call with David Powers; team call and follow-up
01/16/13	J. Grozine	2.40	Review edits to transmittal letter; participate in call regarding regulatory filings; office conference with Hedy Rubinger and Doug Hance regarding same
01/16/13	D. Hance	2.60	Review of recent correspondence regarding regulatory filings; review of data room; telephone conferences regarding change of ownership filings; revisions to regulatory notice letter and ownership diagram

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A LATE CHARGE OF 1-1/2% PER MONTH WILL BE APPLIED TO BALANCES OUTSTANDING OVER 60 DAYS

FEI# 58-0543673

Atlanta, GA | Miami, FL | Washington, DC

ALL BILLING RELATED QUERIES: Phone: 404.873.8500 | Fax: 404.873.8501

Daniel S. Newman, Esq, as the court-appointed receiver of Founding Partners  
Stable-Value Fund, L.P, Founding Partners

February 18, 2013  
Invoice #596038  
Hedy S. Rubinger  
Page 2

Client/Matter #28878-1

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<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
01/17/13	H. Rubinger	0.50	Follow-up on regulatory issues
01/18/13	H. Rubinger	0.80	Review materials sent by Marcy Hahn-Saperstein
01/18/13	D. Hance	0.90	Revisions to regulatory notice letter and ownership diagram; research on Florida rules regarding changes that trigger a change of ownership filing
01/23/13	J. Grozine	0.40	Revise regulatory cover letter
01/23/13	D. Hance	0.40	Review of recent correspondence regarding state filings; edits to regulatory notice letter
01/24/13	H. Rubinger	1.20	Revise notice letter and diagram; review materials regarding Founding Partners
01/24/13	D. Hance	0.60	Internal meeting to discuss status of regulatory filings; revisions to regulatory notice letter
01/24/13	J. Grozine	1.00	Prepare for and participate in meeting; review regulatory issues
01/25/13	J. Grozine	1.70	Work on regulatory correspondence and updates; call with David Powers regarding regulatory issues
01/28/13	H. Rubinger	0.50	Review information for filings from Marcy Hahn-Saperstein
01/29/13	H. Rubinger	0.50	Review materials for update call
01/29/13	J. Grozine	0.50	Review email correspondence regarding regulatory filings
01/30/13	H. Rubinger	0.00	Follow-up from update call
01/30/13	J. Grozine	2.30	Prepare for and participate in call regarding regulatory status; office conference with Hedy Rubinger; draft email to Marcy Hahn-Saperstein
01/30/13	D. Hance	2.10	Review of recent regulatory filing developments; conference call to discuss progress of change of ownership filings

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Daniel S. Newman, Esq, as the court-appointed receiver of Founding Partners  
 Stable-Value Fund, L.P, Founding Partners

February 18, 2013  
 Invoice #596038  
 Hedy S. Rubinger  
 Page 3

Client/Matter #28878-1

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<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>DESCRIPTION</u>	
01/31/13	H. Rubinger	0.50	Follow-up with local counsel regarding Florida issues and regulatory language for deal documents	
01/31/13	J. Grozine	0.40	Correspondence with Marcy Hahn-Saperstein regarding Florida	
			<b>Total Hours</b>	<b>27.90</b>
			<b>Subtotal</b>	<b>10,111.50</b>
			<b>Less -10.00 % Discount</b>	<b>-1,011.15</b>
			<b>Total For Services</b>	<b>\$9,100.35</b>

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	<u>Fees</u>	<u>Disbursements</u>	<u>Total</u>
<b>CURRENT CHARGES:</b>	<b>9,100.35</b>	<b>0.00</b>	<b>9,100.35</b>
			<b>Total Due This Statement</b>
			<b>\$9,100.35</b>





Daniel S. Newman, Esq, as the court-appointed receiver of Founding Partners  
 Stable-Value Fund, L.P, Founding Partners  
 Daniel S. Newman, Receiver  
 c/o Broad and Cassel  
 2 South Biscayne Blvd.  
 21st Floor  
 Miami, FL 33131

