

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION

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

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

vs.

FOUNDING PARTNERS CAPITAL MANAGEMENT
and WILLIAM L. GUNLICKS,

Defendants,

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

Relief Defendants.

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

Receiver Daniel S. Newman, not individually, but solely in his capacity as the Court-appointed receiver (“Receiver”) for Founding Partners Capital Management Company; Founding Partners Stable-Value Fund, L.P.; Founding Partners Stable-Value Fund II, L.P.; Founding Partners Global Fund, Ltd.; and Founding Partners Hybrid-Value Fund, L.P. (collectively, the “Receivership Entities”), files his Fifteenth Application for Allowance and Payment of Fees and Expenses (“Fifteenth Application”) Incurred by the Receiver, the Receiver’s Accountant, the Receiver’s special counsel, the Receiver’s consultants in the litigation with Ernst & Young, and the Receiver’s local counsel in the FPCMC action against Mayer Brown LLP and Ernst & Young, for reasonable fees and costs, and requests that this Court enter an Order authorizing him to make

payments for certain professional services and expenses incurred during the period of June 1, 2021 through February 28, 2022 (the “Application Period”).¹

The Receiver respectfully requests that this Court authorize the Receiver to pay: (a) Nelson Mullins,² as the Receiver’s primary counsel, for reasonable attorneys’ fees and costs; (b) Berkowitz Pollack & Brant (“Berkowitz Pollack”), the Receiver’s accountants, for reasonable fees and costs; (c) Beus Gilbert McGroder PLLC (“Beus Gilbert”), the Receiver’s special counsel, for reasonable costs; (d) Hemming Morse, LLP (“Hemming Morse”), the Receiver’s consultant in the litigation with Ernst & Young (“E&Y”), for reasonable fees and costs; (e) Superior Bancorp Inc. (“Superior Bancorp”), the Receiver’s consultant in the litigation with E&Y, for reasonable fees and costs; and (f) Grossman Roth Yaffa Cohen, P.A. (“Grossman Roth”), the Receiver’s local counsel in the FPCMC action against Mayer Brown LLP and Ernst & Young, for reasonable costs.

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

The SEC has reviewed this application and has no objection.

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

A. The SEC’s Motion

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

¹ The Receiver filed his Twelfth Status Report on June 24, 2022 [D.E. 588]. The Twelfth Status Report covers the period from June 23, 2020 through April 30, 2022.

² As of October 2021, Nelson Mullins Broad and Cassel in Florida is now known as Nelson Mullins.

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

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

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

- Take immediate possession of and administer the assets of the Receivership Entities;
- Investigate the way 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 the Receivership Entities' financial accounts, as necessary;
- Make payments and disbursements from the funds and assets taken into control as necessary in discharging the Receiver's duties; and
- Have access to and review all mail of the Receivership Entities.

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

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

II. REQUEST FOR FEES AND EXPENSES

The Receiver, his counsel, and his retained professionals have worked diligently to marshal and preserve all the assets of the Receivership Entities, investigate their business operations, investigate any claims the Receivership Entities may have, prosecute the Receiver's claims in litigation, and defend claims asserted against the Receivership Entities.

The Receiver's efforts during the Application Period included but were not limited to:

- Continued efforts and activities related to the Receiver's actions against Mayer Brown LLP and Ernst & Young ("Broward Litigation"), in particular:
 - Completion of obligations under the settlement agreement with Mayer Brown ("Settlement Agreement");
 - Communications with retained counsel and consultants in connection with the Settlement Agreement;
 - Analysis and work related to provisions of the Settlement Agreement;

- Communications with claimants related to the Settlement Agreement, distributions, and other issues;
 - Preparation and filing of various Notices to Court related to the Settlement Agreement;
 - Preparation of briefs and other filings related to payments owed under and because of the Settlement Agreement;
 - Preparing for and attending hearings related to Ernst & Young;
 - Communications with counsel and experts regarding pending litigation against Ernst & Young;
 - Strategy regarding potential arbitration panels and rankings for Ernst & Young cases;
 - Preparation and review of pleadings in Ernst & Young cases; and
 - Attending to discovery in Ernst & Young cases, including preparing for and attending depositions, attending to discovery requests and responses, and assisting with retention of experts.
- Work and communications related to the interim distribution of funds to Approved Claimants.
 - Performance of administrative tasks related to the interim distribution, including establishing a new bank account and follow up on payments.
 - Ongoing investigation of the Receivership Entities and their assets, including research on unfreezing assets certain assets.
 - Attending to the investments of Founding Partners Hybrid Value Fund, such as Realty Capital Partners, National Advisors Holdings, H.I.G. Realty Fund L.P., and Advanced

Diamond Technologies, including communications with consultant, attendance at shareholder meetings, and reviewing periodic notices regarding status.

- Attending to various requests from Approved Claimants for transfers of interests, including communications regarding transfers of interest, preparation of Sworn Letter Agreements, review of submitted documentation related to transfers, preparation of motions regarding requested transfers, and reviewing orders on same.
- Standard review and maintenance of the Receivership Estate, including website updates, posting of key motions and orders, reconciliation of bank accounts, maintaining hosted data, posting quarterly Standardized Fund Accounting Reports, communications with SEC counsel, assistance with preparation of and review of tax returns (including 1099s, K-1s, W-9s, corporate filings and annual reports), appointment of new registered agent, updates to maintain accurate contact information in Receiver's books and records, and payment of corporate fees.

The Receiver respectfully requests an award of legal and professional fees and the reimbursement of certain expenses incurred on behalf of the Receiver for services rendered during the Application. These amounts total \$900,252.77 in the aggregate ("Total Award"). The Total Award is comprised of: (a) \$146,782.96 in legal fees and costs for Nelson Mullins, the Receiver's counsel; (b) \$73,425.50 in professional fees and costs for Berkowitz Pollack & Brant, the Receiver's accountants; (c) \$120,868.60.00 in costs for Beus Gilbert; (d) \$410,400.40 in professional fees and costs for Hemming Morse; (e) \$148,380.00 in professional fees and costs for Superior Bancorp; and (f) \$395.31 in costs for Grossman Roth. The Receiver and in most cases his professionals worked at deeply discounted rates in performing their functions. The Receiver

further reduced the costs to the Receivership estate by writing off various fees incurred for the work performed.³

This is the Receiver's Fifteenth Application to the Court for compensation and reimbursements of expenses for services rendered on behalf of the Receiver.⁴ No understanding exists between the Receiver and any other person for the sharing of compensation sought by the Receiver, except among the partners and associates of the employees of the firms retained by the Receiver.

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

- Exhibit 1: Summary of professional time, and individualized and detailed invoices for all services rendered, expenses, and disbursements for Nelson Mullins;
- Exhibit 2: Summary of professional time, and individualized and detailed invoices for all services rendered and expenses for Berkowitz Pollack & Brant;
- Exhibit 3: Summary of individualized expenses for Beus Gilbert;
- Exhibit 4: Summary of professional time, and individualized and detailed invoices for all services rendered and expenses for Hemming Morse;
- Exhibit 5: Summary of professional time, and individualized and detailed invoices for all services rendered and expenses for Superior Bancorp; and
- Exhibit 6: Summary of individualized expenses for Grossman Roth.

³ Many, but not all, write-offs are evident from the detailed billing records submitted with this Fifteenth Application.

⁴ This does not include the two fee applications filed previously relating to only to the *Sun Litigation*.

Exhibits 1 - 6 contain an aggregate summary of all applicable hours, fees, and costs of all professionals and paraprofessionals for Nelson Mullins, Berkowitz Pollack & Brant, Beus Gilbert, Hemming Morse, Superior Bancorp and Grossman Roth. The total amount represents the amount of time expended by each attorney, paralegal, and professional multiplied by the applicable Court-approved hourly rate. These exhibits also contain individualized and detailed descriptions of the daily services rendered and the hours expended by the various attorneys, paralegals, and professionals for Nelson Mullins, Berkowitz Pollack & Brant, Hemming Morse, and Superior Bancorp during the Application Period.

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 retained 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 retained professionals and experts have incurred reasonable fees and costs consistent with the Court's Orders, and payment is appropriate and warranted in consideration of the 11th Circuit multi-factor test propounded in *In re Norman*, as follows.

A. The First Factor⁵

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

- Resolution of obligations under the Settlement Agreement with Mayer Brown (more fully described in the Receiver's various filings);
- Completion of an interim distribution of funds to Approved Claimants arising from the Settlement Agreement with Mayer Brown;

⁵ The Receiver is discussing solely those events that occurred during the Application Period. Additional details regarding the Receiver's work are fully set forth in the Receiver's various status reports and filings during this period.

- Addressing and responding to investor inquiries including numerous calls with investors regarding pending and completed litigation;
- Correspondence and communications related to Receivership tax returns and requests for information;
- Correspondence, communications, and filings related to investor requests for information and assignment of interests;
- Coordinating the release of financial information to investors, from various entities, including K-1s;
- Attending to litigation with Ernst & Young, described above;
- Engaging in other communications and activities related to the general administration of the Receivership Estate; and
- Addressing issues and obtaining information concerning Hybrid Value holdings.

B. The Second and Third Factors

The Receiver respectfully submits that the Broward Litigation is a complex and time-consuming litigation. Most of the Receiver's work during the Application Period was related to the Broward Litigation, including resolving the portion of the litigation involving Mayer Brown, and assisting with the remaining litigation against Ernst & Young.

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

C. The Seventh and Eighth Factors

The results obtained have been significant, especially given the complex, challenging nature of this Receivership and the numerous demands on the Receiver and his professionals. The Receiver and his professionals engaged in significant, time-consuming work that was the subject of this Application. The Receiver's work that is the subject of this application has been necessary to

maintain and preserve the Receivership estate and Receivership's assets, and to resolve significant claims in the Broward Litigation.

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 because of the work on this Receivership. (Factor 4).

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

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

CONCLUSION

For these reasons, the Receiver, Daniel S. Newman, respectfully requests that this Court enter an Order authorizing the payment of \$900,252.77 to the extent fees are available in the Receivership Estate, consisting of (a) \$146,782.96 in legal fees and costs for Nelson Mullins, the Receiver's counsel; (b) \$73,425.50 in professional fees and costs to Berkowitz Pollack & Brant, the Receiver's retained professionals; (c) \$120,868.60 in costs to Beus Gilbert; (d) \$410,400.40 in professional fees and costs for Hemming Morse; (e) \$148,380.00 in professional fees and costs to Superior Bancorp; and (f) \$395.31 in costs to Grossman Roth.

CERTIFICATE OF SERVICE

I hereby certify that on July 6, 2022, I electronically filed the foregoing document with the Clerk of the Court using CM/ECF. I also certify that the foregoing is being served this day on all counsel of record identified on the attached Service List in the manner specified, either via transmission of Notices of Electronic Filing generated by CM/ECF or in some other authorized manner for those counsel who are not authorized to receive electronically Notices of Electronic Filing.

Dated: July 6, 2022.

Respectfully submitted,

NELSON MULLINS RILEY & SCARBOROUGH

Attorneys for Receiver
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By: /s/ Christopher Cavallo

Jonathan Etra, Esq.
Florida Bar No. 0686905
Christopher Cavallo, Esq.
Florida Bar No. 0092305

SERVICE LIST

<p>Robert K. Levenson, Esq. Miami Regional Trial Counsel Securities and Exchange Commission 801 Brickell Avenue, Suite 1800 Miami, FL 33131 305-982-6341 (direct dial) 305-536-4154 (facsimile) levensonr@sec.gov <i>Counsel for U.S. Securities and Exchange Commission</i></p> <p><u>Service via CM/ECF</u></p>	<p>Gabrielle D'Alemberte, Esq. The D'Alemberte Trial Firm, P.A. 1749 N.E. Miami Ct. Suite 301 Miami, FL 33132 gabrielle@dalemberte.com <i>Counsel for William & Pamela Gunlicks</i></p> <p><u>Service via CM/ECF</u></p>
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PREBILL NO.: 3682604
 BILL PROF OFFICE: Miami, FL
 CLIENT NAME: Newman, Daniel S., Receiver
 MATTER NAME: SEC v. Founding Partners Capital Management Co., et al.

FEEES: \$93,241.50
 COSTS: \$3,109.58

PREBILL / ROUTING SLIP

STATEMENT NO. _____ FILE NO. 143125 / 00001 FINAL _____
 DATE 04/14/2022 FEES & COSTS BILLED \$ _____ INTERIM X

	ROUTE TO:	INITIALS	DATE REVIEWED		
BILLING PROF	<u>D.S. NEWMAN / PARTNER</u>	_____	_____	Paragraph Bill	_____
RESPONSIBLE 1	<u>D.S. NEWMAN / PARTNER</u>	_____	_____	Summary Cost	_____
	(Resp 1 has to review if Bill Prof is an Associate)				
EDITED BY ACCOUNTING	_____	_____	_____	DO NOT UPDATE with new time & cost	_____
MAILED BY ACCOUNTING	_____	_____	_____		
E-MAILED BY ACCOUNTING	_____	_____	_____		
MAILED BY ATTY / AA	_____	_____	_____	ACCOUNTING HAS ADDED ADDITIONAL TIME AND/OR EXPENSES ON INVOICE	_____

NO BILLS:

"NO BILL" this month _____
Money on Hand
 General (Retainer) \$0.00
 Unapplied Cash 0.00
 Trust Balance \$200.00
 Sign off if you want Retainer or Unapplied Cash applied to this invoice _____

Apply General Money on Hand _____
 Apply Unapplied Cash Money on Hand _____

Move trust funds and apply _____
 Attorney Signature*

REQUIRED WRITEOFF APPROVAL:

- Billing Prof _____
 - Responsible 1 OR _____
 Team Leader _____
 (Resp 1 or Team Leader has to review
 if Bill Prof is an Associate)
 - Closed File (Initial if matter should be closed) _____

Contingency? No

*Signature indicates authorization of trust/escrow disbursement

Client #	143125	Newman, Daniel S., Receiver	Billing Professional	D.S. Newman	Date Printed	04/14/2022
File #	143125 / 00001	SEC v. Founding Partners Capital Management Co., et al.	Prebill No.	3682604	Page	2
			Fees Bill-Thru Date	02/28/2022		
			Cost Bill-Thru Date	02/28/2022		
			Date Acquired	05/21/2009		

RE: 00001 / SEC v. Founding Partners Capital Management Co., et al.

Matter Comments: Always make prebill changes and put back to WIP until DSN says ready to bill. As per the Receiver's Motion to Employ Legal Counsel Notice, DSN rate as well as partners and of-counsel will be billed at \$315, Firm Associates will be billed at \$250 and Paralegals at \$150

UNBILLED TIME - Through 02/28/2022

<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
D.S. Newman 06/01/2021	0.10	315.00	31.50	Y	FOUR - Telephone conference with investor re: distribution check.	315.00	0.10		32660327
D.S. Newman 06/01/2021	0.20	315.00	63.00	Y	FOUR - Review additional correspondence to investors and responses thereto.	315.00	0.20		32660538
D.S. Newman 06/01/2021	0.10	315.00	31.50	Y	FOUR - Review correspondence from investor re: tracking number for distribution check. (.1)	315.00	0.10		32660582
D.S. Newman 06/01/2021	0.10	315.00	31.50	Y	FOUR - Review correspondence from additional investor re: FedEx tracking number.	315.00	0.10		32660605
D.S. Newman 06/01/2021	0.20	315.00	63.00	Y	FOUR - Review correspondence from FP Global and draft correspondence re: same.	315.00	0.20		32705815
T. Anzalone 06/01/2021	3.70	150.00	555.00	Y	FOUR: Continued attention to distribution checks (.6); Arrange for transmittal of CVP and other letters/checks that were on hold for delivery this week (.9); Various written and telephonic communications with investors re: same (1.6); Telephonic and written communications with Receiver and his counsel (.3); Written and telephonic communications with A. Shailer at FPGF (.3).	150.00	3.70		32664105
T. Anzalone 06/02/2021	5.80	150.00	870.00	Y	FOUR: Continue review of and replying to numerous investor communications (3.8); Attention to investors requiring redirection of	150.00	5.80		32664444

Client #	143125	Newman, Daniel S., Receiver	Billing Professional	D.S. Newman	Date Printed	04/14/2022
File #	143125 /	SEC v. Founding Partners Capital Management Co., et	Prebill No.	3682604	Page	3
	00001	al.				
			Fees Bill-Thru Date	02/28/2022		
			Cost Bill-Thru Date	02/28/2022		
			Date Acquired	05/21/2009		

UNBILLED TIME - Through 02/28/2022

<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
					transmittal letters/checks (.9); Written and telephonic communications with Receiver and his counsel regarding same (.8); Prepare list of potential transfers due to investor deaths (.3).				
D.S. Newman 06/03/2021	0.30	315.00	94.50	Y	FOUR - Review multiple correspondence from investor, and responses regarding distribution status. (.3)	315.00	0.30		32688913
D.S. Newman 06/03/2021	0.20	315.00	63.00	Y	FOUR: Review additional correspondence regarding request regarding tax related issues, and draft response to same. (.2)	315.00	0.20		32688920
T. Anzalone 06/03/2021	3.40	150.00	510.00	Y	FOUR: Written and telephonic communications with S. Thorpe at BPBCPA (.6); Written communications with Receiver regarding investor 33 (.2); Review prior communications related to this investor (.5); Review communication from #24 regarding tax advice (.3); Attention to written and telephonic communications from FPGF offshore liquidator; (.4) Continue review and responding to queries from investors regarding distribution checks, etc. (1.4).	150.00	3.40		32664862
D.S. Newman 06/04/2021	1.80	315.00	567.00	Y	FOUR: Review correspondence from Leo Beus regarding approved Claimant inquiry, and draft correspondence to Leo Beus regarding same. (.3) Review correspondence from approved investor representative regarding distribution, and draft multiple correspondence regarding same. (.3) Review correspondence from liquidator, and draft correspondence in response thereto. (.1) Teleconference with Chris Cavallo regarding FP global funding distribution related issues. (.4) Review follow-up correspondence from Ian Stokoe. (.1) Teleconference with Ian Stokoe, Mike Morrison, Andrew Shailer, and Chris Cavallo regarding Motion to recognize transfer of claim, and prepare for teleconference by reviewing applicable emails and materials. (.4) Review follow-up correspondence from Ian Stokoe regarding same. (.1) Draft correspondence to Trish Anzalone regarding approved Claimant communication. (.1)	315.00	1.80		32689010

T. Anzalone

Client #	143125	Newman, Daniel S., Receiver	Billing Professional	D.S. Newman	Date Printed	04/14/2022
File #	143125 / 00001	SEC v. Founding Partners Capital Management Co., et al.	Prebill No.	3682604	Page	4
			Fees Bill-Thru Date	02/28/2022		
			Cost Bill-Thru Date	02/28/2022		
			Date Acquired	05/21/2009		

UNBILLED TIME - Through 02/28/2022

<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
06/04/2021	2.10	150.00	315.00	Y	FOUR: Draft update to Receiver's website, communication re: same (.3); Conference call with Receiver and counsel (.2); Prepare response to investor 24 (.2); Further discussion as to #33 (.2); Post update to website; Continue review and responding to investor communications (1.2).	150.00	2.10		32668743
D.S. Newman 06/05/2021	0.30	315.00	94.50	Y	FOUR: Review correspondence from Simon Dickson, and correspondence from Chris Cavallo, regarding Motion regarding wire transfer. (.2) Brief teleconference with Chris Cavallo (.1)	315.00	0.30		32689102
D.S. Newman 06/06/2021	0.50	315.00	157.50	Y	FOUR: Review Motion regarding wire transfer of funds to FP Offshore, and revisions to same, as well as draft correspondence relating to same. (.5)	315.00	0.50		32689111
D.S. Newman 06/07/2021	0.20	315.00	63.00	Y	FOUR: Review correspondence from approved Claimant regarding receipt of check. (.1) Review correspondence from Bob Levenson regarding Motion regarding wire transfer. (.1)	315.00	0.20		32689162
T. Anzalone 06/07/2021	1.50	150.00	225.00	Y	FOUR: Review of numerous communications and telephone messages from investors (1.2); Prepare responses and communicate with Receiver and his counsel re: same (.3).	150.00	1.50		32682591
D.S. Newman 06/08/2021	0.30	315.00	94.50	Y	FOUR- Conference with counsel relating to call with counsel for approved investor regarding certain distribution related inquiry. (.3)	315.00	0.30		32706221
D.S. Newman 06/08/2021	0.30	315.00	94.50	Y	FOUR: Review correspondence and filing related to Motion seeking approval for wire transfer. (.2) Review correspondence, and approval of same relating to distribution to approved investor. (.1)	315.00	0.30		32696158
T. Anzalone 06/08/2021	3.80	150.00	570.00	Y	FOUR: Review communication from National Advisors Trust (.2); Attention to Motion on Special Counsel Fees, and post same to	150.00	3.80		32681514

Client #	143125	Newman, Daniel S., Receiver	Billing Professional	D.S. Newman	Date Printed	04/14/2022
File #	143125 /	SEC v. Founding Partners Capital Management Co., et	Prebill No.	3682604	Page	5
	00001	al.				
			Fees Bill-Thru Date	02/28/2022		
			Cost Bill-Thru Date	02/28/2022		
			Date Acquired	05/21/2009		

UNBILLED TIME - Through 02/28/2022

<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
					website (.3); Telephone conferences with investors #36 and 84 (.3); Written communication to Receiver regarding transfer withdrawal (.2); Continue tracking of and responding to investor inquiries (.9); Written communications regarding new forwarding addresses (.4); Prepare updated letter to investor 35 (.4); Obtain updated FedEx reports (.4); Telephone conference with F. Avalue, Wells Fargo confirming checks (.3); Arrange for re-transmittal of check per investor request (.4).				
D.S. Newman 06/09/2021	0.50	315.00	157.50	Y	FOUR: Review various correspondence and responses to investor regarding distributions, and conferences regarding same. (.3) Review and execute correspondence to investors regarding distribution checks and new address related issues. (.2)	315.00	0.50		32698258
T. Anzalone 06/09/2021	4.20	150.00	630.00	Y	FOUR: Attention to motion requesting wire transfer for FP Offshore and post same to website (.3); Communications with Receiver, attention to notice of non-objection by SEC (.3); Telephonic and written communications regarding investor K-1, name of claim, transfer for investor 36/84 (.5); Telephonic and written communications with HA investor 199 (.4); Written request from Receiver regarding next report for filing (.4); Written communications with F. Palazollo (.2); Written and telephone communications with HW #198 (.3); Review returned check, update transmittal letter and arrange for check to be sent to new address for #198 (.6); Telephone conference with FedEx and prepare update re: request for return of check (.2); Review 3 additional requests to re-route distribution checks (.7); Track Fed-Ex delivery spreadsheet (.4).	150.00	4.20		32683844
D.S. Newman 06/10/2021	0.40	315.00	126.00	Y	FOUR: Review SFAR and certain back-up. (.3) Review correspondence from approved Claimant, and draft correspondence regarding same. (.1)	315.00	0.40		32698801
D.S. Newman 06/10/2021	0.20	315.00	63.00	Y	FOUR- Teleconference with Leo Beus regarding strategy for arbitration, and Arbitrator selection process. (.2)	315.00	0.20		32706323