March 13, 2013  
 Invoice #597740  
 Hedy S. Rubinger

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**For Legal Services Rendered In Connection With:**

**Client/Matter #28878-1**  
**Regulatory**

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
02/06/13	H. Rubinger	1.00	Update call and follow-up
02/06/13	J. Grozine	0.60	Prepare for and participate in call regarding regulatory filings; review pharmacy application draft
02/06/13	D. Hance	1.80	Review of California Board of Pharmacy filing; conference call to discuss status of regulatory filings
02/08/13	H. Rubinger	0.80	Review materials sent; by Hope Levy-Biehl regarding Founding Partners; edit and send same
02/08/13	J. Grozine	0.80	Review and revise ownership disclosure for pharmacy application
02/08/13	D. Hance	0.50	Review of California Board of Pharmacy application draft
02/09/13	D. Hance	2.80	Review of California Board of Pharmacy draft filing; review of Order Appointing Replacement Receiver; preparation of draft correspondence to ensure that California pharmacy filing accurately describes Receiver's role
02/11/13	H. Rubinger	2.50	Work on California application; conference call regarding same; call regarding strategy of timing; call regarding description of receiver in California application
02/11/13	J. Grozine	1.50	Office conference with Hedy Rubinger and Doug Hance regarding California pharmacy filing; participate in working group call regarding same; review filing

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A LATE CHARGE OF 1-1/2% PER MONTH WILL BE APPLIED TO BALANCES OUTSTANDING OVER 60 DAYS

FEI# 58-0543673

Atlanta, GA | Miami, FL | Washington, DC

ALL BILLING RELATED QUERIES: Phone: 404.873.8500 | Fax: 404.873.8501

Daniel S. Newman, Esq, as the court-appointed receiver of Founding Partners  
Stable-Value Fund, L.P, Founding Partners

March 13, 2013  
Invoice #597740  
Hedy S. Rubinger  
Page 2

Client/Matter #28878-1

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
02/11/13	D. Hance	2.10	Review of California Board of Pharmacy application; preparation of comments regarding application; conference call with Hope Levy-Biehl and Marcy Hahn-Saperstein to discuss issues regarding California Board of Pharmacy filing
02/13/13	H. Rubinger	1.50	Review materials submitted; conference call regarding same; follow-up regarding same
02/13/13	J. Grozine	1.40	Prepare for and participate in call with working group; review pharmacy filings
02/13/13	D. Hance	0.80	Weekly conference call; review of recent correspondence
02/18/13	D. Hance	2.40	Preparation of streamlined regulatory letter
02/20/13	H. Rubinger	0.80	Phone conference regarding email on regulatory issues
02/20/13	J. Grozine	1.80	Prepare for and participate in working group call; revise and send streamlined cover letter
02/20/13	D. Hance	1.90	Participation in weekly conference call; preparation of streamlined regulatory notice letter; review of data room
02/27/13	H. Rubinger	0.70	Call with David Powers and review materials regarding same
02/27/13	J. Grozine	0.50	Participate in call regarding regulatory filings; review email correspondence regarding same
02/27/13	D. Hance	2.10	Review of draft filings; call with David Powers to discuss regulatory filings; conference call to discuss regulatory filings
			<b>Total Hours</b>
			<b>28.30</b>
			<b>Subtotal</b>
			<b>8,704.50</b>
			<b>Less -10.00 % Discount</b>
			<b>-870.45</b>
			<b>Total For Services</b>
			<b>\$7,834.05</b>



Daniel S. Newman, Esq, as the court-appointed receiver of Founding Partners  
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 Daniel S. Newman, Receiver  
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 21st Floor  
 Miami, FL 33131

April 17, 2013  
 Invoice #600501  
 Hedy S. Rubinger

**For Legal Services Rendered In Connection With:**

Client/Matter #28878-1  
 Regulatory

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
03/06/13	J. Grozine	1.30	Prepare for and participate in call with working group; draft email summary; review email correspondence
03/06/13	D. Hance	1.00	Weekly conference call to discuss regulatory filings; review of recent correspondence
03/13/13	D. Hance	0.50	Weekly conference call to discuss status of regulatory filings
03/20/13	D. Hance	0.80	Weekly conference call; review of recent correspondence regarding regulatory filings
<b>Total Hours</b>			<b>3.60</b>
<b>Subtotal</b>			<b>847.00</b>
<b>Less -10.00 % Discount</b>			<b>-84.70</b>
<b>Total For Services</b>			<b>\$762.30</b>

	<b>Fees</b>	<b>Disbursements</b>	<b>Total</b>
<b>CURRENT CHARGES:</b>	<b>762.30</b>	<b>0.00</b>	<b>762.30</b>

A LATE CHARGE OF 1-1/2% PER MONTH WILL BE APPLIED TO BALANCES OUTSTANDING OVER 60 DAYS

FEI# 58-0543673

Atlanta, GA | Miami, FL | Washington, DC

ALL BILLING RELATED QUERIES: Phone: 404.873.8500 | Fax: 404.873.8501



Daniel S. Newman, Esq, as the court-appointed receiver of Founding Partners  
 Stable-Value Fund, L.P, Founding Partners  
 Daniel S. Newman, Receiver  
 c/o Broad and Cassel  
 2 South Biscayne Blvd.  
 21st Floor  
 Miami, FL 33131

May 16, 2013  
 Invoice #602572  
 Hedy S. Rubinger

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**For Legal Services Rendered In Connection With:**

Client/Matter #28878-1  
 Regulatory

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
04/03/13	D. Hance	0.60	Review of recent regulatory correspondence; weekly call to discuss regulatory filings
04/09/13	D. Hance	0.40	Review of data room and recent correspondence
04/10/13	D. Hance	0.80	Weekly conference call; review of recent correspondence
04/17/13	J. Grozine	1.00	Prepare for and participate in working group call; review checklists
04/24/13	D. Hance	0.20	Review of regulatory filings posted to data room
04/30/13	D. Hance	1.20	Review of draft regulatory filing for Louisiana County Department of Mental Health contract
<b>Total Hours</b>			<b>4.20</b>
<b>Subtotal</b>			<b>952.00</b>
<b>Less -10.00 % Discount</b>			<b>-95.20</b>
<b>Total For Services</b>			<b>\$856.80</b>

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A LATE CHARGE OF 1-1/2% PER MONTH WILL BE APPLIED TO BALANCES OUTSTANDING OVER 60 DAYS

FEI# 58-0543673

Atlanta, GA | Miami, FL | Washington, DC

ALL BILLING RELATED QUERIES: Phone: 404.873.8500 | Fax: 404.873.8501



Daniel S. Newman, Esq, as the court-appointed receiver of Founding Partners  
 Stable-Value Fund, L.P, Founding Partners  
 Daniel S. Newman, Receiver  
 c/o Broad and Cassel  
 2 South Biscayne Blvd.  
 21st Floor  
 Miami, FL 33131

June 20, 2013  
 Invoice #604975  
 Hedy S. Rubinger

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**For Legal Services Rendered In Connection With:**

Client/Matter #28878-1  
 Regulatory

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>DESCRIPTION</u>	
05/01/13	J. Grozine	0.50	Review materials in preparation for call; office conference with Doug Hance Regarding same	
05/01/13	D. Hance	0.40	Weekly conference call to discuss regulatory filings	
05/08/13	J. Grozine	1.20	Review Los Angeles County Mental Health filings; prepare for and participate in working group call	
05/08/13	D. Hance	1.20	Review of Los Angeles County Department of Mental Health draft filing; weekly conference call	
05/30/13	D. Hance	0.30	Review of data room and recent correspondence	
05/31/13	D. Hance	0.30	Correspondence regarding review of additional regulatory items	
			<b>Total Hours</b>	<b>3.90</b>
			<b>Subtotal</b>	<b>938.00</b>
			<b>Less -10.00 % Discount</b>	<b>-93.80</b>
			<b>Total For Services</b>	<b>\$844.20</b>