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T. Anzalone 06/10/2021	2.40	150.00	360.00	Y	FOUR: Continued review of and attention to status of distribution checks, review and respond to investor communications (.9); Review status of quarterly financial reports (.3); Written communication to Receiver requesting review of report (.1); Attention to re-deliveries of distribution checks for #46 and 61 (.4); Written communications with representative CA regarding check (.2); Update lists of check receipts (.5).	150.00	2.40		32692556
D.S. Newman 06/11/2021	0.10	315.00	31.50	Y	FOUR: Review correspondence from Scot Stirling regarding investor question. (.1)	315.00	0.10		32714901
T. Anzalone 06/11/2021	2.70	150.00	405.00	Y	FOUR: Review reports from S. Boatwright, and communications with counsel re: same (.8); Review notice of objection re: special counsel fees, and post same to website (.3); Obtain executed SFAR from Receiver (.2); Prepare letter to SEC counsel Bob Levenson and transmit SFAR (.6); Post SFAR to Receiver's website (.2); Written communications with B. Cruz at BPBCPA (.4); Written communication with K. Gordon at Capital Road (.2).	150.00	2.70		32697892
D.S. Newman 06/14/2021	0.10	315.00	31.50	Y	FOUR - Review correspondence re: approve claimant distribution.	315.00	0.10		32718361
D.S. Newman 06/14/2021	0.30	315.00	94.50	Y	FOUR - Review correspondence from approved claimant and draft edits to proposed correspondence to approved claimant. (.3)	315.00	0.30		32726659
D.S. Newman 06/14/2021	0.30	315.00	94.50	Y	FOUR - Conference with counsel re: communication with representative for approved claimant. (.2) Review additional correspondence to approve claimant re: distribution check. (.1)	315.00	0.30		32726664
T. Anzalone 06/14/2021	6.80	150.00	1,020.00	Y	FOUR: Review response from K. Gordon and communication with Receiver (.2); Update letter to investor 96, and arrange for re-delivery of distribution check (vacation hold) (.7); Review initial	150.00	6.80		32705416

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					Motions regarding employment of Receiver's counsel, and accounting forensics (.3); Written communications to S. Boatwright regarding rates per court order (.3); Partial review of time descriptions and commence preparation of next Receiver's Reports (4.9); Telephone conference with investor re: K-1s (.2); Telephone conference regarding distribution check (.2).				
T. Anzalone 06/15/2021	7.90	150.00	1,185.00	Y	FOUR: Review confirmation of and status of check transmittals (1.1); Written communication with investor re: update of same (.2); Review May monthly statements from Citibank, Wells Fargo and BB&T (.3); Conference call with counsel (.3); Review time descriptions for next application period (2.1) Commence draft of Receiver's Report (1.2); Prepare memo to Receiver's counsel regarding suggested modifications (.9); Review status of transfer request and draft Sworn Letter Agreement for investor 37 (.7); Written communications re: same; Written and telephonic communications related to investor 36 (.3); Prepare cover letter to NP and arrange for transmittal via FedEx (.6); Prepare update to NP #36 regarding same (.2).	150.00	7.90		32712460
D.S. Newman 06/16/2021	0.20	315.00	63.00	Y	FOUR: Conference with counsel regarding approved Claimant communication. (.2)	315.00	0.20		32726699
T. Anzalone 06/16/2021	3.40	150.00	510.00	Y	FOUR: Compilation of and electronic preservation of numerous investor communications during settlement process, including notifications related to conference calls, interest/percentage requests through final judgment and bar order (3.2); Written communications with B. Cruz at BPBCPA (.2).	150.00	3.40		32717639
D.S. Newman 06/17/2021	1.70	315.00	535.50	Y	FOUR – Review materials from National Advisors trust in connection with annual meeting. (1.1); Conference call with Jim Combs and John O'Byrne re: annual meeting in attendance along with Chris Cavallo and Jon Etra. (5); Brief follow up conversation with counsel. (.1)	315.00	1.70		32742777

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D.S. Newman 06/17/2021	0.20	315.00	63.00	Y	FOUR- Telephone conference with Kevin Gordon, receiver's consultant re: status and related issues. (.2)	315.00	0.20		32742944
D.S. Newman 06/17/2021	0.10	315.00	31.50	Y	FOUR - Review correspondence from and to investor re: claim information.	315.00	0.10		32744140
J. Etra 06/17/2021	0.50	315.00	157.50	Y	ONE - Conference call with entity in which receivership fund invested; prep and follow up.	315.00	0.50		32791890
T. Anzalone 06/17/2021	7.70	150.00	1,155.00	Y	FOUR: Review chronology of events of and terms of Mayer Brown settlement, E&Y arbitration, investor conference calls and interim distribution (2.8); Continue preparation of Receiver's Report (events occurring from June 23, 2020 - May 31, 2021) (2.6); Attention to time entries related to MB matter and prepare update to Receiver's counsel regarding same (1.9); Review communication from B. Levy at IST (.2); Written communications with investor 36/84 (.2).	150.00	7.70		32725855
T. Anzalone 06/18/2021	3.60	150.00	540.00	Y	FOUR: Review prior transfer motions, incorporate updated language into Receiver's Report (.8); Track/update FedEx deliveries (.5); Receipt and review of signed Sworn Letter Agreement on behalf of investor 69 (.3); Draft Sworn Letter Agreements for investors 93 and 94 (.7); Written communication with counsel re: same (.1); Draft Sworn Letter Agreement for investor 84 (.5); Written communication to counsel re: same (.2); Written communication from representatives for #28 regarding inability to cash check due to investor's death (.3); Prepare response and request death certificate and will (.2);	150.00	3.60		32723214
T. Anzalone 06/21/2021	6.60	150.00	990.00	Y	FOUR: Commence draft of Receiver's Second (2021) Motion for Court Approval of Transfers of Interest (2.8); Telephone conference with B. Cruz (.3); Prepare Sworn Letter Agreement for investor #28 (.6); Review communications regarding monies held	150.00	6.60		32735251

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					at SG (.3); Draft communication to SG requesting return of unused deposit (.3); Review Citibank accounts (.3); Attention to communications related to SFAR, investor communications prior to settlement approval, and 2020 claims process (1.2); Written communication to C. Paz requesting wire instructions into FPCM account (.2); Written communications with F. Avalle at Wells Fargo (.3); Written and teleconference with F. Avalle regarding spreadsheet, checks cashed (.3).				
D.S. Newman 06/22/2021	0.10	315.00	31.50	Y	FOUR - Conference with counsel re: order on authorization to wire funds to off shore fund.	315.00	0.10		32749820
D.S. Newman 06/22/2021	0.30	315.00	94.50	Y	FOUR - Review correspondence from investor re: distribution checks and accounts proposed for payees. (.1); Review correspondence from counsel and draft correspondence to counsel re: investor correspondence and follow up issues. (.2)	315.00	0.30		32749829
T. Anzalone 06/22/2021	7.30	150.00	1,095.00	Y	FOUR: Obtain FedEx spreadsheets and review status of distribution checks' delivery (1.9); Written communications with B. Cruz (.2); Review reports provided, motions regarding accountant allowed fees (.9); Teleconference with B. Cruz re: same (.2); Written communications with Receiver's counsel (.6); Complete initial draft of Second Motion to Transfer Interests, and communication with counsel re: same (1.9); Written communications regarding investors 36/84 regarding claim name, check, deceased wife (1.6).	150.00	7.30		32742335
D.S. Newman 06/23/2021	0.20	315.00	63.00	Y	FOUR - Review correspondence from Wells Fargo re: check being voided and related correspondence following up re: same.	315.00	0.20		32760301
T. Anzalone 06/23/2021	0.90	150.00	135.00	Y	FOUR: Written and telephonic communications related to re-issuance of DNP check and initial letter regarding transmittal of same (.9).	150.00	0.90		32751571

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J. Etra 06/24/2021	0.20	315.00	63.00	Y	FOUR: Correspondence with Receiver re professional retained by receivership.	315.00	0.20		32785044
T. Anzalone 06/24/2021	0.70	150.00	105.00	Y	FOUR: Teleconference with Receiver's counsel (.2); Review orders issued by court and assist with wiring of funds to special counsel, and distribution to Offshore Liquidator (.5).	150.00	0.70		32777903
D.S. Newman 06/25/2021	1.30	315.00	409.50	Y	FOUR - Prepare for and attend annual meeting of shareholders national advisors.	315.00	1.30		32794692
D.S. Newman 06/25/2021	0.50	315.00	157.50	Y	FOUR - Draft emails to Wells Fargo re: wire transfer to approved claimant and telephone conferences with Wells Fargo representatives re: same as well as emails with counsel re: same.	315.00	0.50		32771103
D.S. Newman 06/25/2021	0.20	315.00	63.00	Y	FOUR - Review correspondence from Francisco Avalle and draft correspondence re: same. (.1); Review correspondence from Chris Cavallo and Ian Stokoe re: wire information and related correspondence. (.1)	315.00	0.20		32768820
D.S. Newman 06/25/2021	0.30	315.00	94.50	Y	FOUR - Review court order authorizing wire transfer and related correspondence re: same.	315.00	0.30		32768637
T. Anzalone 06/29/2021	5.10	150.00	765.00	Y	FOUR: Communication from J. Kobos; Written communications with JP on behalf of investors J&AC requesting edits to SLA (.4); Communications with counsel re: same (.3); Written communications with representatives for investor 28 (.4); Teleconference with KT from Gresham Partners re: transfer request (.2); Assist counsel with information related to Receiver's Report (.7); Attention to supporting documents for Receiver's Motion to Transfer (.6); Review supporting documents for 84 transfer request (.5); Telephone conference with investor 84 requesting documentation re: deceased wife's claim (.3);	150.00	5.10		32777900

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					Correspondence from KT and review of supporting documentation re: transfer #28 (.4); Attention to Orders on FP Offshore, and Special Counsel Costs (.3); Prepare request to F. Avalle at Wells Fargo requesting wire transfers (.6); Communication from #84 and review supporting documentation (.4).				
D.S. Newman 06/30/2021	0.40	315.00	126.00	Y	FOUR: Review correspondence from Kevin Gordon and draft correspondence to Kevin Gordon (.1); Review correspondence re responses to approved claimant emails and related emails (.3)	315.00	0.40		32808849
T. Anzalone 06/30/2021	3.80	150.00	570.00	Y	FOUR: Written and telephone communications with counsel regarding transfer requests (.4); Post orders on special counsel costs and wire to FP Offshore to website (.2); Written communications and telephone conferences with investors regarding supporting documents related to transfers of interest (.7); Review request from Receiver, and compile investor queries re: distribution checks, tax issues, future distributions, et al. (1.8); Review status of distribution checks delivered (.7).	150.00	3.80		32788650
D.S. Newman 07/01/2021	0.50	315.00	157.50	Y	FOUR - Review multiple correspondence from claimants and proposed responses and related documentation.	315.00	0.50		32827773
T. Anzalone 07/01/2021	5.80	150.00	870.00	Y	FOUR: Request updated reports from Federal Express on the distribution check deliveries (.5); Communications with Receiver regarding investor inquiries and transfer of same to Receiver and counsel (.6); Attention to investor communications and prepare update to Receiver re: same (.3); Review communication from investor 150 advising back from vacation, check delivery request (.3); Update letter to #150 and transmittal of distribution check (.4); Review March - May invoices, telephone conference with representative, and prepare check to IST for payment (.6); Review request from Receiver regarding Beus Gilbert expert (.3); Review financial information from 9/20 to current (.8); Written request to C. Paz and M. Lima at Citibank re: cancelled checks (.3); Review communications and chronology of events related to Hemming	150.00	5.80		32810478

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					Morse (.7); Meet with Receiver' counsel and discuss additional info required for Receiver's Report (.3); Prepare payment to Hemming Morse for various invoices, communication to Receiver re: same (.7).				
D.S. Newman 07/02/2021	0.10	315.00	31.50	Y	FOUR - Telephone conference with Wells Fargo re: wire transfer to FP off shore.	315.00	0.10		32827771
D.S. Newman 07/02/2021	0.20	315.00	63.00	Y	FOUR - Review letter requesting wire transfer in connection with court order authorizing payment of special counsel expenses and conference re: same.	315.00	0.20		32827960
D.S. Newman 07/02/2021	0.10	315.00	31.50	Y	FOUR - Review correspondence from Wells Fargo re: wire transferred funds re: FP off shore.	315.00	0.10		32830414
D.S. Newman 07/02/2021	0.30	315.00	94.50	Y	FOUR - Review correspondence from Chris Cavallo and draft correspondence to Chris Cavallo re: communication with representatives of FP off shore.	315.00	0.30		32830481
T. Anzalone 07/02/2021	6.10	150.00	915.00	Y	FOUR: Telephone conferences with investor HA (.3); Telephone conferences with FedEx re: return package (.3); Commence review of undelivered checks depicted on reports from FedEx (1.1); Update letter to F. Avalle re: special counsel costs wire transfers (.2); Review status, updates, notices related to Advanced Diamond Technologies, National Advisors Holdings, Petters/Lancelot, Realty Capital Partners, and H.I.G. Realty (2.3); Prepare language to be included in our Receiver's Report, and communications with counsel re: same (1.6); Telephone conference with F. Avalle and Receiver's counsel re: wire transfer to FP Offshore (.3).	150.00	6.10		32815629
D.S. Newman 07/06/2021	0.40	315.00	126.00	Y	FOUR - Telephone conferences with Wells Fargo re: wire transfers. (.3); Review correspondence requesting wire transfers re: special counsel expenses. (.1)	315.00	0.40		32831773

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D.S. Newman 07/06/2021	0.20	315.00	63.00	Y	FOUR - Review invoices and payment of expenses re: data storage.	315.00	0.20		32831791
M.D. Lessne 07/06/2021	1.10	315.00	346.50	Y	FOUR: Prepared updated summary of Promise bankruptcy.	315.00	1.10		32928910
T. Anzalone 07/06/2021	7.30	150.00	1,095.00	Y	FOUR: Written communication to #150 regarding transmittal of distribution check, tracking number (.2); Written communications with M. Lima at Citibank regarding monthly statements (.3); Communication related to retaining The Rybar Group re: E&Y arbitration, and discuss with Receiver (.3); Update draft communication requesting return of deposit, and communication to Receiver re: same (.4); Review correspondence from Wells Fargo, addendum to transfer agreement (.2); Review May monthly statements for all receivership accounts (.4); Review Settlement Agreement, and prepare reminders to counsel re: 2nd - 5th Mayer Brown settlement payment deadlines (.8); Telephone conference with counsel, prepare for and meeting to review 8 investor transfer requests and status of same (.7); Preliminary review of possible transfer of #33 (.2); Review Proof of Claim, Receiver's Recommendations (.5); Prepare letter to Creditor/Non-Investor NES, and prepare payment for work performed per Receiver (.7); Meet with Receiver regarding execution of several checks, approval of letters (.4); Review Hemming Morse agreement and provide information to Receiver and counsel for inclusion in our Motion (.7); Transmittal of IST payment (.2); Telephone conferences with B. Dewey, E. Sulejmani, and S. Polin regarding wiring of special counsel costs (.5); Finalize letter to F. Avalle and arrange for wire transfers of special counsel costs (.8).	150.00	7.30		32820246
T. Anzalone 07/07/2021	4.40	150.00	660.00	Y	FOUR: Communications with #84 re: SLA (.2); Telephone conference with M. Lima at Citibank (.2); Obtain execution of 3 FPCM distribution checks and arrange for deposit of same at Citibank (.7); Telephone conferences with F. Avalle re: wire transfers (.3); Prepare communication to counsel re: transfer docs	150.00	4.40		32825679

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					related to #28 (.2); Communications to special counsel re: wire transfers (.2); Review communication and updated report from Wells Fargo (.5); Commence preparation of spreadsheet depicting investor/payee names to the distribution checks (2.1).				
T. Anzalone 07/08/2021	3.90	150.00	585.00	Y	FOUR: Update Receiver's financial records (.6); Telephone conference with E. Estrada and S. Lizardi at Citibank (.3); Prepare transmittal to S. Lizardi of Order Appointing Receiver for FPCM check deposits (.5); Ongoing charting out of cashed checks from 1st distribution (2.5).	150.00	3.90		32829578
T. Anzalone 07/09/2021	1.90	150.00	285.00	Y	FOUR: Written communications with representatives for #28 (.4); Review status of investors who advised that spouse deceased, check cashed (.5); Prepare update to counsel re: same (.2); Complete tracking of distribution checks for approved investors (.6); Prepare memo re: uncashed checks (.2).	150.00	1.90		32836129
D.S. Newman 07/12/2021	0.10	315.00	31.50	Y	FOUR - Review correspondence to Wells Fargo re: claim distributions.	315.00	0.10		32861313
T. Anzalone 07/12/2021	1.80	150.00	270.00	Y	FOUR: Written communication with investor representative related to motion (.3) ; Telephone conferences investor HA regarding lost check he sent to his bank (.3); Written communications with investor AA and Receiver's counsel (.4); Communications with Receiver re: 2nd quarter SFAR (2); Written communications and request to F. Avalle re: stop payment on 2 checks (.6).	150.00	1.80		32844023
T. Anzalone 07/13/2021	3.10	150.00	465.00	Y	FOUR: Meet with Receiver to review status of stop payment requests (.3); Written correspondence from Hemming Morse and prepare update to counsel re: same (.3); Review investor questions, meet with Receiver to discuss same (.6); Commence preparation of investor responses per request of Receiver (.9) Discuss SG return of monies, draft communication (.4); Communications related to #37 transfer (.2); Telephone conference	150.00	3.10		32852223

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					and written communications with P. Scherer at BPBCPA and obtain information related to 2021 K-1, ETA for completion (.4).				
T. Anzalone 07/14/2021	1.60	150.00	240.00	Y	FOUR: Written communications with A. Cioara regarding next year's K-1 distribution (.3); Prepare update to Receiver re: same (.3); Written communications with R. Arguello at Wells Fargo re: stop payment (.3); Preliminary review of bank statement from Wells Fargo (.3); Review additional investor communications and prepare draft responses (.4)..	150.00	1.60		32855483
D.S. Newman 07/15/2021	0.20	315.00	63.00	Y	FOUR: Review correspondence re: FP funds re: trust account of third party firm and conference re: same.	315.00	0.20		32881800
D.S. Newman 07/15/2021	0.30	315.00	94.50	Y	ONE - Review correspondence to investors and conferences with Trish Anzalone re: communications with proof claims re: distributions.	315.00	0.30		32881795
T. Anzalone 07/15/2021	4.70	150.00	705.00	Y	FOUR: Review information with Receiver related to SG (.4); Prepare communication to counsel regarding same, return of funds (.4); Telephonic communications with F. Avasse re: update of cashed checks (.2); Prepare update to Receiver and counsel re: same (.4); Meet with Receiver regarding investor BB representative (.3); Written and telephonic communications with BB representative re: uncashed check (.5); Prepare update to Receiver re: same (.3); Additional telephone conference with F. Avasse at Wells Fargo (.2); Written communication to J. Etra (.3); Prepare re-issue checks to HA and AA (.4); Prepare transmittal letter to HA and AA regarding check, tracking information (.6); Prepare update to Receiver re: same (.2); Review communications from investor AA regarding sworn letter agreement procedures (.2); Prepare response to AA (.3).	150.00	4.70		32861937
T. Anzalone 07/16/2021	2.20	150.00	330.00	Y	FOUR: Review with Receiver investor communications (.6); Examine response from AA (.3); Review information provided by	150.00	2.20		32865475

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					DP (.3) Written communications to counsel re: same (.2); Written and telephonic communications with LH on behalf of investor BB (.5); Telephone conference with F. Avalle and review information from Wells Fargo (.3).				
D.S. Newman 07/19/2021	0.10	315.00	31.50	Y	FOUR - Telephone conference with claimant representative re: timing re: forms K1 and related issues.	315.00	0.10		32882780
D.S. Newman 07/19/2021	0.20	315.00	63.00	Y	FOUR - Review correspondence and draft correspondence re: distribution checks.	315.00	0.20		32882906
D.S. Newman 07/19/2021	0.20	315.00	63.00	Y	FOUR - Additional conferences with counsel re: receivership recoveries.	315.00	0.20		32883544
D.S. Newman 07/19/2021	0.10	315.00	31.50	Y	FOUR - Conference with counsel re: confirmation of wire payment.	315.00	0.10		32883785
J. Etra 07/19/2021	1.80	315.00	567.00	Y	ONE - Conferences and correspondence on obtaining funds from law firm.	315.00	1.80		32886377
T. Anzalone 07/19/2021	2.80	150.00	420.00	Y	FOUR: Attention to transfers of interest of AA, DP (.7); Meet with Receiver regarding return of SG deposit (.4); Meet with Receiver's counsel re: same (.3); Assist with communications to SG re: same (.2); Written communication from investor CP regarding future distributions (.2); Assist Receiver with call from investor AM (.2); Review correspondence from Hemming Morse (.4); Telephone conferences with F. Avalle and prepare update regarding cashed check by SG (.4).	150.00	2.80		32876501
T. Anzalone 07/20/2021	2.60	150.00	390.00	Y	FOUR: Obtain updated wiring instructions (.3); Telephone conference with accounting (.2); Written communications (.3); Review proof of delivery of AA and HA distribution checks (.2); Telephone conference with HA regarding bank deposit of initial	150.00	2.60		32882219

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					check (stop payment was issued) (.2); Telephone conferences with F. Avalle, Receiver's counsel (.4); Written communications with LH on behalf of investor BK, and telephone conference with LH (.3); Additional telephone conferences with HA (.3); Written confirmation wire transfer (.2); Review communication from investor DP (.2).				
D.S. Newman 07/21/2021	0.10	315.00	31.50	Y	FOUR - Review correspondence from Trish Anzalone re: investor communication re: distribution check.	315.00	0.10		32899432
T. Anzalone 07/21/2021	1.30	150.00	195.00	Y	FOUR: Written communications with D. Espinoza regarding 2nd quarter 2021 SFAR (.3); Communications with Receiver re: wire for payment to Receivership (.3); Written communications with LH, and draft communication to BK regarding check authorization (.4); Attention to Motion to Transfer (.3).	150.00	1.30		32889370
T. Anzalone 07/22/2021	3.40	150.00	510.00	Y	FOUR: Review communication from investor #84 and prepare draft response to same, and communication to counsel (.3); Telephone conferences with investor HA (.2); Written communication to BK re: deposit (.2); Written communication from B. Levy at IST (.3); Communication from LH (.2); Review correspondence and partial signed SLAs from AA (.3); Prepare response to and written communications with AA for additional transferee information (.4); Review investor communication, draft response to CP (.2); Review website, status of E&Y arbitration, communication to Receiver re: same (.4); Written request to and telephonic communications with F. Avalle re: spreadsheet (.4); Prepare update to Receiver re: FP Offshore wire (.2); Telephone conference with R. Arguello from bank (.3).	150.00	3.40		32892792
D.S. Newman 07/23/2021	0.20	315.00	63.00	Y	FOUR-Review and draft correspondence re claimant communication	315.00	0.20		32950729
T. Anzalone 07/23/2021	2.90	150.00	435.00	Y	FOUR: Commence pulling together of 2nd quarter financials (1.3); Review Wells Fargo transactions from 7-6-21 to current (.3);	150.00	2.90		32900591

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					Written communications with R. Arguello (.3); Review Wells Fargo transactions (.3); Communications with Receiver and finalize response to investor CP (.2); Review E&Y status with Receiver, and request for update from local counsel (.3); Subsequent communication to investor CP re: Receiver's website (.2).				
T. Anzalone 07/24/2021	0.90	150.00	135.00	Y	FOUR: Written communications with R. Arguello at Wells Fargo (.3); Written communications with Receiver's counsel re: transfer motion (.3); Attention to investor communications (.3).	150.00	0.90		32908467
T. Anzalone 07/26/2021	3.10	150.00	465.00	Y	FOUR: Written communications with counsel (.2); Prepare response to investor 84 re: distribution (.2); Review Proof of Claim previously submitted, and requested changes to SLA by investor 28 (.5); Written communication to KT on behalf of 28 and request review and execution of SLA (.3); Written communication and telephone conference with D. Holmes at IST (.4); Written communications with T. Devito re: same (.3); Review signed SLA from investor 28 (.3); Prepare 8 proposed investor communication responses for Receiver's review (.9).	150.00	3.10		32907475
T. Anzalone 07/27/2021	0.80	150.00	120.00	Y	FOUR: Review June statements from Citibank and Wells Fargo (.3); Communications with Receiver re: same (.2); Review communication from investor, update spreadsheet with new email address (.3).	150.00	0.80		32912828
T. Anzalone 07/28/2021	1.60	150.00	240.00	Y	FOUR: Written communications with F. Avasle, review updated Wells Fargo spreadsheet (.4); Written requests from counsel, attention to SLAs for transfer motion (.3); Several written communications to counsel regarding transfers and related supporting documents related to investors #37, 93, 94, 139, 84, 69, 28 and 204 (.9).	150.00	1.60		32919896
T. Anzalone 07/29/2021	0.90	150.00	135.00	Y	FOUR: Telephone and written communications with counsel and modifications to transfer motion (.5); Review request regarding	150.00	0.90		32928495

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08/06/2021	0.20	315.00	63.00	Y	FOUR- Work on transfer motion.	315.00	0.20		32979543
T. Anzalone 08/06/2021	0.90	150.00	135.00	Y	FOUR: Examine updated draft Motion to Transfer and written communications with counsel (.6); Review correspondence from National Advisors Trust Company (.2); Examine communication from Receiver regarding Beus Gilbert (.1).	150.00	0.90		32978826
D.S. Newman 08/12/2021	0.10	315.00	31.50	Y	FOUR - Review correspondence from Scott Bouchner re: billing related issue.	315.00	0.10		33037100
D.S. Newman 08/12/2021	0.10	315.00	31.50	Y	FOUR - Review correspondence from approved claimant representative and draft correspondence in response thereto.	315.00	0.10		33037742
T. Anzalone 08/16/2021	1.10	150.00	165.00	Y	FOUR: Review motion and court order related to second motion to transfer (.4); Preliminary review of investor inquiries (.3); Written communication to P. Scherer regarding status of completed K-1s (.2); Examine communication from counsel re: transfer documents (.2).	150.00	1.10		33016295
D.S. Newman 08/18/2021	0.20	315.00	63.00	Y	FOUR - Review correspondence from proposed approved claimant and draft correspondence responding to same. (.1) Review and execute interim distribution letter and check. (.1)	315.00	0.20		33045692
T. Anzalone 08/18/2021	2.10	150.00	315.00	Y	FOUR: Telephone conference with S. Thorpe (.2); Telephone conference and written communications with P. Scherer re: K1s, tax returns (.4); Meet with and communications with Receiver regarding investor communications (.3); Written communications from and telephone conference with JC at CVP (.3); Meet with counsel, review signed SLA, Order approving transfer for investor 37 (.4); Prepare letter to investor 37, check and arrange for FedEx of same (.5).	150.00	2.10		33026390

D.S. Newman

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08/19/2021	0.90	315.00	283.50	Y	FOUR - Review, revise and draft various correspondence to approve claimants and communications with Trish Anzalone re: same.	315.00	0.90		33046098
T. Anzalone 08/19/2021	1.30	150.00	195.00	Y	FOUR: Assist with additional information needed for Receiver's Report (.4); Meet with counsel regarding HM (.3); Telephone conference with Andreea Cioara and Tony Salazar at BPBCPA regarding FPSV tax return issues (.6).	150.00	1.30		33031331
T. Anzalone 08/20/2021	2.60	150.00	390.00	Y	FOUR: Written communication from Tony Salazar, A. Cioara regarding open items (.4); Written communication to F. Avalle (.1); Review with Receiver investor queries, proposed responses (.3); Prepare responses to investor communications (.7); Telephone conference with Tony Salazar and commence identify-isolate documents responsive to tax return issues (.8); Written communications with Receiver re: same (.1); Draft request to investor for W-9 (.2).	150.00	2.60		33036387
T. Anzalone 08/21/2021	0.60	150.00	90.00	Y	FOUR: Obtain/review proof of transmittal of #37 check (.2).; Written response from F. Avalle, review updated Wells Fargo spreadsheet (.4).	150.00	0.60		33040453
D.S. Newman 08/23/2021	0.20	315.00	63.00	Y	FOUR - Review correspondence to approved claimant and from approved claimant. (.1) Review follow-up correspondence to additional approved claimant. (.1)	315.00	0.20		33051551
T. Anzalone 08/23/2021	2.10	150.00	315.00	Y	FOUR: Telephonic conferences with Tony Salazar at BPB regarding tax return issues (.6); Written communications with A. Cioara re: FPSV (.2); Telephone conference to SM from NAT (.2); Review status of offshore distribution, and communications with Receiver and counsel re: same (.4); Receipt of proof of delivery of #37 check (.2); Written and telephonic communications with K. Kennedy (.5).	150.00	2.10		33037523

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D.S. Newman 08/24/2021	0.30	315.00	94.50	Y	FOUR - Conference with counsel re: offshore fund and draft correspondence to Ian Stoke and Simon Dickson re: same.	315.00	0.30		33057957
D.S. Newman 08/24/2021	0.10	315.00	31.50	Y	FOUR - Review correspondence from Trish Anzalone and draft correspondence to Trish Anzalone re: information requested by accounting firm.	315.00	0.10		33072029
T. Anzalone 08/24/2021	4.40	150.00	660.00	Y	FOUR: Various telephonic conference calls with Tony Salazar, Senior Manage of Tax Services, at Berkowitz Pollack (1.1); Written communications with T. Salazar regarding issues related to Lancelot distributions, new transfer motion/order, Petters claim, FPHV, missing K-1s, distributions/deposits made to Receivership estate, EIN for new transfer entities, and other items (1.2); Written communication with investor KH (.2); Written communications with D. Espinoza re: SFAR (.2); Review correspondence from IST (.2); Attention to correspondence from National Advisors Trust, and communication with counsel re: same (.3); Preliminary review of July monthly statements from Citibank, BB&T and Wells Fargo (.4); Written communications with P. Scherer (.2); Written communication from investor TB (.2); Review communications from investors (.2); Telephonic communication with R. Peterson, trustee for Petters (.2).	150.00	4.40		33040454
T. Anzalone 08/25/2021	2.30	150.00	345.00	Y	FOUR: Update Receiver's records to reflect recent court-ordered transfers, new information for investors (.5); Review communications/updates related to Lancelot-Petters K-1 filing (.3); Written communications with T. Salazar re: K-1s (.4); Review Motion and Order regarding transfers, and prepare checks and letters of transmittal for investors 28, 69, 84 , 93 and 94 (.9); Prepare request to investor AA regarding updated address (.2).	150.00	2.30		33060057
D.S. Newman 08/26/2021	0.10	315.00	31.50	Y	FOUR - Telephone conference with Bob Levenson re: additional information re: expense issue.	315.00	0.10		33069436

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T. Anzalone 08/26/2021	1.30	150.00	195.00	Y	FOUR: Ongoing written and telephonic communications with T. Salazar (.9); Written communications with investor AA regarding distribution (.4).	150.00	1.30		33064446
T. Anzalone 08/27/2021	3.10	150.00	465.00	Y	FOUR: Meet with Receiver to review distribution checks and letters of transmittal, execution of same from the second 2021 Order of Transfer (.9); Arrange for Federal Express and Certified Mail (for P.O. Boxes) deliveries for the checks and letters (1.4); Prepare electronic communications to those investors advising of check transmittal, provide tracking numbers (.8).	150.00	3.10		33071101
T. Anzalone 08/29/2021	0.70	150.00	105.00	Y	FOUR: Attention to investor communications, and compile materials related to distribution (.7).	150.00	0.70		33081644
D.S. Newman 08/30/2021	0.10	315.00	31.50	Y	FOUR - Review correspondence from approved claimant.	315.00	0.10		33101069
T. Anzalone 08/30/2021	1.90	150.00	285.00	Y	FOUR: Review status of the various distribution check transmittals (.3); Written and telephonic communications with Tony Salazar(.8); Review previous Receiver's Reports, information related to initial investment and distributions by Advanced Diamond Technology(.4); Meet with Receiver to discuss(.2); Written communications with Paulina Schere(.2).	150.00	1.90		33079792
T. Anzalone 08/31/2021	2.20	150.00	330.00	Y	FOUR: Telephonic and written communications with Paulina Scherer regarding K-1s, tax returns (.8); Preliminary review of FPSV, FPHV and FPSV II tax returns (.6); Update chart with information on investor (.2); Attention to K-1s for investors (.4); Telephone conference with JC on behalf of investors (.2).	150.00	2.20		33096164
T. Anzalone 09/01/2021	1.50	150.00	225.00	Y	FOUR: Further review of tax returns for the entities (.4); Schedule review of tax returns with accountants (.3); Continue tracking of distribution check status (.3); Written communication from F. Avalle	150.00	1.50		33113737

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					from Wells Fargo, review updated spreadsheet for recent transactions (.3); Written communications with P. Scherer (.2).				
T. Anzalone 09/02/2021	1.20	150.00	180.00	Y	FOUR: Continue to track transmittals of distribution checks (.3); Written communications with Receiver re: tax returns (.4); Written and telephonic communications with P. Scherer, A. Cioara (.5).	150.00	1.20		33117519
T. Anzalone 09/03/2021	2.60	150.00	390.00	Y	FOUR: Written and telephonic communications with P. Scherer, T. Salazar at BPBCPA (.9); Further review of receivership entities' tax returns (.4); Commence transmittal of Founding Partners issued 2020 K-1s to the investors (1.3).	150.00	2.60		33123320
T. Anzalone 09/07/2021	8.20	150.00	1,230.00	Y	FOUR: Written communications with Berkowitz Pollack re: tax returns (.4); Various written and telephonic communications with Tony Salazar at BPBCPA (1.1); Written communication to Receiver re: HM (.2); Prepare correspondence to and electronic transmittal of 100+ K-1s to investors (6.2); Telephone and written communications with JP on behalf of transferee investor (.3).	150.00	8.20		33128006
T. Anzalone 09/08/2021	3.40	150.00	510.00	Y	FOUR: Transmittal of final K-1s to investors, transferred investors (2.4); Written and telephonic communications with Tony Salazar regarding questions related to same (.7); Written communications with P. Scherer (.3).	150.00	3.40		33138653
D.S. Newman 09/09/2021	0.20	315.00	63.00	Y	FOUR - Review correspondence from individual claiming to be FP investor and draft correspondence re: same.	315.00	0.20		33157532
D.S. Newman 09/09/2021	0.10	315.00	31.50	Y	FOUR - Draft correspondence to counsel re: communication from individual claiming to be Founding Partner investor and review correspondence re: same.	315.00	0.10		33157553
D.S. Newman 09/09/2021	0.10	315.00	31.50	Y	FOUR - Review follow up correspondence re: investor.	315.00	0.10		33157566

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T. Anzalone 09/09/2021	2.20	150.00	330.00	Y	FOUR: Communications with Receiver re: DGS (.2); Review correspondence from JPMorgan Chase regarding distribution check on investor (.3); Written communications regarding FP tax returns (.4); Meet with Receiver re: same (.1); Telephone conference with Kent Smith at JPMorgan (.3); Correspondence from Realty Capital Partners, notice regarding RCP 1-35/Looper 288 Ltd. (.3); Preliminary review of account statements for SFAR (.6).	150.00	2.20		33138572
T. Anzalone 09/10/2021	3.20	150.00	480.00	Y	FOUR: Written and telephonic communications with investor DP re: name change, K-1, prior distribution (.5); Review Wells Fargo statements (.4); Written communications with F. Avalle and R. Arguello regarding transactions prior to 6/30/21 (.5); Commence compilation of SFAR supporting documents for 2nd quarter (.9); Begin organizing copies of cashed distribution checks (.9).	150.00	3.20		33143614
C.C. Cavallo 09/13/2021	0.30	315.00	94.50	Y	FOUR-Email to FP Offshore re: status of distribution, and attention to related communications.	315.00	0.30		33231414
T. Anzalone 09/13/2021	2.70	150.00	405.00	Y	FOUR: Review communications from investors (.4); Examine correspondence from IST re: FP data (.2); Telephone conference with D. Holmes (.2); Review communications related to Global Fund investor (.2); Prepare check for June, July and August invoices from IST (.3); Attention to August bank statements for the various accounts at Citibank (.3); Continue compilation of 2nd quarter transactions, including the various distribution checks (1.1).	150.00	2.70		33152468
D.S. Newman 09/14/2021	0.90	315.00	283.50	Y	FOUR - Review materials in preparation for call with accountant re: tax returns and telephone conference with Andreea Cioara re: tax returns.	315.00	0.90		33227880
T. Anzalone 09/14/2021	5.90	150.00	885.00	Y	FOUR: Continue compiling of all distribution checks, corporate	150.00	5.90		33159273

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09/20/2021	2.80	150.00	420.00	Y	FOUR: Meet with Receiver to review status, FPHV (.4); Telephone conferences with JPMorgan re: investor check (.3); Review communication from Dafne Espinoza, questions regarding entries on Wells Fargo statements (.5); Compile additional supporting documentation and prepare response to D. Espinoza (.8); Obtain execution of IST check and transmittal of same (.4); Prepare responses to communications related to Promise Healthcare (.4).	150.00	2.80		33181315
D.S. Newman 09/21/2021	0.10	315.00	31.50	Y	FOUR- Review correspondence from Jon Etra re: approved claimant communication.	315.00	0.10		33198162
D.S. Newman 09/21/2021	0.10	315.00	31.50	Y	FOUR- Telephone conference re: status.	315.00	0.10		33194700
D.S. Newman 09/21/2021	0.30	315.00	94.50	Y	FOUR - Meeting with Receivers counsel re: approved claimant global fund issue.	315.00	0.30		33194595
D.S. Newman 09/21/2021	0.10	315.00	31.50	Y	FOUR - Draft correspondence to Bob Levenson re: fee application attachments. (.1 - NO CHARGE)	0.00	0.00		33193821
D.S. Newman 09/21/2021	0.20	315.00	63.00	Y	FOUR - Telephone conference with Mike Morrison re: Global Fund Claim. (.1); Telephone conference with Francisco Avalle at Wells Fargo re: account. (.1)	315.00	0.20		33193324
C.C. Cavallo 09/21/2021	0.40	315.00	126.00	Y	FOUR- Attention to FP Offshore distribution issues and conferences with team re: same.	315.00	0.40		33238844
J. Etra 09/21/2021	0.40	315.00	126.00	Y	FOUR- Correspondence and conference with Mr. Newman re Global Fund matter, with Mr. Cavallo in attendance for portion of conference. (.3) E-mail correspondence with counsel for CVP. (.1)	315.00	0.40		33192684
T. Anzalone 09/21/2021	2.70	150.00	405.00	Y	FOUR: Meet with Receiver's counsel (.3); Numerous telephone	150.00	2.70		33188849

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					conferences with JPMorgan Commercial Banking and Private Banking departments (.9); Attention to correspondence from National Advisors Trust, and teleconference with Stephanie Martin, Trust Account Transitions Specialist at National Advisors Trust Company (.4); Written correspondence from Stephanie Thorpe at BPBCPA (.3); Review Standardized Fund Accounting Report (.4); Prepare response regarding confidentiality of names and distribution amounts, request replacement to court-approved investor numbers (.4).				
D.S. Newman 09/22/2021	0.50	315.00	157.50	Y	FOUR - Conference with counsel re: Global Fund Claimant and related issues and communication from sub-investor of Global fund and related issues.	315.00	0.50		33204270
D.S. Newman 09/22/2021	0.30	315.00	94.50	Y	FOUR - Telephone conference with approved claimant and draft correspondence to approved claimant re: distribution related issue.	315.00	0.30		33204365
D.S. Newman 09/22/2021	0.30	315.00	94.50	Y	FOUR - Additional conference with counsel re: global fund.	315.00	0.30		33213131
J. Etra 09/22/2021	1.80	315.00	567.00	Y	FOUR- Attention to global fund issues: call with counsel for CVP and Mr. Cavallo (.4), conference with Mr. Cavallo (.1), and conference with Mr. Newman (.4); located, reviewed, distributed relevant court materials (.6). Additional conferences with Receiver and Mr. Cavallo (.3).	315.00	1.80		33193211
T. Anzalone 09/22/2021	3.10	150.00	465.00	Y	FOUR: Meet with Receiver (.2); Review prior filings and orders related to Cayman Islands proceedings, chronology of events of FP Offshore and assignment since filing of Proof of Claim (1.9); Written communications with investor AA (.3); Teleconference with Receiver and investor AA (.3); Prepare memorialization of call, transmittal of letter to investor (.4).	150.00	3.10		33193809
D.S. Newman 09/23/2021	0.90	315.00	283.50	Y	FOUR - Telephone conference with Ian Stokoe and counsel re:	315.00	0.90		33218098

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					Global fund claim. (.6); Follow-up conference with counsel re: Global fund claim. (.3)				
C.C. Cavallo 09/23/2021	1.50	315.00	472.50	Y	FOUR- Attention to FP Offshore distribution issues, including emails and telephone conferences with Receiver re: same and telephone conferences with investors re: same.	315.00	1.50		33240119
J. Etra 09/23/2021	0.10	315.00	31.50	Y	FOUR- E-mail to counsel to CVP (.1).	315.00	0.10		33197798
T. Anzalone 09/23/2021	2.20	150.00	330.00	Y	FOUR: Written request from investor and prepare response re: PH K-1 (.2); Review communication from Realty Capital Partners, distribution check (.4); Written communications with Maydell Lima and arrange for deposit of check (.3); Communications with Francisco Avalue, preliminary review of updated WF excel (.3); Prepare communication to Sharon Foot, transmittal of FP approved numbers (.3); Attention to offshore liquidator response (.4); Review K-1s issued to Founding Partners Capital Management (.3).	150.00	2.20		33198030
J. Etra 09/24/2021	0.30	315.00	94.50	Y	FOUR- Call with CVP counsel and Mr. Cavallo.	315.00	0.30		33210081
T. Anzalone 09/24/2021	1.70	150.00	255.00	Y	FOUR: Meet with Receiver regarding distribution check, status of same (.7); Telephone conference with investor (.2); Examine communications from investors (.4); Prepare proposed responses to investor communications and dialogue with Receiver related to same (.4).	150.00	1.70		33202728
D.S. Newman 09/27/2021	0.10	315.00	31.50	Y	FOUR - Brief telephone conference with approved claimant.	315.00	0.10		33220098
T. Anzalone 09/27/2021	2.20	150.00	330.00	Y	FOUR: Written communication related to EIN change on KLO investor (.3); Review correspondence from Wells Fargo, copies of checks (.3); Communications with investor re: distribution check (.3); Written communication from investor OGP regarding passing	150.00	2.20		33209957

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					of investor, request to update s/s number (.3); Written communications with Sharon Foote re: 2Q SFAR (.3); Written communications with investor WM on behalf of MG (.2); Review additional K-1 issues and respond to communications (.3); Telephone conference with investor AA (.2),				
T. Anzalone 09/28/2021	0.80	150.00	120.00	Y	FOUR: Written and telephonic communications with Sharon Foote at BPBCPA re: financial report (.8).	150.00	0.80		33219273
C.C. Cavallo 09/29/2021	1.80	315.00	567.00	Y	FOUR- Prepare and revise draft status report re: FP Offshore, including conferences and emails with team re: same.	315.00	1.80		33232619
J. Etra 09/29/2021	0.70	315.00	220.50	Y	FOUR- Work on notice to Court regarding Offshore distribution issue.	315.00	0.70		33235841
D.S. Newman 09/29/2021	0.50	315.00	157.50	Y	FOUR- Review draft report and edit same and multiple follow-up correspondence re same (.5)	315.00	0.50		33255506
T. Anzalone 09/29/2021	0.90	150.00	135.00	Y	FOUR: Written and telephone communications re: distribution check (.3); Review revised/final SFAR from S. Foote and communication with counsel re: same (.4); Written communications regarding request from tax accountant (.2).	150.00	0.90		33226637
J. Etra 09/30/2021	0.50	315.00	157.50	Y	FOUR- Attention to Global distribution issue, including call with CVP counsel.	315.00	0.50		33246617
D.S. Newman 09/30/2021	0.10	315.00	31.50	Y	FOUR- Review correspondence from Bob Levenson and draft correspondence to Bob Levenson	315.00	0.10		33255612
T. Anzalone 09/30/2021	0.70	150.00	105.00	Y	FOUR: Review Cayman Islands filings and confer with counsel re: issues related to FP Global offshore distribution (.7).	150.00	0.70		33242096

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T. Anzalone 10/01/2021	0.40	150.00	60.00	Y	FOUR: Written and telephonic communications with investor HA and his accountant (.4).	150.00	0.40		33257151
D.S. Newman 10/04/2021	0.20	315.00	63.00	Y	FOUR - Telephone conference with Bob Levenson re: Global fund.	315.00	0.20		33269022
J. Etra 10/04/2021	0.20	315.00	63.00	Y	FOUR- Conferences Re global find distribution issue	315.00	0.20		33267908
D.S. Newman 10/05/2021	0.20	315.00	63.00	Y	FOUR - Draft correspondence to Chris Cavallo re: action items.	315.00	0.20		33279414
D.S. Newman 10/05/2021	0.20	315.00	63.00	Y	FOUR - Review correspondence from Andreea Cioara re: tax related issue and draft correspondence to Andreea Cioara re: same.	315.00	0.20		33279455
C.C. Cavallo 10/05/2021	0.60	315.00	189.00	Y	FOUR- Attention to draft notice re: FP Offshore, including review notice and call with counsel for CVP, and email copy of notice to SEC.	315.00	0.60		33307922
J. Etra 10/05/2021	0.40	315.00	126.00	Y	FOUR- Attention to global distribution issue, including internal conferences and call with CVP's counsel.	315.00	0.40		33399615
D.S. Newman 10/06/2021	0.40	315.00	126.00	Y	FOUR - Brief telephone conference with Chris Cavallo, conference with Chris Cavallo and review information from Chris Cavallo re: Receiver's supplement. (.3); Review court order granting application. (.1)	315.00	0.40		33279239
J. Etra 10/06/2021	0.10	315.00	31.50	Y	FOUR- Called CVP re global distribution issue.	315.00	0.10		33279039
T. Anzalone 10/06/2021	2.30	150.00	345.00	Y	FOUR: Written communications re: court approval (.3); Review	150.00	2.30		33272397