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A LATE CHARGE OF 1-1/2% PER MONTH WILL BE APPLIED TO BALANCES OUTSTANDING OVER 60 DAYS

FEI# 58-0543673

Atlanta, GA | Miami, FL | Washington, DC

ALL BILLING RELATED QUERIES: Phone: 404.873.8500 | Fax: 404.873.8501



Daniel S. Newman, Esq, as the court-appointed receiver of Founding Partners  
 Stable-Value Fund, L.P, Founding Partners  
 Daniel S. Newman, Receiver  
 c/o Broad and Cassel  
 2 South Biscayne Blvd.  
 21st Floor  
 Miami, FL 33131

July 15, 2013  
 Invoice #606760  
 Hedy S. Rubinger

**For Legal Services Rendered In Connection With:**

Client/Matter #28878-1  
 Regulatory

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>DESCRIPTION</u>	
06/05/13	J. Grozine	1.80	Prepare for and participate in working group call; email correspondence regarding tracking	
06/05/13	D. Hance	0.90	Review of draft regulatory items and correspondence; conference call to discuss regulatory issues	
			<b>Total Hours</b>	<b>2.70</b>
			<b>Subtotal</b>	<b>693.00</b>
			<b>Less -10.00 % Discount</b>	<b>-69.30</b>
			<b>Total For Services</b>	<b>\$623.70</b>
			<b>Fees</b>	
			<b>Disbursements</b>	
			<b>Total</b>	
			<b>CURRENT CHARGES:</b>	
			<b>623.70</b>	<b>0.00</b>
			<b>623.70</b>	
			<b>Total Due This Statement</b>	<b>\$623.70</b>

A LATE CHARGE OF 1-1/2% PER MONTH WILL BE APPLIED TO BALANCES OUTSTANDING OVER 60 DAYS

FEI# 58-0543673

Atlanta, GA | Miami, FL | Washington, DC

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Daniel S. Newman, Esq, as the court-appointed receiver of Founding Partners  
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 Daniel S. Newman, Receiver  
 c/o Broad and Cassel  
 2 South Biscayne Blvd.  
 21st Floor  
 Miami, FL 33131

August 20, 2013  
 Invoice #609272  
 Hedy S. Rubinger

For Legal Services Rendered In Connection With:

Client/Matter #28878-1  
 Regulatory

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
07/05/13	D. Hance	2.60	Review of regulatory filings and correspondence submitted to date
07/07/13	D. Hance	0.80	Review of regulatory filings and correspondence submitted to date

Total Hours 3.40

Subtotal 714.00

Less -10.00 % Discount -71.40

Total For Services \$642.60

	Fees	Disbursements	Total
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<b>CURRENT CHARGES:</b>	642.60	0.00	642.60
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<b>Total Due This Statement</b>	<b>\$642.60</b>
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A LATE CHARGE OF 1-1/2% PER MONTH WILL BE APPLIED TO BALANCES OUTSTANDING OVER 60 DAYS

FEI# 58-0543673

Atlanta, GA | Miami, FL | Washington, DC

ALL BILLING RELATED QUERIES: Phone: 404.873.8500 | Fax: 404.873.8501





Daniel S. Newman, Esq, as the court-appointed receiver of Founding Partners  
 Stable-Value Fund, L.P, Founding Partners  
 Daniel S. Newman, Receiver  
 c/o Broad and Cassel  
 2 South Biscayne Blvd.  
 21st Floor  
 Miami, FL 33131