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					correspondence from Hemming Morse (.2); Written communications with A. Cioara (.2); Review correspondence from RCP re: investment (.2); Written communication to Receiver and counsel re: same (.1); Post 14th fee application to website (.3); Meet with counsel regarding Receiver's Report, and review status of and pending distributions (.5); Written communications with F. Avalle at Wells Fargo, review updated transaction chart (.3); Written communication to JPMorgan re: distribution check (.2).				
J. Etra 10/07/2021	1.00	315.00	315.00	Y	FOUR- Work on FP offshore distribution issue, including review and comments on CVP's proposed filing.	315.00	1.00		33284023
T. Anzalone 10/07/2021	3.40	150.00	510.00	Y	FOUR: Review Order approving 14th fee award (.2); Post order to Receiver's website (.2); Written correspondence to Beus Gilbert, prepare payment of costs and interest through June 2021 (.8); Written communications with B. Cruz at BPBCPA (.2); Prepare correspondence to Berkowitz Pollack, prepare payment of fees and costs through May 2021 (.8); Prepare correspondence to Hemming Morse, prepare payment of services rendered through May 2021 (.8); Written and telephonic communications with F. Palazzolo re: same (.4).	150.00	3.40		33280090
J. Etra 10/08/2021	1.10	315.00	346.50	Y	FOUR- Work on FP distribution issue (re each of CVP and FP Offshore).	315.00	1.10		33286841
C.C. Cavallo 10/08/2021	0.40	315.00	126.00	Y	FOUR- Attention to FP Offshore issues, including review emails with Mr. Stokoe and review draft notice.	315.00	0.40		33307949
T. Anzalone 10/08/2021	2.70	150.00	405.00	Y	FOUR: Arrange for and obtain execution of all checks to retained professionals, and distribution of same (.9); Written and telephonic communications regarding disbursements of award (.4); Written communications with JPMorgan (.2); Teleconference regarding investor 94 disbursement (.6); Meet with receiver to discuss same; Review correspondence from Lancelot Investors Fund (.2);	150.00	2.70		33286174

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					Prepare outline of teleconference with 3 JPMorgan representatives (.2); Review correspondence from Wells Fargo re: check stop payment (.2).				
D.S. Newman 10/09/2021	1.00	315.00	315.00	Y	FOUR- Review, edit and draft correspondence relating to approved claimant correspondence. (.2); Review proposed draft filing re: CVP and draft correspondence to counsel re: same. (.8)	315.00	1.00		33294770
C.C. Cavallo 10/09/2021	0.30	315.00	94.50	Y	FOUR- Attention to FP Offshore report, including review emails re: same.	315.00	0.30		33307959
J. Etra 10/10/2021	0.50	315.00	157.50	Y	FOUR: Correspondence re FP distribution issue and review of Receiver's comments.	315.00	0.50		33289858
T. Anzalone 10/10/2021	0.40	150.00	60.00	Y	FOUR Attention to draft of motion re: CVP distribution of funds, FP Offshore litigation (.4),	150.00	0.40		33289126
J. Etra 10/11/2021	0.80	315.00	252.00	Y	FOUR- Review of additional correspondence with FP offshore. Call with Receiver regarding FP distribution issue. Review of receivership order. Review, revisions on draft notice to court.	315.00	0.80		33293546
D.S. Newman 10/11/2021	0.90	315.00	283.50	Y	FOUR - Review correspondence from FP offshore representative and draft correspondence to FP offshore representative. (.1); Conferences with counsel re: notice. (.3); Review multiple correspondence from counsel for Receiver re: notice to be filed and draft multiple correspondence to counsel for Receiver re: same and review related information. (.5)	315.00	0.90		33298656
D.S. Newman 10/11/2021	0.80	315.00	252.00	Y	FOUR - Multiple additional correspondence with counsel and review of notice to be filed in connection with status of offshore claim.	315.00	0.80		33298710

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C.C. Cavallo 10/11/2021	1.00	315.00	315.00	Y	FOUR- Attention to notice re: FP Offshore and emails with team re: same.	315.00	1.00		33312291
T. Anzalone 10/11/2021	1.60	150.00	240.00	Y	FOUR: Review correspondence from US Department of Commerce Census Bureau, and attempts to access website for completion (.4); Written communications with Receiver (.2); Modifications to proposed email to investor re: distribution deposit at JPM (.3); Review correspondence from JPM (.4); Telephone conference with Receiver (.1); Telephone conference and written communications with counsel (.2).	150.00	1.60		33288381
J. Etra 10/12/2021	1.80	315.00	567.00	Y	FOUR- Revised and finalized notice to court on distribution of FP offshore funds (.9). Work on meet and confer position with respect to CVP draft filing and call with CVP counsel re same. (.9).	315.00	1.80		33299794
D.S. Newman 10/12/2021	1.00	315.00	315.00	Y	FOUR - Multiple conferences with counsel re: form of notice and related issues. (.5); Review final form of notice and conferences re: same. (.2); Draft correspondence to Ian Stokoe and review correspondence from Ian Stokoe re: notice. (.2); Telephone conference with Bob Levenson re: proposed notice and approved claimant potential filing. (.1)	315.00	1.00		33309402
C.C. Cavallo 10/12/2021	1.00	315.00	315.00	Y	FOUR- Revise notice concerning FP Offshore and communications with team re: same.	315.00	1.00		33393461
J. Etra 10/13/2021	0.20	315.00	63.00	Y	FOUR- Conference with Receiver re FP offshore distribution issue.	315.00	0.20		33308588
T. Anzalone 10/13/2021	1.30	150.00	195.00	Y	FOUR: Written communication with Receiver re: K-1 issued to investor (.2); Review Notice re: FP Offshore (.3); Written communication from John Kobos (.2); Written communication from Jody Schwenkel (.2); Telephone conference with receiver's counsel (.2); Prepare response to Ms. Schwenkel and schedule	150.00	1.30		33303188

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					conference call with counsel (.2).				
C.C. Cavallo 10/14/2021	0.40	315.00	126.00	Y	FOUR- Attention to distribution issue and Zoom conference with Ms. Anzalone and JP Morgan re: same.	315.00	0.40		33312265
D.S. Newman 10/14/2021	0.20	315.00	63.00	Y	FOUR - Telephone conference with Ian Stokoe re: offshore claim.	315.00	0.20		33311834
D.S. Newman 10/14/2021	0.20	315.00	63.00	Y	FOUR - Review correspondence from Michael Lessne re: update and related materials.	315.00	0.20		33313503
M.D. Lessne 10/14/2021	0.80	315.00	252.00	Y	FOUR: Reviewed Promise bankruptcy case and provided summary since June 2021	315.00	0.80		33355668
T. Anzalone 10/14/2021	0.80	150.00	120.00	Y	FOUR: Written communications with Receiver re: NT (.4); Prepare for teleconference with JPMorgan and attend same with counsel (.3); Written communication with counsel (.1).	150.00	0.80		33308931
T. Anzalone 10/15/2021	1.90	150.00	285.00	Y	FOUR: Review investor inquiries (.4); Attend AA teleconference (.3); Review 2Q SFAR and communication to Receiver and counsel (.3); Written and telephonic communications with B. Cruz at Berkowitz Pollack, S. Boatwright at NMBC. J. Chayut at Hemming Morse and E. Sulejmaini at Beus Gilbert (.9).	150.00	1.90		33314511
D.S. Newman 10/18/2021	0.30	315.00	94.50	Y	FOUR - Revise SFAR and related materials. (.3)	315.00	0.30		33327156
T. Anzalone 10/18/2021	1.90	150.00	285.00	Y	FOUR: Telephone call from David Callahan at Hemming Morse, and review prior reports transmitted (.5); Review 3 K-1s from Promise Healthcare (.2); Continue review of pending tax related issues with receivership entities (.7); Written communications with counsel (.2); Teleconference with investor re: need to reverse court-ordered transfer (.3).	150.00	1.90		33326951

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T. Anzalone 10/19/2021	2.30	150.00	345.00	Y	FOUR: Written request from Receiver (.3); Prepare response re: investor information (.4); Examine correspondence from IST (.2); Review communication from Receiver re: changes to 2Q SFAR (.4); Written communication with S. Foote and D. Espinoza re: same (.3); Written communication from D. Callahan re: updated reports (.3); Teleconference with S. Foote to review SFAR edits (.4).	150.00	2.30		33326990
C.C. Cavallo 10/20/2021	0.50	315.00	157.50	Y	FOUR- Draft draft email and notice re: claimant distribution.	315.00	0.50		33342581
T. Anzalone 10/20/2021	1.40	150.00	210.00	Y	FOUR: Telephone conference with representative GV regarding K-1 for deceased investor (.2); Written communications with Sharon Foote regarding revised 2Q SFAR (.4); Prepare communication to Receiver requesting review and execution of same (.2); Additional proposed changes from Receiver and arrange for update of SFAR (.6).	150.00	1.40		33333108
C.C. Cavallo 10/21/2021	1.00	315.00	315.00	Y	FOUR- Attention to claimant notice and distribution.	315.00	1.00		33342596
J. Etra 10/21/2021	0.20	315.00	63.00	Y	FOUR- Work on investor issue and notice to court.	315.00	0.20		33343937
D.S. Newman 10/21/2021	0.50	315.00	157.50	Y	FOUR - Review correspondence from Chris Cavallo re: investor claimant and notice to be filed and edits thereto.	315.00	0.50		33343705
T. Anzalone 10/21/2021	3.20	150.00	480.00	Y	FOUR: Obtain signed 2nd quarter SFAR (.2); Prepare correspondence to Bob Levenson (.5); Post SFAR on Receiver's website (.3); Written transmittal of letter and SFAR to SEC counsel (.2); Written communication with D. Espinoza regarding SFAR for 3rd quarter 2021 (.2); Written and telephonic communications with Receiver's counsel regarding notice to M/M A regarding reversal of transfer, address for delivery of check (.8); Prepare	150.00	3.20		33337792

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10/25/2021	0.10	315.00	31.50	Y	FOUR - Review motion pro hac filed by counsel for CVP.	315.00	0.10		33364863
D.S. Newman 10/26/2021	0.50	315.00	157.50	Y	FOUR - Review motion to intervene filed by CVP and strategize re: same.	315.00	0.50		33381743
D.S. Newman 10/26/2021	0.10	315.00	31.50	Y	FOUR - Review correspondence from Stuart Grossman and draft correspondence to Stuart Grossman re: Motion and filed by claimant of Offshore.	315.00	0.10		33365842
T. Anzalone 10/26/2021	1.80	150.00	270.00	Y	FOUR: Further communications with Grossman Roth (.2); Written communications with Barbara Cruz at BPBCPA (.2); Telephone call with Elvis Sulejmani (.2); Review Motion and related filings by CVP to Intervene (.3); Written communications with Dafne Espinoza on special counsel payment of fees for inclusion in SFAR, transmittal of court filings related to same (.4); Review investor communication, and prepare response (.2); Written response from B. Cruz, review reports provided by BPBCPA (.3).	150.00	1.80		33358235
J. Etra 10/28/2021	0.10	315.00	31.50	Y	FOUR- Review of order on CVP motion and internal conferences re same.	315.00	0.10		33399649
T. Anzalone 10/28/2021	1.50	150.00	225.00	Y	FOUR: Telephone conference with Beus Gilbert (.2); Written communications with F. Avalue, and review updated spreadsheet on Wells Fargo transactions (.4); Written and telephonic communications with Karen Mealha at Beus Gilbert (.5); Written communication to counsel re: retained professionals information for Receiver's report (.4).	150.00	1.50		33372264
D.S. Newman 10/29/2021	0.20	315.00	63.00	Y	FOUR - Correspondence with Trish Anzalone re: receipt of funds and related issues.	315.00	0.20		33386258
T. Anzalone 11/01/2021	1.10	150.00	165.00	Y	FOUR: Review communications between investor 188 and	150.00	1.10		33409941

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					counsel (.5); Draft distribution letter to investor 88 (.3); Prepare update regarding final distribution, all prior distribution checks cashed (.3).				
D.S. Newman 11/02/2021	0.40	315.00	126.00	Y	FOUR - Emails re: bank accounts and potential receipt of funds. (.3); Draft correspondence to bank re: accounts. (.1)	315.00	0.40		33416613
C.C. Cavallo 11/02/2021	1.00	315.00	315.00	Y	FOUR- Attention to claimants' transfer issues and various calls re: same.	315.00	1.00		33441711
T. Anzalone 11/02/2021	2.10	150.00	315.00	Y	FOUR: Written communications with HM on behalf of investor's K-1 (.2); Telephone conference with investor representative (.2); Review investor communications, and prepare responses to same (.6); Written communications with T. Salazar at BPBCPA (.4); Telephone conferences with Francisco Avalle at Wells Fargo (.4); Written and telephonic communications with counsel re: court approved transfers, additional transfer to Schwab (.3).	150.00	2.10		33409824
T. Anzalone 11/03/2021	1.50	150.00	225.00	Y	FOUR: Written and telephonic communications with counsel re: transfer motion on CVP investor (.4); Telephone conference with F. Avalle (.2); Written communication to Receiver regarding current interest rates at Wells Fargo for savings and checking accounts (.3); Review request for new interest bearing account at Wells Fargo (.1); Additional telephone conference with Francisco Avalle (.2); Written communications with F Avalle, review updated excel showing transfer of funds, remaining balance (.3).	150.00	1.50		33415524
T. Anzalone 11/04/2021	1.30	150.00	195.00	Y	FOUR: Review correspondence from Sharon Foote, draft 3rd quarter SFAR (.4); Prepare communication to Ms. Foote requesting edits to SFAR regarding distribution checks, special counsel fees, investors paid for the reporting period (.5); Review request from counsel, and commence review of transfer documents related to Schwab (.4).	150.00	1.30		33418513

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T. Anzalone 11/05/2021	2.10	150.00	315.00	Y	FOUR: Prepare for and telephone conference with Tony Salazar at BPBCPA regarding Promise Healthcare, investor AM K-1 , investor KO EIN request change, reversal of investor AA transfer, request from representative of investor OP due to deceased investor (1.6); Written communications with S. Foote, review proposed changes to SFAR and further responses to same (.5).	150.00	2.10		33425980
D.S. Newman 11/08/2021	0.10	315.00	31.50	Y	FOUR - Draft correspondence to Ian Stokoe and Simon Dickson re: CVP motion to intervene and order	315.00	0.10		33440687
D.S. Newman 11/08/2021	0.20	315.00	63.00	Y	FOUR - Draft correspondence to Ian Stokoe and Simon Dickson re: CVP Motion to Intervene and court order.	315.00	0.20		33465787
T. Anzalone 11/08/2021	0.90	150.00	135.00	Y	FOUR: Attention to recent filings including CVP's (.2); Review edited SFAR (.3); Written communications with Sharon Foote regarding investor and distribution information contained in financial report (.4).	150.00	0.90		33435374
D.S. Newman 11/10/2021	0.30	315.00	94.50	Y	FOUR - Communications with Receivers counsel re: administrative and other related matters concerning Receivership administration. (.3)	315.00	0.30		33465802
D.S. Newman 11/10/2021	0.30	315.00	94.50	Y	FOUR - Review SFAR for Q3.	315.00	0.30		33469285
C.C. Cavallo 11/10/2021	1.50	315.00	472.50	Y	FOUR- Attention to Mayer Brown settlement payments and related fee issues, including emails with team and review various filings re: same.	315.00	1.50		33497061
T. Anzalone 11/10/2021	1.20	150.00	180.00	Y	FOUR: Prepare for and teleconference with Sharon Foote regarding final edits to SFAR (.5); Written communications with Receiver and counsel re: SFAR (.3); Review and post on	150.00	1.20		33432741

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					Receiver's website Motion and Order to Intervene filed by Interested Party (.4).				
C.C. Cavallo 11/11/2021	1.00	315.00	315.00	Y	FOUR- Attention to settlement fee issues, including review prior motions and orders, emails with team re: same, and revise notice to court.	315.00	1.00		33497728
D.S. Newman 11/12/2021	0.20	315.00	63.00	Y	FOUR - Review correspondence from Simon Dickson and draft correspondence to Simon Dickson re: proposed telephone conference.	315.00	0.20		33476252
C.C. Cavallo 11/12/2021	0.40	315.00	126.00	Y	FOUR- Attention to draft notice re: receipt of funds from Mayer Brown and intent to pay Special Counsel.	315.00	0.40		33508024
T. Anzalone 11/12/2021	4.10	150.00	615.00	Y	FOUR: Review correspondence from IST regarding hosted data (.2); Review request from Receiver and commence breakdown of relevant information related to the various fee applications, including holdbacks and unpaid expenses (3.9).	150.00	4.10		33445036
D.S. Newman 11/15/2021	0.30	315.00	94.50	Y	FOUR - Draft additional correspondence and review additional correspondence from counsel re: notice.	315.00	0.30		33487344
D.S. Newman 11/15/2021	0.30	315.00	94.50	Y	FOUR - Draft correspondence to special counsel re: notice and draft and review correspondence from special counsel re: same. (.2); Draft correspondence to Chris Cavallo re: notice and review correspondence from Chris Cavallo re: same. (.1)	315.00	0.30		33487260
C.C. Cavallo 11/15/2021	0.40	315.00	126.00	Y	FOUR- Attention to draft notice, including revise and file same.	315.00	0.40		33508231
J. Etra 11/15/2021	0.20	315.00	63.00	Y	FOUR- Call from counsel for investor that sold its interest to CVP.	315.00	0.20		33474770

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T. Anzalone 11/15/2021	4.60	150.00	690.00	Y	FOUR: Continue tracking chronology of fee apps, awards, holdbacks (3.4); Commence preparation of bank balances report for Citibank accounts (.4); Written communication to Receiver re: SFAR (.1); Telephone conference with Tony Salazar regarding items previously discussed (.2); Commence preparation of spreadsheet to track outstanding fees, costs and invoices for Receivership estate (.5).	150.00	4.60		33454447
D.S. Newman 11/16/2021	1.00	315.00	315.00	Y	FOUR-Telephone conference with Jon Etra, Simon Dickson and Mark Brooks. (.5); Follow-up conference with Jon Etra and Chris Cavallo. (.5)	315.00	1.00		33488361
C.C. Cavallo 11/16/2021	0.40	315.00	126.00	Y	FOUR- Conference with Mr. Etra and Mr. Newman re: CVP and Global issues.	315.00	0.40		33508425
T. Anzalone 11/16/2021	4.40	150.00	660.00	Y	FOUR: Review recent court filings (.2); Post Notice of Receipt of Full Settlement Amount, Intent to Pay Special Counsel, and Receiver's Notice/Report on Distribution to FP Offshore (.3); Review terms of counsel retention, fee agreement regarding retained professionals (.5); Telephone conference with F. Palazollo regarding calculating fee payments to special counsel (1.1); Written communications with Receiver, Leo Beus regarding AAA invoice re: E&Y (.3); Obtain current bank balances for Wells Fargo accounts, and finalize bank balance report (.3); Finalize spreadsheets regarding holdbacks and other information (1.4); Prepare communication to Receiver and counsel re: spreadsheets and reports for potential distribution (.3).	150.00	4.40		33468779
D.S. Newman 11/17/2021	0.20	315.00	63.00	Y	FOUR - Review correspondence with approved claimant's representative. (.1); Execute and review distribution check and materials. (.1)	315.00	0.20		33504815
T. Anzalone 11/17/2021	2.70	150.00	405.00	Y	FOUR: Written communications with counsel (.2); Further	150.00	2.70		33475876

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					calculations of 1st-4th holdbacks, isolate Sun Capital fees and costs (.6); Prepare memo regarding calculations for same (.3); Telephone conferences with B. Brazell regarding potential distribution, check writing options (.5); Written request from Receiver's counsel re: Receiver's Report and prepare transmittal of requested information (.3); Telephone conference and written communication with representative for investor and communications with Receiver re: same (.3); Obtain Receiver's execution of check, update letter re: final distribution, and arrange for delivery of same (.5);				
D.S. Newman 11/18/2021	0.30	315.00	94.50	Y	FOUR - Draft correspondence to Sharen Foote and review correspondence to Sharen Foote re: SFAR.	315.00	0.30		33529486
T. Anzalone 11/18/2021	1.40	150.00	210.00	Y	FOUR: Telephonic and written communications with Bianca Brazell and T. Carrilo regarding upcoming distribution (.7); Written communication to investor regarding transmittal of distribution check, information regarding tracking (.3); Telephone conferences with Francisco Avalle (.2); Telephone conference with Sharon Foote (.2).	150.00	1.40		33482664
J. Etra 11/22/2021	1.00	315.00	315.00	Y	FOUR- Review materials and work on response to court's order on CVP motion to intervene.	315.00	1.00		33501406
D.S. Newman 11/22/2021	0.40	315.00	126.00	Y	FOUR - Review correspondence re: CVP motion response and draft correspondence re: same and conference with counsel re: same.	315.00	0.40		33508600
J. Etra 11/23/2021	0.40	315.00	126.00	Y	FOUR- Work on CVP/offshore issue.	315.00	0.40		33511380
D.S. Newman 11/23/2021	0.30	315.00	94.50	Y	FOUR - Telephone conference with Sharen Foote re: SFAR components and classification.	315.00	0.30		33509247

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C.C. Cavallo 11/24/2021	3.40	315.00	1,071.00	Y	FOUR- Prepare bills for SEC review. (NO CHARGE) (3.0); Review order re: FP Offshore extension and emails re: same (.4)	315.00	0.40		33535268
J. Etra 11/29/2021	0.80	315.00	252.00	Y	FOUR- Attention to response to order on CVP motion, including conferences and revisions to same.	315.00	0.80		33529157
C.C. Cavallo 11/29/2021	2.00	315.00	630.00	Y	FOUR- Prepare memoranda re: FP Offshore/CVP dispute, revisions to same, and communications with team re: same.	315.00	2.00		33535537
D.S. Newman 11/29/2021	0.40	315.00	126.00	Y	FOUR - Review and revised proposed filing for court order and brief conference with counsel re: same.	315.00	0.40		33538556
T. Anzalone 11/29/2021	2.20	150.00	330.00	Y	FOUR: Attention to recent filings by FP Offshore and Receiver related to October 28th Order (.4); Telephone conferences with Sharon Foote re: SFAR (.3); Draft letter to Bob Levenson regarding SFAR (.4); Review modified SFAR and prepare communication to Receiver re: fees paid (.5); Written communications with Barbara Cruz at BPBCPA (.2); Examine communication, calculations related to payment to Beus (.4).	150.00	2.20		33520210
T. Anzalone 11/30/2021	1.20	150.00	180.00	Y	FOUR: Written communication from Sharon Foote and review final SFAR (.4); Finalize letter to Bob Levenson and transmit SFAR to SEC counsel (.5); Post SFAR on Receiver's website (.3).	150.00	1.20		33530372
T. Anzalone 12/03/2021	0.40	150.00	60.00	Y	FOUR: Review request from counsel (.2); Examine Limited Partnership Change of Trustee Instructions for investor provided by Charles Schwab (.2).	150.00	0.40		33560937
C.C. Cavallo 12/06/2021	0.50	315.00	157.50	Y	FOUR- Attention to communications from investors and transfer information.	315.00	0.50		33670137

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T. Anzalone 12/06/2021	1.60	150.00	240.00	Y	FOUR: Ongoing review of requests related to investors 36 and 84 (.6); Written communication with counsel regarding same (.2); Review investor communications related to tax issues, future distributions (.5); Written communication from and review confirmation from R. Storrow of transfer (.3).	150.00	1.60		33569852
T. Anzalone 12/07/2021	1.90	150.00	285.00	Y	FOUR: Written communications with T. Salazar at BPBCPA (.4); Transmittal of Promise Healthcare financial information to Berkowitz' Tax Services Department (.3); Attention to investor requests regarding change of tax I.D. number and K-1 issues (.7); Review correspondence from retained professionals for Receiver's Report (.5).	150.00	1.90		33572031
D.S. Newman 12/08/2021	0.30	315.00	94.50	Y	FOUR - Review correspondence from representative re: claimant trust and correspondence re: same. (.2); Draft correspondence to Ed Cooper and Andrea Sierra re: same. (.1)	315.00	0.30		33598082
C.C. Cavallo 12/08/2021	1.20	315.00	378.00	Y	FOUR- Prepare draft motion to pay Hemming Norse consultants and emails re: same.	315.00	1.20		33669923
T. Anzalone 12/08/2021	2.90	150.00	435.00	Y	FOUR: Further review of investor and accountant queries regarding next year's K-1s (.4); Written communication to Receiver and his counsel re: same (.4); Examine correspondence from D. Zacharias re: retained by Beus Gilbert (.3); Review information from Promise Healthcare (.2); Written communication to T. Salazar at BPBCPA regarding issues (.4); Examine notification from investor's daughter regarding her death (.3); Written communication to Receiver and counsel re: process for handling request (.4); Continue review and monitoring of investor communications (.5).	150.00	2.90		33576130
J. Etra 12/09/2021	0.80	315.00	252.00	Y	FOUR- Reviewed email report from counsel to offshore (Mark Bloom) and attached draft stipulation provided by Mr. Bloom.	315.00	0.80		33600782

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					Conferred with Receiver re same. Zoom with Receiver and Mr. Bloom. Review Mr. Bloom's post-zoom email and responded with correction/clarification.				
D.S. Newman 12/09/2021	0.20	315.00	63.00	Y	FOUR - Review additional correspondence from Mark Bloom and Bob Levenson re: request for enlargement of time.	315.00	0.20		33598727
D.S. Newman 12/09/2021	0.70	315.00	220.50	Y	FOUR - Telephone conference with counsel for FP offshore re: FP offshore claim and CVP motion and proposed agreement between CVP and FP offshore. (.2); Review proposed situation forward by counsel for FP offshore and related correspondence from counsel for FP offshore re: telephone conference. (.3); Conference with counsel re: FP offshore draft document. (.2)	315.00	0.70		33598470
C.C. Cavallo 12/09/2021	0.40	315.00	126.00	Y	FOUR- Attention to FP Offshore issues, including review stipulation and related emails.	315.00	0.40		33669711
C.C. Cavallo 12/10/2021	0.30	315.00	94.50	Y	FOUR- Attention to FP Offshore issues and review orders.	315.00	0.30		33669639
G. Fasco 12/13/2021	0.20	150.00	30.00	Y	FOUR: Review email communication from registered regarding renewal of registered agent representation for receivership entities.	150.00	0.20		33595602
D.S. Newman 12/14/2021	0.30	315.00	94.50	Y	FOUR – Revise correspondence to Bank and telephone conference with Bank re: invoice payment issue. (.3)	315.00	0.30		33612189
C.C. Cavallo 12/14/2021	0.30	315.00	94.50	Y	FOUR- Attention to Hemming Motion and revisions to same, and emails to team re: same.	315.00	0.30		33655076
T. Anzalone 12/14/2021	3.80	150.00	570.00	Y	FOUR: Review communications from and telephonic communications with G. Fasco, examine registered agent services fees for the receivership entities (.4); Examine second filing by FP	150.00	3.80		33596146

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					Offshore, and order related to same (.4); Written communications with Sandra Polin at Grossman Roth (.3); Review correspondence from Hemming Morse (.3); Review correspondence (past and present) from Innovative Systems (.4); Telephone conference and written communications with Brian Levy at IST to request wire instructions, arrange for wire payment of hosted data on Relativity (.8); Draft letter to Citibank requesting wire transfer (.8); Written and telephonic communications with M. Lima at Citibank (.4).				
G. Fasco 12/14/2021	0.30	150.00	45.00	Y	FOUR: Review invoices for registered agent services for the receivership entities; Communication with T. Anzalone regarding payment of same.	150.00	0.30		33601190
T. Anzalone 12/15/2021	7.60	150.00	1,140.00	Y	FOUR: Complete wire transfer to IST, and review confirmation of same (.3); Written communication from A. Cioara and T. Salazar at BPBCPA regarding withholding requirements for Global Fund distribution (.4); Written request to F. Avalle at Wells Fargo re: accounts (.4); Commence update of investor spreadsheet to include information related to first distribution checks, secondary addresses, and key information (5.9); Draft response to A. Cioara regarding FP Offshore filings (.5); Written communication to Receive re: same (.1).	150.00	7.60		33601635
D.S. Newman 12/16/2021	0.10	315.00	31.50	Y	FOUR - Review correspondence from counsel for FP Offshore and draft correspondence to counsel for FP Offshore re: potential telephone conference. (.1)	315.00	0.10		33614134
D.S. Newman 12/16/2021	0.60	315.00	189.00	Y	FOUR - Telephone conference with counsel for FP Offshore re: status of negotiations with CVP and response due to court. (.3); Conference with counsel re: status. (.3)	315.00	0.60		33614439
J. Etra 12/16/2021	0.40	315.00	126.00	Y	FOUR- Review of email from counsel for Offshore and email to receive re same, and conferred with receiver re same.	315.00	0.40		33609149

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D.S. Newman 12/16/2021	0.30	315.00	94.50	Y	FOUR - Review correspondence re: approved claimant question.; Draft correspondence to Trish Anzalone re: same and draft correspondence to Receiver's accountants re: related issue.	315.00	0.30		33627479
T. Anzalone 12/16/2021	6.10	150.00	915.00	Y	FOUR: Review written request from Receiver, communications with Leo Beus (.4); Telephone conferences with K. Brunell regarding wire instructions for payment per Beus Gilbert request (.2); Review communication from investor JB (.2); Prepare written response to investor (.3); Review written correspondence from representative related to investor FM on behalf of AM (.4); Continue compilation of transmittal letters, interim checks, delivery confirmations and other information related to first distribution (2.9); Teleconference with Tony Salazar re: K-1 issues, Promise Healthcare, cross-reference of BPBCPA numbers to Receiver's investor numbers (.5); Written communication to Receiver and counsel re: same, final K1 previously issued, added as new claimant in 2021 (.6); Update chart of investor names, addresses (.6).	150.00	6.10		33606737
T. Anzalone 12/17/2021	6.40	150.00	960.00	Y	FOUR: Review correspondence from Andreea Cioara re: FP Global Fund (.3); Prepare draft response to A. Cioara regarding CVP motions, etc. (.6); Written communication with Receiver re: same (.2); Review monthly statements from Wells Fargo (.3); Examine correspondence from F. Avalle, updated spreadsheet regarding transactions on the 2 receivership accounts (.4); Examine 7 statements from Citibank for the month of November 2021 (.5); Confirmation of wire payment, and communication with M. Lima (.2); Review Promise Healthcare 2020 K-1s from the Liquidator's office (.3); Written communication to Tony Salazar at BPBCPA re: K-1s, upcoming meeting items with A. Cioara (.4); Review communication from Receiver re: request of investor TJ (.3); Review correspondence from Capital Corporate Services for registered agent services for FPCM, FPSV, FPSVII, and FPHV (.7); Telephone conferences with M. Lima regarding wiring payment for same (.2); Prepare wire transfer requests to Citibank requesting 4 wires from 4 different accounts (.7); Written	150.00	6.40		33611318

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					communications with T. Salazar (.3); Written communications with Receiver (.4); Written request to Wells Fargo and Citibank regarding bank statements (.6).				
D.S. Newman 12/20/2021	0.20	315.00	63.00	Y	ONE - Draft correspondence to Chris Cavallo and review correspondence from Chris Cavallo re: deposition and topics (.2).	315.00	0.20		33648013
J. Etra 12/21/2021	0.10	315.00	31.50	Y	FOUR- Correspondence with counsel for offshore.	315.00	0.10		33630225
D.S. Newman 12/21/2021	0.20	315.00	63.00	Y	FOUR- Review correspondence from Mark Bloom re: communications between FP Offshore and CVP (.2).	315.00	0.20		33648312
J. Etra 12/22/2021	1.40	315.00	441.00	Y	FOUR- Work on offshore issue, including calls and correspondence with Receiver and counsel for offshore.	315.00	1.40		33630233
D.S. Newman 12/22/2021	1.00	315.00	315.00	Y	FOUR- Review multiple correspondence from Mark Bloom and counsel re: proposed Motion and Order re: CVP/FP Offshore, conversations and draft multiple correspondence re: same; conference with Jonathan Etra re: same (1.0).	315.00	1.00		33648390
C.C. Cavallo 12/22/2021	0.40	315.00	126.00	Y	FOUR- Attention to FP OFFshore issues, including emails with team re: same.	315.00	0.40		33653720
J. Etra 12/23/2021	1.20	315.00	378.00	Y	FOUR- Attention to issues re CVP motion and resolution of same.	315.00	1.20		33637004
C.C. Cavallo 12/23/2021	1.00	315.00	315.00	Y	FOUR- Attention to FP Offshore issues, including various emails and draft filings (.3); finalize and file Hemming Morse request for payment (.7)	315.00	1.00		33653643
J. Etra 12/24/2021	0.60	315.00	189.00	Y	FOUR- Work on issue re resolution of CVP motion, including calls	315.00	0.60		33639425

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					with with counsel for Offshore and Receiver.				
D.S. Newman 12/24/2021	0.20	315.00	63.00	Y	FOUR- Review correspondence from Mark Bloom, counsel for offshore including revised Motion for additional enlargement of time (.2).	315.00	0.20		33648519
D.S. Newman 12/24/2021	0.30	315.00	94.50	Y	FOUR- Telephone conference with Jonathan Etra re: CVP/Offshore documents and Offshore request for enlargement (.2); Review correspondence from Mark Bloom (.1).	315.00	0.30		33648483
C.C. Cavallo 12/24/2021	0.30	315.00	94.50	Y	FOUR- Attention to FP Offshore issues.	315.00	0.30		33653544
J. Etra 12/27/2021	0.20	315.00	63.00	Y	FOUR- Attention to Offshore's draft motion for third extension of deadline to respond, and e-mails re same.	315.00	0.20		33639445
D.S. Newman 12/27/2021	0.40	315.00	126.00	Y	FOUR- Review correspondence from Mark Bloom and Will Dorsey and draft correspondence to Mark Bloom re: proposed motion and review follow up correspondence and draft correspondence to Mark Bloom (.4).	315.00	0.40		33648661
D.S. Newman 12/29/2021	1.00	315.00	315.00	Y	FOUR- Review correspondence from Mark Bloom re: Order on CVP Motion (.1); draft correspondence to Bob Levenson re: same (.1); draft correspondence to Mark Bloom re: proposed order on CVP Motion (.1); review correspondence from Mark Bloom (.1); review and comment re: proposed response and order and draft correspondence re: same (.6).	315.00	1.00		33650208
C.C. Cavallo 12/29/2021	0.30	315.00	94.50	Y	FOUR- Attention to order on Offshore extension and related issues.	315.00	0.30		33653312
T. Anzalone 12/29/2021	0.50	150.00	75.00	Y	FOUR: Review recent filings including third extension by FP	150.00	0.50		33655628

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					Offshore (.4); Prepare communication to counsel re: same (.1).				
D.S. Newman 12/30/2021	0.70	315.00	220.50	Y	FOUR- Draft and review correspondence from counsel for FP Offshore (.2); Conference with counsel re FP Offshore email (.1); Telephone conference with FP Offshore counsel (.3);Review follow-up correspondence re FP Offshore (.1).	315.00	0.70		33653726
J. Etra 12/30/2021	1.00	315.00	315.00	Y	FOUR- Review of draft motion and order, revisions re same, calls, correspondence, and zoom with Receiver and interested parties.	315.00	1.00		33660606
D.S. Newman 12/31/2021	1.10	315.00	346.50	Y	FOUR- Multiple emails and telephone conferences re response and order on CVP motion and review documents relating to same.	315.00	1.10		33673269
J. Etra 12/31/2021	1.50	315.00	472.50	Y	FOUR- Work on matters re CVP motion, including review of drafts, calls, and email correspondence.	315.00	1.50		33673282
J. Etra 01/02/2022	0.10	315.00	31.50	Y	FOUR- Review of correspondence between FP offshore counsel and Receiver.	315.00	0.10		33673240
J. Etra 01/03/2022	0.80	315.00	252.00	Y	FOUR- Work on CVP motion issues.	315.00	0.80		33681177
D.S. Newman 01/03/2022	1.50	315.00	472.50	Y	FOUR - Review correspondence from Mark Bloom and proposed orders and draft comments/edits re: same; conference and emails to counsel re: draft orders and status; review email from Mark Bloom re: wire instructions; additional emails with counsel re: wire instructions and response thereto; review follow up correspondence from Mark Bloom; follow up correspondence with counsel (1.5).	315.00	1.50		33692428
D.S. Newman 01/03/2022	0.20	315.00	63.00	Y	ONE - Conference with Scott Bouchner and David Segal re: documentation re: investors (.2).	315.00	0.20		33692496

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01/04/2022	2.60	150.00	390.00	Y	FOUR: Written communication from Rene Arguello and review November transactions at Wells Fargo (.5); Written communication to Receiver regarding same (.2); Review correspondence from Maydell Lima at Citibank (.3); Prepare responsive communication to Ms. Lima (.2); Additional telephone and written communications with Maydell Lima (.6); Written communications with Receiver regarding same (.3); Written communications with counsel J. Etra and Receiver regarding wire transfer for fees, FP Offshore payment (.5).	150.00	2.60		33677413
J. Etra 01/05/2022	0.40	315.00	126.00	Y	FOUR- Attention to wiring of funds to FP offshore, and sent reference number to Mr. Bloom.	315.00	0.40		33687031
D.S. Newman 01/05/2022	0.80	315.00	252.00	Y	FOUR - Review multiple correspondence re: payment of distribution re: FP Offshore (.2), draft multiple correspondence re: same (.2) conference with bank re: distribution and review follow up correspondence re: transfer and draft correspondence to counsel re: same and review follow up correspondence from counsel for FP Offshore (.4).	315.00	0.80		33693255
D.S. Newman 01/05/2022	0.70	315.00	220.50	Y	FOUR- Review correspondence re: payment of special counsel fees, revise same, and multiple correspondence re: same and telephone conference with bank re: same (.7).	315.00	0.70		33693263
D.S. Newman 01/05/2022	0.20	315.00	63.00	Y	FOUR - Telephone conference with Trish Anzalone re: invoice payments (.2).	315.00	0.20		33693273
C.C. Cavallo 01/05/2022	0.70	315.00	220.50	Y	FOUR- Attention to motion for approval to recognize transfer and email to related entity (.4); review various correspondence re: court's orders and distributions (.3)	315.00	0.70		33713750
T. Anzalone 01/05/2022	2.40	150.00	360.00	Y	FOUR: Examine correspondence from Ian Stokoe, FP Offshore direction letter, court filings related to same (.9); Prepare letter to	150.00	2.40		33682797

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					Francisco Avalle at Wells Fargo requesting transfer of funds, wire transfer of first payment to FP Offshore (.8); Written communications with Receiver and his counsel (.4); Telephone conference with F. Avalle and arrange for wire payment today (.3).				
J. Etra 01/06/2022	0.30	315.00	94.50	Y	FOUR- Attention to FP offshore's receipt of funds, and the wiring of funds to CVP.	315.00	0.30		33691584
C.C. Cavallo 01/06/2022	0.30	315.00	94.50	Y	FOUR- Attention to various distribution issues and related emails.	315.00	0.30		33713864
T. Anzalone 01/06/2022	1.50	150.00	225.00	Y	FOUR: Written and telephonic communications with F. Avalle, review confirmation of wire transfers, reference numbers to provide counsel (.4); Update distribution list to reflect payment made to FP Offshore (.3); Communications with Receiver and isolate statements and transactions from June - September for the receivership accounts (.8).	150.00	1.50		33686711
D.S. Newman 01/07/2022	0.80	315.00	252.00	Y	FOUR - Finalize correspondence re: wire transfer per Offshore instructions. (.2); Telephone conference with Trish Anzalone re: same. (.1); Telephone conference with Wells re: wire transfer. (.2); Review correspondence from Mark Bloom confirming wire transfer related information. (.1); Review correspondence re: corporate renewals. (.1); Telephone conference with City Bank re: payment re: corporate renewals. (.1)	315.00	0.80		33700448
D.S. Newman 01/07/2022	1.30	315.00	409.50	Y	FOUR - Attend various administrative functions re: Receivership including review of statements and related materials.	315.00	1.30		33712633
J. Etra 01/07/2022	0.20	315.00	63.00	Y	FOUR- Attention to wiring of funds to CVP, per court order.	315.00	0.20		33700643
T. Anzalone 01/07/2022	3.10	150.00	465.00	Y	FOUR: Obtain verbal authorization from Receiver regarding payments (.2); Update letter to Citibank and transmit request for	150.00	3.10		33682088

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					payment of registered agent fees for 4 receivership entities (.9); Prepare communication to M. Lima at the bank re: same (.2); Telephone conference with M. Lima re: requested check images on statements, and review correspondence (.2); Telephone conference with Receiver (.1); Review correspondence from Offshore Liquidator and draft correspondence to Wells Fargo requesting distribution/wire payment to CVP (1.1); Written communication with Receiver related to same (.2); Telephone conference with F. Avalle and arrange for transfer of funds (.2).				
D.S. Newman 01/10/2022	0.50	315.00	157.50	Y	FOUR - Review correspondence from Leo Beus and draft correspondence to Leo Beus re: approved claimant distribution related issue. (.2); Finalize correspondence re: payment re: invoices and address related issues. (.3)	315.00	0.50		33741310
C.C. Cavallo 01/10/2022	0.60	315.00	189.00	Y	FOUR- Review emails re: payment issues and pending transfer requests.	315.00	0.60		33754414
J. Etra 01/11/2022	0.10	315.00	31.50	Y	FOUR- Attention to CVP motion and orders.	315.00	0.10		33706271
D.S. Newman 01/11/2022	0.10	315.00	31.50	Y	FOUR - Draft correspondence to Leo Beus re: Offshore.	315.00	0.10		33709829
C.C. Cavallo 01/11/2022	0.40	315.00	126.00	Y	FOUR- Attention to FP Offshore filings and related issues.	315.00	0.40		33754579
T. Anzalone 01/11/2022	0.80	150.00	120.00	Y	FOUR: Review United States Department of Commerce, US Census Bureau form (.2); Telephone conference with Tony Salazar at BPBCPA, regarding same (.3); Review FP Offshore Notice and 2nd Order related to same (.3).	150.00	0.80		33698775
D.S. Newman 01/12/2022	0.70	315.00	220.50	Y	FOUR - Review various statements in connection with Founding Partners related accounts.	315.00	0.70		33719787

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T. Anzalone 01/14/2022	1.10	150.00	165.00	Y	FOUR: Written request from Receiver and prepare responses related to July and September financial transactions (.6); Review December 2021 statements from Citibank (.3); Written correspondence from Wells Fargo re: new account (.2).	150.00	1.10		33721418
T. Anzalone 01/18/2022	2.90	150.00	435.00	Y	FOUR: Written communications with Dafne Espinoza (.3); Compile statements and supporting documents for third quarter Standardized Fund Accounting Report (2.3); Written transmittal of same to FP team at BPBCPA (.3).	150.00	2.90		33709682
T. Anzalone 01/19/2022	0.40	150.00	60.00	Y	FOUR: Written communications with T. Salazar regarding census form (.4).	150.00	0.40		33735077
T. Anzalone 01/20/2022	0.90	150.00	135.00	Y	FOUR: Written communications from Tony Salazar regarding investor and tax issues (.6); Written communication with counsel re: transfer of interest, and investor OP (.3).	150.00	0.90		33740678
T. Anzalone 01/21/2022	2.10	150.00	315.00	Y	FOUR: Prepare for and teleconference with Tony Salazar at BPBCPA regarding census, tax returns, investors AM, OP, KO and TJ (.7); Written communication from Sharon Foote (.2); Preliminary review of SFAR and request edit (.4); Written communication to T. Salazar transmitting investor list (.3); Telephone conferences with Maydell Lima at Citibank re: FP money market account (.2); Written communications with Receiver re: Citibank statements (.3).	150.00	2.10		33745843
T. Anzalone 01/24/2022	0.40	150.00	60.00	Y	FOUR: Written communications from Realty Capital Partners regarding status of 2021 K-1s (.2); Schedule next call with Tony Salazar BPBCPA (.2).	150.00	0.40		33757452
T. Anzalone 01/25/2022	1.20	150.00	180.00	Y	FOUR: Review updated SFAR, communication from Sharon Foote (.3); Examine court filings referenced therein including payments to Special Counsel (.5); Prepare communication to Receiver	150.00	1.20		33760222

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					regarding same, proposed changes related to Receiver's motion (.4).				
G. Fasco 01/25/2022	0.30	150.00	45.00	Y	FOUR: Receipt and review of annual report reminder notices (.1); Review file with respect to same (.1); Written communication to T. Anzalone regarding filings (.1).	150.00	0.30		33761685
T. Anzalone 01/27/2022	0.60	150.00	90.00	Y	FOUR: Review notices related to 2022 annual report filings for the receivership entities (.2); Written communications with G. Fasco related to same (.2); Written communication to counsel (.2).	150.00	0.60		33771208
G. Fasco 01/27/2022	0.30	150.00	45.00	Y	FOUR: Communication regarding 2022 annual report filings for the receivership entities.	150.00	0.30		33771811
T. Anzalone 01/31/2022	0.50	150.00	75.00	Y	FOUR: Review written request from Dafne Espinoza, CPA at BPBCPA (.2); Review filings of Hemming Morse and prepare response to D. Espinoza regarding same (.3).	150.00	0.50		33804898
T. Anzalone 02/01/2022	0.60	150.00	90.00	Y	FOUR: Prepare for and teleconference with receiver's counsel regarding Schwab request, investor NP transfer, request of representative for deceased investor regarding tax ID, corporate filings for receivership entities, status of report (.5); Written communication to counsel regarding Schwab request (.1).	150.00	0.60		33815888
C.C. Cavallo 02/02/2022	1.20	315.00	378.00	Y	FOUR-Attention to FP Offshore payment language and related settlement issues, including review settlement and exhibits, and emails with team re: same.	315.00	1.20		33848408
D.S. Newman 02/02/2022	0.70	315.00	220.50	Y	FOUR - Review various correspondence from Scot Stirling re: settlement agreement and offshore disbursements; review settlement agreement provisions and review multiple follow-up correspondence re: FP offshore. (.5); Correspondence to Chris	315.00	0.70		33827787

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<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
					Cavallo and John Etra re: same. (.2)				
D.S. Newman 02/02/2022	0.10	315.00	31.50	Y	ONE - Review correspondence from Elizabeth Budzynski re: FP offshore.	315.00	0.10		33828279
J. Etra 02/02/2022	0.40	315.00	126.00	Y	FOUR-Correspondence with Beus Gilbert, Receiver, and Mr. Cavllo re distribution of funds from FP Offshore to its sub-investors.	315.00	0.40		33824734
T. Anzalone 02/03/2022	0.30	150.00	45.00	Y	FOUR: Written communications with Tony Salazar regarding tax and investor queries (.3).	150.00	0.30		33828526
D.S. Newman 02/07/2022	0.30	315.00	94.50	Y	FOUR-Review correspondence from Promise Membership holder and telephone conference with Promise Membership holder. (.3)	315.00	0.30		33856210
D.S. Newman 02/08/2022	0.20	315.00	63.00	Y	FOUR - Review correspondence from Andreea Cioara-Schinas at Berkowitz re: tax return issue and draft correspondence to Andreea Cioara-Schinas re: same (.2).	315.00	0.20		33856540
T. Anzalone 02/08/2022	3.30	150.00	495.00	Y	FOUR: Prepare for, teleconference and follow up telephone call with Tony Salazar regarding preparation of tax documents, treatment of K-1s, investor issues (1.1); Review correspondence from IST regarding data hosted (.3); Review Wells Fargo checking account statement (.2); Written communication to Francisco Avalor regarding January statements (.4); Written communication from Andreea Cioara regarding investor TJ query (.3); Review correspondence from Wells Fargo re: interest rate disclosure (.3); Draft communication to JD trustee for deceased investor (.3); Review documents supporting proof of claim filed on behalf of investor OP (.4).	150.00	3.30		33844812
T. Anzalone 02/09/2022	1.90	150.00	285.00	Y	FOUR: Review correspondence from Wells Fargo re: tax treatment (.2); Review prior and current interest rates of	150.00	1.90		33849721