October 9, 2013  
 Invoice #612710  
 Hedy S. Rubinger

For Legal Services Rendered In Connection With:

Client/Matter #28878-1  
 Regulatory

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
09/18/13	J. Grozine	1.30	Review regulatory status chart; prepare for and participate in call regarding status of regulatory filings
09/18/13	D. Hance	1.10	Review of regulatory filings
09/25/13	D. Hance	1.40	Review of regulatory issues

**Total Hours 3.80**

**Subtotal 889.00**

**Less -10.00 % Discount -88.90**

**Total For Services \$800.10**

	<b>Fees</b>	<b>Disbursements</b>	<b>Total</b>
<b>CURRENT CHARGES:</b>	<b>800.10</b>	<b>0.00</b>	<b>800.10</b>

**Total Due This Statement \$800.10**

A LATE CHARGE OF 1-1/2% PER MONTH WILL BE APPLIED TO BALANCES OUTSTANDING OVER 60 DAYS

FEI# 58-0543673

Atlanta, GA | Washington, DC

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Daniel S. Newman, Esq, as the court-appointed receiver of Founding Partners  
 Stable-Value Fund, L.P, Founding Partners  
 Daniel S. Newman, Receiver  
 c/o Broad and Cassel  
 2 South Biscayne Blvd.  
 21st Floor  
 Miami, FL 33131

November 6, 2013  
 Invoice #614233  
 Hedy S. Rubinger

**For Legal Services Rendered In Connection With:**

Client/Matter #28878-1  
 Regulatory

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
10/02/13	D. Hance	0.20	Review of regulatory filings
10/08/13	J. Grozine	0.30	Review email correspondence regarding regulatory filings
10/16/13	D. Hance	0.40	Review of CHOW regulatory issues
10/23/13	D. Hance	0.50	Review of CHOW regulatory issues
10/30/13	D. Hance	1.70	Conference call regarding regulatory issues; review of regulatory filing status
<b>Total Hours</b>			<b>3.10</b>
<b>Subtotal</b>			<b>672.00</b>
<b>Less -10.00 % Discount</b>			<b>-67.20</b>
<b>Total For Services</b>			<b>\$604.80</b>

	<b>Fees</b>	<b>Disbursements</b>	<b>Total</b>
<b>CURRENT CHARGES:</b>	<b>604.80</b>	<b>0.00</b>	<b>604.80</b>

A LATE CHARGE OF 1-1/2% PER MONTH WILL BE APPLIED TO BALANCES OUTSTANDING OVER 60 DAYS

FEI# 58-0543673

Atlanta, GA | Washington, DC

ALL BILLING RELATED QUERIES: Phone: 404.873.8500 | Fax: 404.873.8501

# The Touchstone Law Firm

P.O. Box 5396  
 Bossier City, LA 71171  
 318-219-8820

## Statement

Date
1/15/2014

To:
Mr. Daniel S. Newman Broad and Cassel One Biscayne Tower 2 South Biscayne Blvd, 21st Flr Miami FL 33131

		Amount Due	Amount Enc.		
		\$1,406.25			
Date	Transaction	Amount	Balance		
12/30/2013	INV #787. Due 12/30/2013. Orig. Amount \$1,406.25. --- Founding Partners Capital --- --- October 23, 2012 – Draft Representation Letter- 0.75 hour @ \$225.00 per hour  October 25, 2012 – Amend Representation Letter – 0.50 hour @ \$225.00 per hour  December 27, 2013 – Phone Conference: D. Powers, D. Newman; Legal Research – 1.50 hours @ \$225.00 per hour  December 30, 2013 – Research and Drafting Opinion Letter – 3.5 hours @ \$225.00 per hour --- --- Attorney Fees \$1,406.25	1,406.25	1,406.25		
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	Amount Due
0.00	1,406.25	0.00	0.00	0.00	\$1,406.25