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<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
					receivership account (.3); Review Citibank online platform, account transactions (.4); Review response from A. Cioara re: investor query on upcoming K-1s, Receiver's reply as to same (.2); Draft letter to M. Lima at Citibank requesting transfer of funds (.4); Compile and examine Citibank account statements for January 2022 (.4).				
T. Anzalone 02/11/2022	1.40	150.00	210.00	Y	FOUR: Written communications with B. Cruz, review BPBCPA narratives for work performed (.3); Review and organize financial, including statements and supporting bank transactions, from 2021 (1.1).	150.00	1.40		33864218
G. Fasco 02/11/2022	2.10	150.00	315.00	Y	FOUR-File 2022 Florida annual reports for receivership entities (2.0); Related communication with P. Anzalone (.1)	150.00	2.10		33865531
T. Anzalone 02/14/2022	1.50	150.00	225.00	Y	FOUR: Review 6 Forms 1099 from Citibank (.3); Written communication to Tony Salazar transmitting same (.2); Examine 2022 annual report vouchers for FPCM, FPSV, FPSVII and FPHV (.3); Review 1099 Form from Wells Fargo (.1); Prepare second communication to Tony Salazar (.2); Written communications with Receiver regarding January 2022 monthly statements from Citibank and Wells Fargo for all receivership accounts (.4).	150.00	1.50		33869023
T. Anzalone 02/15/2022	3.40	150.00	510.00	Y	FOUR: Written communications with Receiver (.3); Review communications with Chris Paz re: interest rate on receivership accounts (.2); Review prior Standardized Fund Accounting Reports prepared (1.9); Written communications with Sharon Foote regarding SFAR amendment (.3); Written communications with Receiver regarding SFAR amendment, 4Q SFAR comments (.7).	150.00	3.40		33877381
T. Anzalone 02/16/2022	1.30	150.00	195.00	Y	FOUR: Written and telephonic communications with Sharon Foote (.6); Telephone conferences with Tony Salazar regarding investor claim numbers, and written communications re: same (.4); Review investor communications and prepare update to Receiver's counsel	150.00	1.30		33882798

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<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
				(.3).					
D.S. Newman 02/17/2022	0.40	315.00	126.00	Y	FOUR - Review SFAR and amended SFAR and telephone conference with Trish Anzalone re: same.	315.00	0.40		33916799
T. Anzalone 02/17/2022	2.50	150.00	375.00	Y	FOUR: Review amended SFAR, communication from Sharon Foote (.3); Written communications and teleconference with Receiver regarding amendments to 2Q SFAR, 4Q 2021 SFAR (.9); Prepare correspondence regarding requested updates, including changes to defined terms (.3); Review communications with C. Paz at Citibank (.2); Request for prior communication related to interest rate (.3); Obtain and transmit to Receiver requested information related to accounts at Citibank (.5).	150.00	2.50		33888134
D.S. Newman 02/18/2022	0.10	315.00	31.50	Y	FOUR - Conference with Trish Anzalone re: SFAR and revisions to same. (.1)	315.00	0.10		33918252
T. Anzalone 02/18/2022	0.40	150.00	60.00	Y	FOUR: Telephone conference with Receiver (.1); Written and telephonic communications with Sharon Foote (.3).	150.00	0.40		33894532
D.S. Newman 02/22/2022	0.10	315.00	31.50	Y	FOUR - draft correspondence to Chris Cavallo re: expert invoice (.1).	315.00	0.10		33921651
T. Anzalone 02/22/2022	2.20	150.00	330.00	Y	FOUR: Written communications related to Citibank accounts (.2); Telephone conference from investor and review correspondence related to 2021 K-1 issuance (.3); Examine amended 2Q and 4Q SFARs from BPBCPA (.4); Prepare communication to S. Foote regarding defined term additional corrections required (.3); Written query from investor (.2); Prepare response to investor (2); Written communication to Receiver and his counsel re: update to website (.2); Review communication from Receiver (.1); Written communications with B. Cruz at BPBCPA re: Form 1099 (.3).	150.00	2.20		33908151

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<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
D.S. Newman 02/23/2022	0.30	315.00	94.50	Y	FOUR - Review SFAR and amendment to SFAR and finalization of same (.3).	315.00	0.30		33921796
C.C. Cavallo 02/23/2022	2.00	315.00	630.00	Y	FOUR-Prepare motion to pay TRB expert consultant, and attention to related documents (1.2); review communications and other documents re: Grosvenor and Voth (.8)	315.00	2.00		33964873
T. Anzalone 02/23/2022	5.40	150.00	810.00	Y	FOUR: Review corrected SFARs from accountants, and written communication to Receiver requesting review and execution (.4); Examine online banking at Citibank (.2); Telephone conferences with Receiver (.2); Commence review of entries for information to be included in Receiver's Report (2.6); Written communications with B. Cruz at BPBCPA re: 1099, updated reports (.4); Telephone conference with Tony Salazar from BPBCPA tax department (.5); Obtain executed SFARs from receiver (.1); Written correspondence to Bob Levenson transmitting same (.4); Draft update for website regarding issuance of investor K-1s (.3); Post SFARs to Receiver's website (.3).	150.00	5.40		33914419
G. Fasco 02/23/2022	0.40	150.00	60.00	Y	FOUR-Receipt and review of invoices from CT Corporation for Delaware registered agent services for Delaware receivership entities (.1); Communication to T. Anzalone regarding same (.1); Communication with Capitol Services requesting quote to appoint them as registered agent (.2).	150.00	0.40		33919472
D.S. Newman 02/24/2022	0.10	315.00	31.50	Y	FOUR - Telephone conference with Trish Anzalone re: approved claimant inquiry. (.1)	315.00	0.10		33942786
D.S. Newman 02/24/2022	0.20	315.00	63.00	Y	FOUR-Review correspondence from Bart Dewey and draft correspondence to Bart Dewey re: offshore investor. (.1); Review correspondence from Scot Stirling re: offshore investment advisor. (.1)	315.00	0.20		33943338

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<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
D.S. Newman 02/24/2022	0.30	315.00	94.50	Y	FOUR - Telephone conference with Citi Bank re: Receiver accounts. (.2) Review correspondence from Trish Anzalone re: form 1099. (.1)	315.00	0.30		33943426
D.S. Newman 02/24/2022	0.10	315.00	31.50	Y	FOUR - Review correspondence re: registered agent related issue. (.1)	315.00	0.10		33943453
C.C. Cavallo 02/24/2022	1.00	315.00	315.00	Y	FOUR-Review communications and other documents re: Grosvenor and Voth, and updates to team re: same.	315.00	1.00		33965280
T. Anzalone 02/24/2022	5.50	150.00	825.00	Y	FOUR: Written communications with S. Boatwright (.7); Draft response to investor RH (.2); communications with B. Cruz re: 1099 (.3); Written communications with G. Fasco regarding Delaware registered agent services for certain receivership entities (.2); Written communications with B. Brazell regarding BPBCPA (.2); Witten communications with BPBCPA, Hemming Morse, Grossman Roth, Beus Gilbert (.9); Assemble January 2022 transactions for all receivership accounts at Citibank and WF, compile supporting documents (.6); Teleconference with G. Fasco re: change in registered agents (.5); Written communication to Receiver regarding Delaware registered agent (.2); Telephone conference with C. Cavallo, review communications related to offshore investor (.8); Telephone and written communications with Tony Salazar (.3); Telephonic and written communications with David Callaghan, Hemming Morse (.4); Telephone conference with Bianca Brazell (.2).	150.00	5.50		33920751
G. Fasco 02/24/2022	0.90	150.00	135.00	Y	FOUR: Written communications with T. Anzalone regarding Delaware registered agent services for certain receivership entities (.2); Teleconference with T. Anzalone regarding change of Delaware registered agent (.5); Written communications with Florida registered agent regarding costs to appoint them as Delaware registered agent (.2); Review Delaware form change of registered agent.	150.00	0.90		33921591

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<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
T. Anzalone 02/25/2022	7.60	150.00	1,140.00	Y	FOUR: Review additional investor inquiries (.3); Prepare draft responses, written communications to Receiver re: same (.3); Examine motions and court-approved hourly rates for retained professionals, incorporate information into Receiver's Report (.4); Review online banking, update spreadsheet reflecting balances for all 9 receivership accounts (.5); Written communication to Receiver and counsel re: same (.1); Written and telephonic communications with M. Lima regarding banking (.4); Compile statements from 2019 - 2022 for FP Designee account xx9447, and prepare excel depicting all activity (1.7); Telephone conference with investor AB (.1); Prepare draft response to AB questions, communication to Receiver (.2); Obtain statements from 1-19 through today's date for FPCM account ending xx8273, and prepare excel depicting all activity and transactions (1.6); Written communications with S. Stirling, review proposed insert for Status Report related to arbitration (.3); Review corrected 1099s from BPBCPA for FPSVF, communications with T. Salazar and B. Brazell re: same (.2); Compile statements for xx9476 FPHV fund account and commence preparation of excel identifying all activity (1.5).	150.00	7.60		33926945
T. Anzalone 02/28/2022	1.60	150.00	240.00	Y	FOUR: Review response/approval from Receiver re: change in Delaware registered agents (.1); Written responses from M. Lima and checks from requested transactions (.7); Review arbitration status report from Beus Gilbert (.2); Draft update regarding AAA and CPR arbitrations regarding E&Y claims (.4); Communications with Receiver regarding same (.2).	150.00	1.60		33941729
G. Fasco 02/28/2022	0.60	150.00	90.00	Y	FOUR: Review email correspondence from Receiver authorizing change of Delaware registered agent (.1); Prepare Delaware change of registered forms for each of Founding Partners Hybrid-Value Fund, LP., Founding Partners Stable-Value Fund, L.P., and Founding Partners Stable-Value Fund II, L.P. (.4); Circulate same for the Receiver's review and execution (.1).	150.00	0.60		33946219
Total Hours	503.60					Total ToBill Hours	500.50		

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<u>Timekeeper /</u> <u>Date</u>	<u>Base</u> <u>Hours</u>	<u>Base</u> <u>Rate</u>	<u>Base</u> <u>Dollars</u>	<u>Work Description</u> <u>Phase / Task Codes</u>	<u>ToBill</u> <u>Rate</u>	<u>ToBill</u> <u>Hours</u>	<u>Spec</u> <u>Bill</u>	<u>Time ID No.</u>
Total Dollar Value			\$94,218.00	Total Dollar Value of ToBill Hours				\$93,241.50

TIMEKEEPER SUMMARY

<u>Initials</u>	<u>Name</u>	<u>Summary – Base Time</u>			<u>Summary – ToBill Time</u>			<u>Last Date</u>	<u>Optional</u> <u>Credit</u>	<u>Billing</u> <u>Credit</u>
		<u>Hours</u>	<u>Avg Rate</u>	<u>Dollars</u>	<u>Hours</u>	<u>Avg Rate</u>	<u>Dollars</u>	<u>Atty Turned</u> <u>in Time</u>		
CC17	C.C. Cavallo	30.70	315.00	9,670.50	27.70	315.00	8,725.50	02/24/2022	_____	_____
JE2	J. Etra	26.30	315.00	8,284.50	26.30	315.00	8,284.50	02/02/2022	_____	_____
ML7	M.D. Lessne	1.90	315.00	598.50	1.90	315.00	598.50	10/14/2021	_____	_____
DSN	D.S. Newman	54.30	315.00	17,104.50	54.20	315.00	17,073.00	02/24/2022	_____	_____
PA7	T. Anzalone	385.10	150.00	57,765.00	385.10	150.00	57,765.00	02/28/2022	_____	_____
GF1	G. Fasco	5.30	150.00	795.00	5.30	150.00	795.00	02/28/2022	_____	_____
Prebill Totals		503.60	187.09	94,218.00	500.50	186.30	93,241.50		Total Fees to Bill	_____

UNBILLED COSTS - Through 02/28/2022

<u>Date</u>	<u>Cost</u>	<u>Cost Description</u>	<u>ToBill Amt</u>	<u>Cost ID No.</u>
05/24/2021	Fed Ex	Y Federal Express charge	34.50	17159411
05/26/2021	Fed Ex	Y Federal Express charge	23.68	17159426
05/26/2021	Fed Ex	Y Federal Express charge	23.63	17159427
05/26/2021	Fed Ex	Y Federal Express charge	26.63	17159428
05/26/2021	Fed Ex	Y Federal Express charge	26.63	17159429
05/26/2021	Fed Ex	Y Federal Express charge	32.79	17159430
05/26/2021	Fed Ex	Y Federal Express charge	29.56	17160277
05/27/2021	Fed Ex	Y Federal Express charge	24.31	17163163
05/27/2021	Fed Ex	Y Federal Express charge	21.32	17163164
05/27/2021	Fed Ex	Y Federal Express charge	26.63	17159438
05/27/2021	Fed Ex	Y Federal Express charge	26.63	17159439
05/27/2021	Fed Ex	Y Federal Express charge	26.46	17159440
05/27/2021	Fed Ex	Y Federal Express charge	21.32	17159441
05/27/2021	Fed Ex	Y Federal Express charge	21.32	17159442

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05/27/2021	Fed Ex	Y	Federal Express charge	21.15	17159443
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159444
05/27/2021	Fed Ex	Y	Federal Express charge	19.27	17159445
05/27/2021	Fed Ex	Y	Federal Express charge	32.79	17159446
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159447
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159448
05/27/2021	Fed Ex	Y	Federal Express charge	21.15	17159449
05/27/2021	Fed Ex	Y	Federal Express charge	32.14	17159450
05/27/2021	Fed Ex	Y	Federal Express charge	21.15	17159451
05/27/2021	Fed Ex	Y	Federal Express charge	26.46	17159452
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159453
05/27/2021	Fed Ex	Y	Federal Express charge	26.46	17159454
05/27/2021	Fed Ex	Y	Federal Express charge	21.15	17159455
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159456
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159457
05/27/2021	Fed Ex	Y	Federal Express charge	26.46	17159458
05/27/2021	Fed Ex	Y	Federal Express charge	21.80	17159459
05/27/2021	Fed Ex	Y	Federal Express charge	21.80	17159460
05/27/2021	Fed Ex	Y	Federal Express charge	21.80	17159461
05/27/2021	Fed Ex	Y	Federal Express charge	28.99	17159462
05/27/2021	Fed Ex	Y	Federal Express charge	21.15	17159463
05/27/2021	Fed Ex	Y	Federal Express charge	14.14	17159464
05/27/2021	Fed Ex	Y	Federal Express charge	24.49	17159465
05/27/2021	Fed Ex	Y	Federal Express charge	21.15	17159466
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159467
05/27/2021	Fed Ex	Y	Federal Express charge	21.32	17159468
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159469
05/27/2021	Fed Ex	Y	Federal Express charge	21.15	17159470
05/27/2021	Fed Ex	Y	Federal Express charge	21.15	17159471
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159472
05/27/2021	Fed Ex	Y	Federal Express charge	25.77	17159473
05/27/2021	Fed Ex	Y	Federal Express charge	21.15	17159474
05/27/2021	Fed Ex	Y	Federal Express charge	35.32	17159475
05/27/2021	Fed Ex	Y	Federal Express charge	35.32	17159476
05/27/2021	Fed Ex	Y	Federal Express charge	28.99	17159477
05/27/2021	Fed Ex	Y	Federal Express charge	28.99	17159478
05/27/2021	Fed Ex	Y	Federal Express charge	28.99	17159479
05/27/2021	Fed Ex	Y	Federal Express charge	25.28	17159480
05/27/2021	Fed Ex	Y	Federal Express charge	26.46	17159481
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159482
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159483
05/27/2021	Fed Ex	Y	Federal Express charge	24.64	17159484
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159485
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159486

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05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159487
05/27/2021	Fed Ex	Y	Federal Express charge	21.15	17159488
05/27/2021	Fed Ex	Y	Federal Express charge	23.68	17159489
05/27/2021	Fed Ex	Y	Federal Express charge	23.68	17159490
05/27/2021	Fed Ex	Y	Federal Express charge	28.99	17159491
05/27/2021	Fed Ex	Y	Federal Express charge	28.99	17159492
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159493
05/27/2021	Fed Ex	Y	Federal Express charge	21.80	17159494
05/27/2021	Fed Ex	Y	Federal Express charge	24.64	17159495
05/27/2021	Fed Ex	Y	Federal Express charge	26.46	17159496
05/27/2021	Fed Ex	Y	Federal Express charge	26.46	17159497
05/27/2021	Fed Ex	Y	Federal Express charge	21.32	17159498
05/27/2021	Fed Ex	Y	Federal Express charge	23.68	17159499
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159500
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159501
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159502
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159503
05/27/2021	Fed Ex	Y	Federal Express charge	31.50	17159504
05/27/2021	Fed Ex	Y	Federal Express charge	21.32	17159505
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159506
05/27/2021	Fed Ex	Y	Federal Express charge	21.15	17159507
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159508
05/27/2021	Fed Ex	Y	Federal Express charge	23.68	17159509
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159510
05/27/2021	Fed Ex	Y	Federal Express charge	28.99	17159511
05/27/2021	Fed Ex	Y	Federal Express charge	28.99	17159512
05/27/2021	Fed Ex	Y	Federal Express charge	42.49	17159513
05/27/2021	Fed Ex	Y	Federal Express charge	21.15	17159514
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159515
05/27/2021	Fed Ex	Y	Federal Express charge	21.32	17159516
05/27/2021	Fed Ex	Y	Federal Express charge	21.32	17159517
05/27/2021	Fed Ex	Y	Federal Express charge	21.32	17159518
05/27/2021	Fed Ex	Y	Federal Express charge	19.27	17159519
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159520
05/27/2021	Fed Ex	Y	Federal Express charge	26.46	17159521
05/27/2021	Fed Ex	Y	Federal Express charge	19.27	17159522
05/27/2021	Fed Ex	Y	Federal Express charge	31.50	17159523
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159524
05/27/2021	Fed Ex	Y	Federal Express charge	21.32	17159527
05/27/2021	Fed Ex	Y	Federal Express charge	28.99	17159528
05/27/2021	Fed Ex	Y	Federal Express charge	26.63	17159529
05/27/2021	Fed Ex	Y	Federal Express charge	28.99	17159530
05/27/2021	Fed Ex	Y	Federal Express charge	26.46	17159531
06/01/2021	Fed Ex	Y	Federal Express charge	33.60	17159719

Client #	143125	Newman, Daniel S., Receiver	Billing Professional	D.S. Newman	Date Printed	04/14/2022
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			Fees Bill-Thru Date	02/28/2022		
			Cost Bill-Thru Date	02/28/2022		
			Date Acquired	05/21/2009		

06/01/2021	Fed Ex	Y	Federal Express charge		21.27	17159724
06/08/2021	Fed Ex	Y	Federal Express charge		26.63	17163529
06/09/2021	Fed Ex	Y	Federal Express charge		20.88	17163551
06/09/2021	Fed Ex	Y	Federal Express charge		18.08	17163553
06/09/2021	Fed Ex	Y	Federal Express charge		20.88	17163554
06/14/2021	Fed Ex	Y	Federal Express charge		31.74	17169064
06/15/2021	Fed Ex	Y	Federal Express charge		26.52	17169260
06/24/2021	Fed Ex	Y	Federal Express charge		20.06	17170195
07/01/2021	Fed Ex	Y	Federal Express charge		14.69	17180388
07/15/2021	Fed Ex	Y	Federal Express charge		25.15	17183982
07/15/2021	Fed Ex	Y	Federal Express charge		25.15	17183983
08/06/2021	Court Fees	Y	VENDOR: U.S. Courts: Pacer; INVOICE#: 4310666-Q022021; DATE: 8/6/2021 - Quarterly billing: 04/01/2021 to 06/30/2021		31.70	17190889
08/18/2021	Fed Ex	Y	Federal Express charge		26.94	17199936
08/27/2021	Fed Ex	Y	Federal Express charge		26.94	17205741
08/27/2021	Fed Ex	Y	Federal Express charge		26.77	17205883
08/27/2021	Fed Ex	Y	Federal Express charge		26.77	17205884
10/21/2021	Fed Ex	Y	Federal Express charge		28.66	17235411
11/08/2021	Court Fees	Y	VENDOR: U.S. Courts: Pacer; INVOICE#: 4310666-Q32021; DATE: 11/8/2021 - Quarterly billing:07/01/2021 to 09/30/2021		4.50	17237405
11/17/2021	Fed Ex	Y	Federal Express charge		27.69	17247149
02/08/2022	Court Fees	Y	VENDOR: U.S. Courts: Pacer; INVOICE#: 4310666-Q42021; DATE: 2/8/2022 - Quarterly billing: 10/01/2021 to 12/31/2021		4.50	17283211
02/08/2022	Court Fees	Y	VENDOR: U.S. Courts: Pacer; INVOICE#: 4310666-Q42021; DATE: 2/8/2022 - Quarterly billing: 10/01/2021 to 12/31/2021		38.30	17283212
					Total Costs	\$3,109.58

COST SUMMARY

<u>Description</u>	<u>ToBill Amt</u>
Court Fees	79.00
Fed Ex	3,030.58
Total Costs	\$3,109.58
TOTAL FEES AND EXPENSES DUE -	\$96,351.08

STATUS AND HISTORICAL DATA

Total Work-In-Process		Billing History		Money On Hand		Accounts Receivable	
Time in Hours	500.50	Last Bill Date	07/31/2021	General	0.00	151 + Days	\$94,019.45

Client #	143125	Newman, Daniel S., Receiver	Billing Professional	D.S. Newman	Date Printed	04/14/2022
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Time in Dollars	\$93,241.50	Last Bill - Thru Date	05/28/2021	Unapplied Cash	\$0.00	121 - 150 Days	\$0.00
Costs	\$3,109.58	Last Bill Amount	\$133,555.49	Trust Balance	\$200.00	91 - 120 Days	\$0.00
		Totals Hours Billed	9,760.59			61 - 90 Days	\$0.00
		Last Payment Date	10/11/2021			31 - 60 Days	\$0.00
		Last Payment Amount	\$133,555.49			Current	\$0.00
		Amount Ret. Applied	\$0.00				
		Last Rebill Date	07/31/2021				
						Total A/R	\$94,019.45

Matter Discount

Discount 0.0000%

Unbilled Write Offs/Write Downs since 1996

Fees	\$290,261.50
Expenses	18,611.45
Total	\$271,650.05

AR Write Offs since 1996

Fees	\$146,189.50
Expenses	0.00
Total	\$146,189.50

Lifetime to Date since 1/1/96

Worked

Fees	\$2,549,395.50
Expenses	82,125.51
Total	\$2,631,521.01

Billed

Fees	\$2,146,506.50
Expenses	60,404.48
Discount	0.00
Total	\$2,206,910.98

Paid

Fees	\$1,906,297.55
Expenses	60,404.48
Discount	0.00
Total	\$1,966,702.03

Client #	143125	Newman, Daniel S., Receiver	Billing Professional	D.S. Newman	Date Printed	04/14/2022
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			Date Acquired	05/21/2009		

MASTER FILE DATA

Billing Address:

Newman, Daniel S., Receiver
 ATTN: , FL

Orig	DSN
Std Rate	Rate 1
Fee Rate Set Name	143125.001
Assigned Department	Litigation Group
Assigned Office	Miami, FL
Type of Law	Securities Litigation
Fee Format	50-Date/Narr/Tkpr/Hrs/Amt
Bill Summary Format	20-fi/mi/Last/Hrs/Rate/Amt

PREBILL NO.: 3682605
 BILL PROF OFFICE: Miami, FL
 CLIENT NAME: Newman, Daniel S., Receiver
 MATTER NAME: Mayer Brown, LLP

FEES: \$21,513.00
 COSTS: \$17.54

PREBILL / ROUTING SLIP

STATEMENT NO. _____ FILE NO. 143125 / 00005 FINAL _____
 DATE 02/28/2022 FEES & COSTS BILLED \$ _____ INTERIM X

	ROUTE TO:	INITIALS	DATE REVIEWED	
BILLING PROF	<u>D.S. NEWMAN / PARTNER</u>	_____	_____	Paragraph Bill _____
RESPONSIBLE 1	<u>D.S. NEWMAN / PARTNER</u>	_____	_____	Summary Cost _____
	(Resp 1 has to review if Bill Prof is an Associate)			
EDITED BY ACCOUNTING	_____	_____	_____	DO NOT UPDATE with new time & cost _____
MAILED BY ACCOUNTING	_____	_____	_____	
E-MAILED BY ACCOUNTING	_____	_____	_____	
MAILED BY ATTY / AA	_____	_____	_____	ACCOUNTING HAS ADDED ADDITIONAL TIME AND/OR EXPENSES ON INVOICE _____

NO BILLS:

"NO BILL" this month _____
Money on Hand
 General (Retainer) \$0.00
 Unapplied Cash 0.00
 Trust Balance \$0.00
 Sign off if you want Retainer or Unapplied Cash applied to this invoice _____

Apply General Money on Hand _____
 Apply Unapplied Cash Money on Hand _____

Move trust funds and apply _____
 Attorney Signature*

REQUIRED WRITEOFF APPROVAL:

- Billing Prof _____
 - Responsible 1 OR _____
 Team Leader _____
 (Resp 1 or Team Leader has to review
 if Bill Prof is an Associate)
 - Closed File (Initial if matter should be closed) _____

Contingency? No

*Signature indicates authorization of trust/escrow disbursement

Client #	143125	Newman, Daniel S., Receiver	Billing Professional	D.S. Newman	Date Printed	03/31/2022
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RE: 00005 / Mayer Brown, LLP

Matter Comments: Always make prebill changes and put back to WIP until DSN says ready to bill.

UNBILLED TIME - Through 02/28/2022

<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
J. Etra 06/01/2021	0.30	315.00	94.50	Y	ONE - Attention to motion on costs and special counsel (.3).	315.00	0.30		32657449
D.S. Newman 06/01/2021	0.60	315.00	189.00	Y	FOUR - Telephone conference re: filing of motion for payment of special counsel fees. (.2); Review correspondence to counsel re: motion. (.1); Telephone conference with counsel re: filing of motion. (.2); Follow-up telephone conference with counsel re: motion. (.1)	315.00	0.60		32660534
D.S. Newman 06/01/2021	0.10	315.00	31.50	Y	FOUR- Draft correspondence to counsel re: filed motion.	315.00	0.10		32660549
D.S. Newman 06/01/2021	0.10	315.00	31.50	Y	FOUR- Review correspondence from special counsel re: cost related issue. (.1)	315.00	0.10		32660596
C.C. Cavallo 06/01/2021	1.50	315.00	472.50	Y	FOUR- Attention to distribution issues, including prepare filings re: same, communications with investors, emails re: same, and conferences with Receiver re: same.	315.00	1.50		32709429
D.S. Newman 06/02/2021	0.20	315.00	63.00	Y	FOUR- Teleconference with Bob Levenson regarding Motion for payment of special counsel expenses. (.2)	315.00	0.20		32688804
D.S. Newman 06/03/2021	0.10	315.00	31.50	Y	FOUR- Review correspondence, and draft correspondence, to counsel regarding Motion for payment of costs. (.1)	315.00	0.10		32688903
C.C. Cavallo 06/04/2021	2.00	315.00	630.00	Y	FOUR- Attention to settlement and distribution issues, including communications with claimants and claimant reps re: transfer issues, emails with team re: same, and review sworn letter agreements.	315.00	2.00		32738477

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UNBILLED TIME - Through 02/28/2022

<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
C.C. Cavallo 06/06/2021	1.00	315.00	315.00	Y	FOUR- Prepare motion for leave to make wire distribution, and emails with team re: same.	315.00	1.00		32738619
D.S. Newman 06/07/2021	0.80	315.00	252.00	Y	FOUR- Teleconference with Leo Beus, Stuart Grossman, and Scot Stirling regarding expense Motion and related issues. (.2) Conference with Jonathan Etra regarding communication from approved Claimant and response to same, as well as review communications from and to approved investor representative. (.5) Review correspondence to, and draft correspondence to, counsel regarding teleconference. (.1)	315.00	0.80		32689155
C.C. Cavallo 06/07/2021	0.80	315.00	252.00	Y	FOUR- Attention to transfer issues and distribution issues, including review and finalize motion re: wire transfer, and related emails.	315.00	0.80		32738679
J. Etra 06/07/2021	0.20	315.00	63.00	Y	FOUR- Correspondence with counsel for CVP.	315.00	0.20		32681819
D.S. Newman 06/08/2021	1.00	315.00	315.00	Y	FOUR - Teleconference with Stuart Grossman, Leo Beus, and Scot Stirling regarding Motion for payment of special counsel expenses. (1.0)	315.00	1.00		32696160
C.C. Cavallo 06/08/2021	1.00	315.00	315.00	Y	FOUR- Attention to transfer and distribution issues, including communications re: claimants and motion for wire transfer.	315.00	1.00		32738742
J. Etra 06/08/2021	0.30	315.00	94.50	Y	ONE - Call with counsel for CVP and Mr. Cavallo, and prep for same (.3)	315.00	0.30		32682225
D.S. Newman 06/09/2021	0.80	315.00	252.00	Y	FOUR - Teleconference with Bob Levenson regarding Motion for payment of special counsel costs and expenses. (.2) Draft correspondence to Chris Cavallo, Jonathan Etra, and Trish	315.00	0.80		32698047

Client #	143125	Newman, Daniel S., Receiver	Billing Professional	D.S. Newman	Date Printed	03/31/2022
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			Fees Bill-Thru Date	02/28/2022		
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UNBILLED TIME - Through 02/28/2022

<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
					Anzalone regarding Motion for payment of special counsel fees and costs, and related issues. (.1) Revise draft Notice of no objection by SEC, and conference regarding same. (.2) Teleconference with Leo Beus regarding Notice of no objection. (.1) Teleconference with Stuart Grossman regarding Notice of no objection. (.1) Review correspondence from Bob Levenson, and draft correspondence to Bob Levenson regarding non objection to Notice. (.1)				
C.C. Cavallo 06/09/2021	1.20	315.00	378.00	Y	FOUR- Attention to transfer, settlement, and distribution issues, including communications with team re: same, draft notice re: special counsel fees.	315.00	1.20		32739128
J. Etra 06/15/2021	0.20	315.00	63.00	Y	FOUR- Correspondence with counsel for CVP re their request.	315.00	0.20		32785100
J. Etra 06/16/2021	0.80	315.00	252.00	Y	FOUR- Call with counsel for CVP re request made by CVP; review materials in advance for same and follow up on same.	315.00	0.80		32785097
C.C. Cavallo 06/16/2021	1.00	315.00	315.00	Y	FOUR- Attention to claimant questions, including conferences with Receiver, conferences with co-counsel, and communications with claimants.	315.00	1.00		32783457
T. Anzalone 06/16/2021	2.90	150.00	435.00	Y	ONE: Compilation of and electronic preservation of investor communications during settlement process, including conference call communications, interest/percentage requests through final judgment and associated notices to investors and bar order (2.9).	150.00	2.90		32717643
C.C. Cavallo 06/17/2021	0.50	315.00	157.50	Y	FOUR- Attention to pending issues, including telephone conference with Receiver and Hybrid Value related company.	315.00	0.50		32783601
T. Anzalone 06/17/2021	1.20	150.00	180.00	Y	ONE: Continue compilation of and electronic preservation of the investor communications through settlement (.8); Attention to	150.00	1.20		32728360

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Newman, Daniel S., Receiver
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D.S. Newman
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<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
					Receiver and his counsel's communications related to settlement (.4).				
D.S. Newman 06/18/2021	0.30	315.00	94.50	Y	FOUR- Review multiple correspondence from Paul Dirkmaat re: arbitrator information. (.2); ONE - Review correspondence from Stuart Grossman re: arbitrator. (.1)	315.00	0.30		32745010
T. Anzalone 06/18/2021	1.20	150.00	180.00	Y	ONE: Continue compilation and electronic preservation of the various settlement notices and updates provided to the approved claimants, and various responses/queries submitted to Receiver (1.2).	150.00	1.20		32735222
C.C. Cavallo 06/21/2021	1.00	315.00	315.00	Y	FOUR: Attention to distribution issues, including emails and other communications with claimants, emails with team, and attention to pending distributions.	315.00	1.00		32792266
T. Anzalone 06/21/2021	0.80	150.00	120.00	Y	ONE: Written communications with counsel (.3); Attention to settlement issues including communications with BPBCPA and information related to 2020 claims process (.5).	150.00	0.80		32740033
C.C. Cavallo 06/22/2021	2.00	315.00	630.00	Y	FOUR- Attention to distribution issues, including emails and other communications with claimants, emails with team, attention to pending distributions, communications re: requests for transfers including call with Chambers.	315.00	2.00		32792319
C.C. Cavallo 06/23/2021	1.50	315.00	472.50	Y	FOUR- Attention to distribution and settlement issues, conferences with team re: check payments and voiding same, and communications with claimants and team re: requests for transfer and related documents.	315.00	1.50		32793291
J. Etra 06/24/2021	0.40	315.00	126.00	Y	FOUR- Review of orders from Court and follow up on same.	315.00	0.40		32784951

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<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
C.C. Cavallo 06/24/2021	2.10	315.00	661.50	Y	FOUR- Attention to distribution and settlement issues, including review court orders re: special counsel and wire transfer to claimant, conferences with team re: wire distribution, and arrange for wire distribution via communications with claimant and bank, and attention to claimant request for transfer.	315.00	2.10		32793232
D.S. Newman 06/25/2021	0.10	315.00	31.50	Y	FOUR - Review court order authorizing payment of expenses to counsel.	315.00	0.10		32768656
C.C. Cavallo 06/25/2021	0.80	315.00	252.00	Y	FOUR- Attention to distribution issues, including wire to claimant, emails with Receiver, and confirm all information re: claimant including review transfer order.	315.00	0.80		32793495
C.C. Cavallo 06/29/2021	1.50	315.00	472.50	Y	FOUR- Attention to distribution and transfer issues, including telephone conferences with claimants and counsel, conference with Receiver, review related documents, and revise related documents.	315.00	1.50		32794369
C.C. Cavallo 06/30/2021	1.20	315.00	378.00	Y	FOUR- Attention to pending requests for transfers, including review and revise letter agreements, and communications with claimants.	315.00	1.20		32794448
D.S. Newman 06/30/2021	0.40	315.00	126.00	Y	FOUR- Review correspondence from Leo Beus and invoices re experts	315.00	0.40		32808816
C.C. Cavallo 07/01/2021	1.50	315.00	472.50	Y	FOUR- Attention to distribution issues and investor communications re: same (.4); attention to draft status report and related documents (1.1)	315.00	1.50		32945570
D.S. Newman 07/02/2021	0.20	315.00	63.00	Y	ONE - Review follow up correspondence from Scot Stirling re: arbitrator ranking information.	315.00	0.20		32830398

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Newman, Daniel S., Receiver
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<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
07/21/2021	0.60	315.00	189.00	Y	FOUR- Attention to pending transfer requests and related documents.	315.00	0.60		32957437
C.C. Cavallo 07/22/2021	0.70	315.00	220.50	Y	FOUR- Attention to transfer and distribution issues, including communications with claimants, conferences with team, and review related documents.	315.00	0.70		32957445
D.S. Newman 07/23/2021	0.20	315.00	63.00	Y	FOUR- Draft correspondence re summary of status to counsel, review follow up correspondence.	315.00	0.20		32950750
C.C. Cavallo 07/26/2021	0.30	315.00	94.50	Y	FOUR- Attention to communications with claimants re: distributions and pending transfers.	315.00	0.30		32957471
C.C. Cavallo 07/29/2021	2.00	315.00	630.00	Y	FOUR: Attention to transfer motion and review related documents.	315.00	2.00		32957481
D.S. Newman 08/02/2021	0.10	315.00	31.50	Y	FOUR- Review correspondence from Leo Beus re: expense related issues.	315.00	0.10		32969589
C.C. Cavallo 08/02/2021	1.00	315.00	315.00	Y	FOUR- Attention to claimant communications re: distributions and potential transfers.	315.00	1.00		32998636
C.C. Cavallo 08/04/2021	0.50	315.00	157.50	Y	FOUR- Attention to transfer motion and related documents, and review and revise same.	315.00	0.50		32998880
C.C. Cavallo 08/05/2021	1.20	315.00	378.00	Y	FOUR- Attention to motion to recongize transfers, including revise same, emails with team re: same, and review documents supporting same.	315.00	1.20		32999007
C.C. Cavallo 08/06/2021	0.50	315.00	157.50	Y	FOUR- Attention to transfer motion and related documents, and emails with team re: same.	315.00	0.50		32999400

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UNBILLED TIME - Through 02/28/2022

<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
C.C. Cavallo 08/09/2021	0.80	315.00	252.00	Y	FOUR- Attention to transfer issues, including review motion and send to SEC.	315.00	0.80		33066785
C.C. Cavallo 08/13/2021	0.60	315.00	189.00	Y	FOUR- Review order approving transfers related to settlement distributions, and attention to related emails.	315.00	0.60		33083946
C.C. Cavallo 08/16/2021	0.40	315.00	126.00	Y	FOUR- Attention to investor inquiry and communications re: same.	315.00	0.40		33084500
C.C. Cavallo 08/17/2021	2.00	315.00	630.00	Y	FOUR- Attention to review of documents for status report, and communications with team re: same (2.0); attention to fee application (NC).	315.00	2.00		33084661
C.C. Cavallo 08/18/2021	0.50	315.00	157.50	Y	FOUR- Attention settlement distributions, including claimant inquiry re: same, and remaining distributions.	315.00	0.50		33084840
C.C. Cavallo 08/21/2021	0.30	315.00	94.50	Y	FOUR- Attention to Offshore distribution issues and emails with team re: same.	315.00	0.30		33094307
C.C. Cavallo 08/23/2021	0.40	315.00	126.00	Y	FOUR- Attention to distribution issues, including emails re: remaining distributions (.4); attention to fee application issues (NC)	315.00	0.40		33094586
D.S. Newman 08/24/2021	0.10	315.00	31.50	Y	FOUR -Telephone conference with Leo Beus re: cost related issue.	315.00	0.10		33057825
C.C. Cavallo 08/24/2021	0.30	315.00	94.50	Y	FOUR- Attention to settlement distribution issues (.3); attention to fee application (NC).	315.00	0.30		33094892
C.C. Cavallo 08/25/2021	1.00	315.00	315.00	Y	FOUR- Attention to fee application (No Charge).	0.00	1.00		33095606

Client #	143125	Newman, Daniel S., Receiver	Billing Professional	D.S. Newman	Date Printed	03/31/2022
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			Fees Bill-Thru Date	02/28/2022		
			Cost Bill-Thru Date	02/28/2022		
			Date Acquired	05/25/2010		

UNBILLED TIME - Through 02/28/2022

<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
C.C. Cavallo 08/26/2021	0.40	315.00	126.00	Y	FOUR- Call with SEC counsel re: fee application (NC); attention to distribution issues (.4)	315.00	0.40		33095746
C.C. Cavallo 08/27/2021	0.40	315.00	126.00	Y	FOUR- Attention to settlement distribution emails and rrelated issues.	315.00	0.40		33096142
D.S. Newman 09/14/2021	0.10	315.00	31.50	Y	ONE - Review correspondence from Leo Beus.	315.00	0.10		33255797
D.S. Newman 09/15/2021	0.20	315.00	63.00	Y	ONE - Draft correspondence to Stuart Grossman. (.1); Draft correspondence to Leo Beus re: action. (.1)	315.00	0.20		33227032
D.S. Newman 09/22/2021	0.10	315.00	31.50	Y	ONE - Review correspondence from Leo Beus and draft correspondence to Leo Beus re: arbitrator selections.	315.00	0.10		33204355
D.S. Newman 10/20/2021	0.10	315.00	31.50	Y	ONE - Telephone conference with Leo Beus and Scot Stirling re: MB payment notification. (.1)	315.00	0.10		33338116
D.S. Newman 10/21/2021	0.50	315.00	157.50	Y	ONE - Review correspondence from Scot Stirling re: communication from counsel for Meyer Brown and draft related correspondence in response thereto. (.3); Conference re: payoff amount. (.2)	315.00	0.50		33343700
J. Etra 10/22/2021	0.80	315.00	252.00	Y	FOUR- Attention to Mayer Brown letter and response to same	315.00	0.80		33351539
D.S. Newman 10/22/2021	0.50	315.00	157.50	Y	ONE - Review and draft correspondence re: calculation of interest for early payment and follow up communications with counsel re: same.	315.00	0.50		33351624
T. Anzalone 10/22/2021	0.40	150.00	60.00	Y	ONE: Telephone conference with Receiver (.1); Review	150.00	0.40		33349239

Client #	143125	Newman, Daniel S., Receiver	Billing Professional	D.S. Newman	Date Printed	03/31/2022
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			Fees Bill-Thru Date	02/28/2022		
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			Date Acquired	05/25/2010		

UNBILLED TIME - Through 02/28/2022

<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
					communications and calculations re: remaining Mayer Brown payments, interest, Mayer Brown settlement (.3).				
T. Anzalone 10/23/2021	0.40	150.00	60.00	Y	ONE: Review communications from Mayer Brown counsel, request from Receiver's counsel (.2); Written communications with F. Avalle at Wells Fargo (.2).	150.00	0.40		33348254
J. Etra 10/25/2021	0.20	315.00	63.00	Y	FOUR- Review of email correspondence re initial conference and of CPR materials re same.	315.00	0.20		33358520
T. Anzalone 10/25/2021	1.30	150.00	195.00	Y	ONE: Attention to issues related to Mayer Brown settlement pay-off (.4); Telephone conference and written communications with F. Avalle (.4); Written communications with Receiver's counsel regarding wire instructions for payoff (.3); Written communications with Receiver related to same (.2).	150.00	1.30		33349249
D.S. Newman 10/26/2021	0.10	315.00	31.50	Y	ONE - Review correspondence from counsel for Mayer Brown re: intent for payment.	315.00	0.10		33381750
D.S. Newman 10/28/2021	0.20	315.00	63.00	Y	ONE - Draft correspondence to Leo Beus re: expert related issue.	315.00	0.20		33385193
D.S. Newman 10/28/2021	0.40	315.00	126.00	Y	ONE - Telephone conference with Francisco Avalle re: receipt of funds and telephone conference with Francisco Avalle re: same. (.2); Follow-up conference with Receiver's counsel's staff re: issue pertaining to transfer. (.1); Review correspondence from Francisco Avalle. (.1)	315.00	0.40		33379456
T. Anzalone 10/28/2021	0.70	150.00	105.00	Y	ONE: Review communications with Superior Bancorp, examine terms and conditions for engagement of firm as expert (.4); Examine motion and agreement with Hemming Morse, and communications with Receiver and counsel re: same (.3).	150.00	0.70		33371340

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UNBILLED TIME - Through 02/28/2022

<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
D.S. Newman 10/29/2021	0.10	315.00	31.50	Y	ONE - Review correspondence from Leo Beus re: potential expert. (.1)	315.00	0.10		33386024
T. Anzalone 10/29/2021	3.10	150.00	465.00	Y	ONE: Written request from Receiver (.2); Written and telephonic communications with Francisco Avalue, review chronology of distributions and status of checks (2.1); Written communications with Receiver re: Mayer Brown wire for final settlement (.4); Written and telephonic communications with F. Palazollo regarding reconciliation of WF account (.4).	150.00	3.10		33379103
T. Anzalone 10/30/2021	0.70	150.00	105.00	Y	ONE: Create spreadsheet of all checks cashed, amounts of each.	150.00	0.70		33388575
T. Anzalone 10/31/2021	2.50	150.00	375.00	Y	ONE: Isolate all distribution checks and commence identifying of same by investor name and number.	150.00	2.50		33394846
D.S. Newman 11/01/2021	0.10	315.00	31.50	Y	ONE - Review correspondence from Leo Beus.	315.00	0.10		33411554
D.S. Newman 11/02/2021	0.50	315.00	157.50	Y	ONE - Telephone conference with Receiver's consultant re: potential expert witnesses. (.2); Draft correspondence to Leo Beus re: potential experts. (.1); Review correspondence from Leo Beus in response to same and draft follow-up correspondence to Leo Beus. (.2)	315.00	0.50		33416779
J. Etra 11/10/2021	0.60	315.00	189.00	Y	FOUR- Correspondence, conferences, and review filings regarding payment of special counsel in connection with receipt of balance of funds. Work on notice.	315.00	0.60		33449212
D.S. Newman 11/10/2021	0.30	315.00	94.50	Y	FOUR - Draft correspondence to Stuart Grossman and Leo Beus re: special counsel fees and motion. (.2); Draft correspondence to counsel re: status of motion. (.1)	315.00	0.30		33465814

Client #	143125	Newman, Daniel S., Receiver	Billing Professional	D.S. Newman	Date Printed	03/31/2022
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<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
D.S. Newman 11/10/2021	0.60	315.00	189.00	Y	ONE - Multiple correspondence with special counsel re: fee and notice issue and communications with Nelson Mullins counsel. (.5); Review proposed notice to court. (.1)	315.00	0.60		33469766
D.S. Newman 11/10/2021	0.20	315.00	63.00	Y	FOUR - Review correspondence from Scot Stirling and draft correspondence to Scot Stirling re: potential notice, payment re: special counsel fees.	315.00	0.20		33470120
D.S. Newman 11/11/2021	0.30	315.00	94.50	Y	FOUR - Brief telephone conference with Scot Stirling re: notice of payment of special counsel fees and producer. (.1); Conference with counsel re: payment and fees to special counsel and related issues. (.2)	315.00	0.30		33471035
D.S. Newman 11/11/2021	0.30	315.00	94.50	Y	FOUR - Review follow-up correspondence from Receiver's special counsel and draft follow-up correspondence to Receiver's special counsel re: special counsel fees and producer. (.3)	315.00	0.30		33471065
D.S. Newman 11/12/2021	0.60	315.00	189.00	Y	FOUR - Review multiple correspondence and draft multiple correspondence to Receiver's counsel re: notice issue and revisions to proposed notice. (.4); Review correspondence from special counsel and draft correspondence from special counsel re: notice. (.2)	315.00	0.60		33475215
D.S. Newman 11/12/2021	0.10	315.00	31.50	Y	ONE - Draft correspondence to Wells Fargo re: account.	315.00	0.10		33475227
T. Anzalone 11/12/2021	1.40	150.00	210.00	Y	ONE: Review request from and written communications with Receiver related to Mayer Brown litigation (.3); Commence identification of fees/costs unpaid to Receiver's counsel (1.1).	150.00	1.40		33454441
J. Etra 11/15/2021	0.20	315.00	63.00	Y	FOUR- Work on notice of receipt of settlement funds and intent to pay special counsel.	315.00	0.20		33474764

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UNBILLED TIME - Through 02/28/2022

<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
T. Anzalone 11/15/2021	2.80	150.00	420.00	Y	ONE: Continue review and identification of outstanding fees, costs for potential distribution (2.4); Written communications with Receiver, counsel regarding same (.4).	150.00	2.80		33483181
J. Etra 11/16/2021	0.70	315.00	220.50	Y	FOUR- Zoom call with counsel for offshore re funds, CVP motion, and order, and conferred internally re same.	315.00	0.70		33474750
J. Etra 11/16/2021	0.20	315.00	63.00	Y	FOUR- Finalized notice re receipt of funds and intent to pay special counsel.	315.00	0.20		33474759
T. Anzalone 11/16/2021	1.20	150.00	180.00	Y	ONE: Written communications with Receiver's counsel (.2); Continue gathering of key information per Receiver's request in view of potential distribution (1.0).	150.00	1.20		33483147
J. Etra 11/19/2021	0.30	315.00	94.50	Y	FOUR- Call with counsel for CVP.	315.00	0.30		33491061
D.S. Newman 11/22/2021	0.40	315.00	126.00	Y	FOUR - Draft correspondence to Wachovia re: Notice of Intent and wire transfer. (.2); Telephone conference with Wells Fargo re: transfer of funds. (.2)	315.00	0.40		33508482
D.S. Newman 11/22/2021	0.10	315.00	31.50	Y	FOUR - Review correspondence from Chris Cavallo and draft correspondence to Chris Cavallo re: notice of intent.	315.00	0.10		33508503
C.C. Cavallo 11/22/2021	0.40	315.00	126.00	Y	ONE- Attention to payment due under Court order to Special Counsel.	315.00	0.40		33535010
D.S. Newman 11/29/2021	0.30	315.00	94.50	Y	FOUR - Review revised SFAR and draft correspondence to Sharan Foote and review revised SFAR.	315.00	0.30		33538138

Client # 143125
File # 143125 / 00005

Newman, Daniel S., Receiver
Mayer Brown, LLP

Billing Professional D.S. Newman
Prebill No. 3682605

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<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
D.S. Newman 01/05/2022	0.20	315.00	63.00	Y	ONE - Conference Jonathan Etra re: status of various issues (.2).	315.00	0.20		33693230
T. Anzalone 01/05/2022	2.50	150.00	375.00	Y	ONE: Review communications with Stuart Grossman, Scot Stirling and Receiver on special counsel fees and interest portion of settlement (.9); Prepare correspondence to Wells Fargo requesting wire transfer for fees due Grossman, Roth (.8); Written and telephonic communications with Receiver and his counsel, calculate monies due on interest payment (.5); Telephone conference with F. Avalle at the bank, and arrange for processing of wire (.3).	150.00	2.50		33686689
T. Anzalone 02/18/2022	0.20	150.00	30.00	Y	FOUR: Review communication from Receiver, representation letter from The Rybar Group re: financing factors (.2).	150.00	0.20		33887684
Total Hours	81.50								
Total Dollar Value			\$21,828.00			Total ToBill Hours	81.50		
						Total Dollar Value of ToBill Hours	\$21,513.00		

TIMEKEEPER SUMMARY

<u>Initials</u>	<u>Name</u>	<u>Summary – Base Time</u>			<u>Summary – ToBill Time</u>			<u>Last Date Atty Turned in Time</u>	<u>Optional Credit</u>	<u>Billing Credit</u>
		<u>Hours</u>	<u>Avg Rate</u>	<u>Dollars</u>	<u>Hours</u>	<u>Avg Rate</u>	<u>Dollars</u>			
CC17	C.C. Cavallo	40.90	315.00	12,883.50	40.90	307.30	12,568.50	11/22/2021		
JE2	J. Etra	5.20	315.00	1,638.00	5.20	315.00	1,638.00	11/19/2021		
DSN	D.S. Newman	12.10	315.00	3,811.50	12.10	315.00	3,811.50	01/05/2022		
PA7	T. Anzalone	23.30	150.00	3,495.00	23.30	150.00	3,495.00	02/18/2022		
Prebill Totals		81.50	267.83	21,828.00	81.50	263.96	21,513.00		Total Fees to Bill	

UNBILLED COSTS - Through 02/28/2022

<u>Date</u>	<u>Cost</u>	<u>Cost Description</u>	<u>ToBill Amt</u>	<u>Cost ID No.</u>
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06/02/2021	Outside Services	Y	VENDOR: LexisNexis Risk Solutions, Inc. INVOICE#: 1016597-20210430 DATE: 4/30/2021 - 04/30/21 - APRIL 2021 ACCURINT	11.34	17150163
08/06/2021	Court Fees	Y	VENDOR: U.S. Courts: Pacer; INVOICE#: 4310666-Q022021; DATE: 8/6/2021 - Quarterly billing: 04/01/2021 to 06/30/2021	6.20	17190890
			Total Costs	\$17.54	

COST SUMMARY

<u>Description</u>	<u>ToBill Amt</u>
Court Fees	6.20
Outside Services	11.34
Total Costs	\$17.54
TOTAL FEES AND EXPENSES DUE -	\$21,530.54

STATUS AND HISTORICAL DATA

<u>Total Work-In-Process</u>		<u>Billing History</u>		<u>Money On Hand</u>		<u>Accounts Receivable</u>	
Time in Hours	81.50	Last Bill Date	08/19/2021	General	0.00	151 + Days	\$733.50
Time in Dollars	\$21,513.00	Last Bill - Thru Date	05/28/2021	Unapplied Cash	\$0.00	121 - 150 Days	\$0.00
Costs	\$17.54	Last Bill Amount	\$264,751.77	Trust Balance	\$0.00	91 - 120 Days	\$0.00
		Totals Hours Billed	2,493.90			61 - 90 Days	\$0.00
		Last Payment Date	10/11/2021			31 - 60 Days	\$0.00
Matter Discount		Last Payment Amount	\$264,751.77			Current	\$0.00
Discount	0.0000%	Amount Ret. Applied	\$0.00			Total A/R	\$733.50
		Last Rebill Date	08/19/2021				

Unbilled Write Offs/Write Downs since 1996

Fees	\$8,623.50
Expenses	970.59
Total	\$7,652.91

Lifetime to Date since 1/1/96 Worked

Fees	\$621,368.00
Expenses	11,494.14
Total	\$632,862.14

AR Write Offs since 1996

Fees	\$0.00
Expenses	0.00

Billed

Fees	\$590,871.50
Expenses	10,506.01

Client # 143125
 File # 143125 /
 00005

Newman, Daniel S., Receiver
 Mayer Brown, LLP

Billing Professional D.S. Newman
 Prebill No. 3682605

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Fees Bill-Thru Date 02/28/2022
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Total	\$0.00	Discount	-2,500.00
		Total	\$598,877.51

Paid	
Fees	\$590,138.00
Expenses	10,506.01
Discount	2,500.00
Total	\$598,144.01

Client #	143125	Newman, Daniel S., Receiver	Billing Professional	D.S. Newman	Date Printed	03/31/2022
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	00005					
			Fees Bill-Thru Date	02/28/2022		
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MASTER FILE DATA

Billing Address:

Newman, Daniel S., Receiver
ATTN: , IL

Orig	DSN
Std Rate	Rate 1
Assigned Department	Litigation Group
Assigned Office	Miami, FL
Type of Law	Securities Litigation
Fee Format	50-Date/Narr/Tkpr/Hrs/Amt
Bill Summary Format	20-fi/mi/Last/Hrs/Rate/Amt

PREBILL NO.: 3682687
 BILL PROF OFFICE: Miami, FL
 CLIENT NAME: Newman, Daniel S., Receiver
 MATTER NAME: Ernst & Young
 Original Matter # _____

FEES: \$28,848.00
 COSTS: \$53.34

PREBILL / ROUTING SLIP

STATEMENT NO. _____ FILE NO. 143125 / 00009 FINAL _____
 DATE 03/24/2022 FEES & COSTS BILLED \$ _____ INTERIM X

	ROUTE TO:	INITIALS	DATE REVIEWED		
BILLING PROF	<u>D.S. NEWMAN / PARTNER</u>	_____	_____	Paragraph Bill	_____
RESPONSIBLE 1	<u>D.S. NEWMAN / PARTNER</u>	_____	_____	Summary Cost	_____
	(Resp 1 has to review if Bill Prof is an Associate)				
EDITED BY ACCOUNTING	_____	_____	_____	DO NOT UPDATE with new time & cost	_____
MAILED BY ACCOUNTING	_____	_____	_____		
E-MAILED BY ACCOUNTING	_____	_____	_____		
MAILED BY ATTY / AA	_____	_____	_____	ACCOUNTING HAS ADDED ADDITIONAL TIME AND/OR EXPENSES ON INVOICE	_____

NO BILLS:

"NO BILL" this month _____
Money on Hand
 General (Retainer) \$0.00
 Unapplied Cash 0.00
 Trust Balance \$0.00
 Sign off if you want Retainer or Unapplied Cash applied to this invoice _____

Apply General Money on Hand _____
 Apply Unapplied Cash Money on Hand _____

Move trust funds and apply _____
 Attorney Signature*

REQUIRED WRITEOFF APPROVAL:

- Billing Prof _____
 - Responsible 1 OR _____
 Team Leader _____
 (Resp 1 or Team Leader has to review
 if Bill Prof is an Associate)
 - Closed File (Initial if matter should be closed) _____

Contingency? No

*Signature indicates authorization of trust/escrow disbursement

Client # 143125 Newman, Daniel S., Receiver
 File # 143125 / Ernst & Young
 00009

Billing Professional D.S. Newman
 Prebill No. 3682687

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RE: 00009 / Ernst & Young

Matter Comments: Sonia Zeledon has been set up as an associate for billing purposes per Dan instructions. He needs to get court approve to bill her at a higher level. mp

UNBILLED TIME - Through 02/28/2022

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D.S. Newman 06/11/2021	0.50	315.00	157.50	Y	FOUR- Review correspondence from Leo Beus regarding Arbitrator background information, draft correspondence regarding same, and review follow-up correspondence from Scot Stirling. (.5)	315.00	0.50		32714857
D.S. Newman 06/14/2021	0.20	315.00	63.00	Y	FOUR- Telephone conference with Stuart Grossman re: Ernest Young matter.	315.00	0.20		32718262
D.S. Newman 06/17/2021	0.10	315.00	31.50	Y	FOUR- Brief telephone conference with counsel re: statues re: Arbitration. (.1)	315.00	0.10		32742949
D.S. Newman 06/25/2021	0.20	315.00	63.00	Y	FOUR - E&Y - Review correspondence from Scot Stiring re: CPR correspondence re: no objections to selected arbitrators. (.1); Review follow up correspondence from Scot Stiring from counsel for Ernest Young re: communication by CPR (.1)	315.00	0.20		32771270
D.S. Newman 06/25/2021	0.10	315.00	31.50	Y	FOUR - Review correspondence from Scot Stirling containing correspondence from E&Y counsel re: discovery request and responses.	315.00	0.10		32795203
D.S. Newman 06/29/2021	0.30	315.00	94.50	Y	FOUR - E&Y - Review correspondence from Scot Stirling draft correspondence to Scot Stirling re: arbitrator selection related issues.	315.00	0.30		32808855
D.S. Newman 06/29/2021	0.30	315.00	94.50	Y	FOUR - E&Y - Review correspondence from Scot Stirling draft correspondence to Scot Stirling re: arbitrator selection related issues.	315.00	0.30		32810048

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<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
D.S. Newman 07/01/2021	0.90	315.00	283.50	Y	FOUR- E&Y - Review arbitrator biographical information.	315.00	0.90		32830345
D.S. Newman 07/02/2021	0.20	315.00	63.00	Y	ONE - E&Y - Review correspondence from Scot Stirling re: arbitrator ranking process.	315.00	0.20		32830382
D.S. Newman 07/14/2021	0.20	315.00	63.00	Y	ONE - E&Y - Telephone conference with Leo Beus re: experts and arbitrators.	315.00	0.20		32881412
D.S. Newman 07/14/2021	0.10	315.00	31.50	Y	ONE - E&Y - Review correspondence from Leo Beus re: representation status.	315.00	0.10		32881467
D.S. Newman 07/19/2021	0.10	315.00	31.50	Y	ONE - Telephone conference with potential expert re: retention related issues.	315.00	0.10		32883559
D.S. Newman 07/26/2021	0.20	315.00	63.00	Y	FOUR- Review correspondence for expert services and draft correspondence to counsel regarding same.	315.00	0.20		32927861
J. Etra 07/27/2021	0.40	315.00	126.00	Y	ONE - Attention to E&Y arbitration papers.	315.00	0.40		32916004
D.S. Newman 07/27/2021	0.80	315.00	252.00	Y	ONE - Review additional Answering Statement of Ernest Young and analysis same.	315.00	0.80		32929345
T. Anzalone 07/31/2021	0.60	150.00	90.00	Y	ONE: Review written communication from S. Stirling, E&Y's supplemented answer (.2); Written communication from investor #32 regarding status of E&Y matter (.1); Prepare draft response and communication to Receiver re: same (.3).	150.00	0.60		32919857
J. Etra 08/16/2021	0.30	315.00	94.50	Y	FOUR - Address issue raised by CVP counsel including call with	315.00	0.30		33015244

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					same				
D.S. Newman 08/16/2021	0.10	315.00	31.50	Y	ONE - E&Y - Telephone conference with Stuart Grossman.	315.00	0.10		33048136
D.S. Newman 08/18/2021	0.20	315.00	63.00	Y	E&Y - ONE - Review correspondence from Scot Stirling and draft correspondence to Scot Stirling and team re: conference re: arbitrator ranking process review and follow up correspondence re: same.	315.00	0.20		33045889
D.S. Newman 08/18/2021	0.20	315.00	63.00	Y	FOUR- E&Y- Review documentation re: expenses for arbitration.	315.00	0.20		33045974
D.S. Newman 08/19/2021	1.10	315.00	346.50	Y	ONE - E&Y - Zoom conference with counsel re: arbitrator selection process for E&Y CPR arbitration and strategy.	315.00	1.10		33046065
D.S. Newman 08/20/2021	0.20	315.00	63.00	Y	ONE - E&Y- Review correspondence from Scot Stirling and draft correspondence to Scot Stirling re: arbitrator selection process.	315.00	0.20		33047741
D.S. Newman 08/23/2021	0.60	315.00	189.00	Y	E&Y - ONE - Brief telephone conference with Leo Beus. (.2); Brief telephone conference with Stuart Grossman. (.1); Review correspondence from Scot Stirling re: arbitrator selection process and meet and confer. (.1); Correspondence with E&Y counsel. (.1); Review correspondence from Leo Beus. (.1)	315.00	0.60		33051480
D.S. Newman 08/23/2021	0.10	315.00	31.50	Y	E&Y - ONE - Review correspondence from Scot Stirling re: potential dates for status conference.	315.00	0.10		33051543
D.S. Newman 08/25/2021	0.30	315.00	94.50	Y	FOUR - Review information re: draft filing pertaining to E&Y matter descriptions and draft correspondence to counsel re: same. (.3)	315.00	0.30		33063777
D.S. Newman 09/21/2021	0.30	315.00	94.50	Y	ONE - E&Y - Telephone conference with Mike Morrison and review	315.00	0.30		33193366

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10/20/2021	0.30	315.00	94.50	Y	ONE - E&Y - Conference with Leo Beus and Scot Stirling re: depositions and discovery for E&Y matter.	315.00	0.30		33338122
D.S. Newman 10/25/2021	0.10	315.00	31.50	Y	E&Y - ONE - Review correspondence from Scot Stirling re: initial conference with panel.	315.00	0.10		33360074
D.S. Newman 10/26/2021	0.20	315.00	63.00	Y	FOUR- E&Y- Telephone conference with Scot Stirling, Leo Beus re: Bill Gunlicks deposition.	315.00	0.20		33381756
D.S. Newman 11/04/2021	0.30	315.00	94.50	Y	ONE - E&Y - Draft correspondence to Leo Beus re: potential expert. (.1); Brief telephone conference with Stuart Grossman re: hearing with panel. (.1); Review correspondence from Scot Stirling and draft correspondence to Scot Stirling re: hearing. (.1)	315.00	0.30		33429123
D.S. Newman 11/04/2021	0.80	315.00	252.00	Y	ONE - E&Y - Telephone conference with Stuart Grossman re: hearing with CPR panel. (.3); Follow-up telephone conference with Stuart Grossman. (.1); Follow-up telephone conference with Leo Beus, Scot Stirling and Paul D. (.4)	315.00	0.80		33429153
D.S. Newman 11/04/2021	4.00	315.00	1,260.00	Y	ONE - E&Y - Prepare for and attend hearing conference with panel re: scheduling and other issues.(1.1); Continue review material in preparation for hearing. (2.9)	315.00	4.00		33438542
D.S. Newman 11/05/2021	0.40	315.00	126.00	Y	ONE - E&Y - Brief telephone conference with Paul Dirkmaat re: scheduling issues. (.1); Review correspondence from Scot Stirling re: depositions. (.1); Additional correspondence Scot Stirling re: discovery issues and scheduling. (.2)	315.00	0.40		33432725
D.S. Newman 11/08/2021	5.70	315.00	1,795.50	Y	ONE - Attend by video deposition of Christopher Bowers.	315.00	5.70		33440695
D.S. Newman 11/10/2021	0.20	315.00	63.00	Y	ONE - Review correspondence from Beus Gilbert re: claims.	315.00	0.20		33470203

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D.S. Newman 11/10/2021	0.10	315.00	31.50	Y	ONE - Review correspondence from Scot Stirling re: communication with counsel for E&Y and draft correspondence to Scot Stirling re: same.	315.00	0.10		33470254
D.S. Newman 11/10/2021	1.30	315.00	409.50	Y	ONE - Conference with counsel re: status and strategy of matter.	315.00	1.30		33470293
D.S. Newman 11/11/2021	1.50	315.00	472.50	Y	ONE - Attend scheduling conference with AAA panel and counsel. (.8); Follow-up telephone conferences (3x) with counsel re: strategy status and scheduling related issues. (.7)	315.00	1.50		33471029
D.S. Newman 11/11/2021	0.20	315.00	63.00	Y	ONE - Additional conferences with counsel re: scheduling and producer.	315.00	0.20		33472874
D.S. Newman 11/12/2021	0.30	315.00	94.50	Y	ONE - Draft correspondence to Scot Stirling re: Gunlicks' deposition hearing session and review correspondence from panel re: Gunlicks deposition hearing session.	315.00	0.30		33475225
D.S. Newman 11/15/2021	0.40	315.00	126.00	Y	FOUR - Review correspondence re: expert fees. (.2); Review multiple correspondence re: deposition of William Gunlicks. (.2)	315.00	0.40		33498488
D.S. Newman 11/15/2021	0.20	315.00	63.00	Y	ONE - Review correspondence from Leo Beus. (.2)	315.00	0.20		33498494
D.S. Newman 11/16/2021	0.30	315.00	94.50	Y	FOUR- Telephone conference with Leo Beus re: experts for matter.	315.00	0.30		33487680
D.S. Newman 11/17/2021	0.10	315.00	31.50	Y	FOUR - Brief telephone conference with Bob Levenson re: expense invoices.	315.00	0.10		33504735
D.S. Newman 11/21/2021	0.30	315.00	94.50	Y	ONE - Telephone conference with counsel re: strategy for	315.00	0.30		33529596

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12/02/2021	2.30	150.00	345.00	Y	FOUR: Written communications with Receiver regarding wire transfer of AAA additional fees (.4); Telephonic and written communications with Rebecca Storrow at AAA regarding same (.6); Preparation of Wire Transfer Request to Citibank for payment of arbitration fees (.9); Written communications with M. Lima at Citibank requesting transfer, and confirmation of same (.4).	150.00	2.30		33558587
D.S. Newman 12/04/2021	0.30	315.00	94.50	Y	ONE - Draft correspondence to and review correspondence from and brief telephone conference with Stuart Grossman re: Gunlicks deposition. (.1); Draft correspondence to Scot Stirling re: Gunlicks deposition and video attendance and review correspondence from Scot Stirling re: same.(.1); Brief telephone conference with Scot Stirling re: Gunlicks deposition. (.1)	315.00	0.30		33571861
D.S. Newman 12/06/2021	6.00	315.00	1,890.00	Y	FOUR- Attend deposition of William Gunlicks. (5.5); Telephone conference with Leo Beus, Scot Stirling and Paul Dirkmaat re: Gunlicks deposition. (.4); Telephone conference with Stuart Grossman re: Gunlicks deposition. (.1)	315.00	6.00		33572205
D.S. Newman 12/06/2021	0.10	315.00	31.50	Y	FOUR- Review correspondence from Leo Beus.	315.00	0.10		33573695
T. Anzalone 12/06/2021	0.20	150.00	30.00	Y	FOUR: Written acknowledgement for payment to arbitrator fees, and prepare update regarding same (.2).	150.00	0.20		33572021
D.S. Newman 12/07/2021	4.30	315.00	1,354.50	Y	FOUR- Attend by video deposition of William Gunlicks.	315.00	4.30		33575582
D.S. Newman 12/07/2021	0.10	315.00	31.50	Y	FOUR- Draft correspondence to Bob Levenson re: cost issue and review correspondence from Bob Levenson re: same.	315.00	0.10		33577070
D.S. Newman 12/07/2021	0.20	315.00	63.00	Y	FOUR- Brief telephone conferences with Stuart Grossman re: Gunlicks deposition.	315.00	0.20		33577079

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D.S. Newman 12/08/2021	5.70	315.00	1,795.50	Y	ONE - Attend by video deposition of William Gunlicks and conferences with counsel re: same. (5.7)	315.00	5.70		33597485
D.S. Newman 12/08/2021	0.40	315.00	126.00	Y	FOUR - Revise draft for payment of experts.	315.00	0.40		33597962
D.S. Newman 12/08/2021	0.10	315.00	31.50	Y	FOUR - Brief telephone conference with Bob Levenson re: motion re: payment for expert.	315.00	0.10		33598042
D.S. Newman 12/08/2021	0.20	315.00	63.00	Y	ONE - Telephone conference with Scot Stirling re: strategy for deposition.	315.00	0.20		33608168
D.S. Newman 12/09/2021	3.40	315.00	1,071.00	Y	ONE - Attend continued deposition of William Gunlicks.	315.00	3.40		33598134
D.S. Newman 12/13/2021	0.10	315.00	31.50	Y	FOUR- Telephone conference with Stuart Grossman re: upcoming deposition.	315.00	0.10		33598799
D.S. Newman 12/14/2021	5.40	315.00	1,701.00	Y	FOUR- Attend deposition of Harold Koslow.	315.00	5.40		33762478
D.S. Newman 12/14/2021	0.10	315.00	31.50	Y	FOUR- Review correspondence from Leo Beus and draft correspondence to Leo Beus re: invoice. (.1)	315.00	0.10		33762479
D.S. Newman 12/15/2021	5.50	315.00	1,732.50	Y	FOUR- Attend virtually deposition of Lawrence Leder.	315.00	5.50		33612690
D.S. Newman 12/15/2021	0.30	315.00	94.50	Y	FOUR- Telephone conference with Scot Stirling re: deposition. (.3)	315.00	0.30		33612692
D.S. Newman 12/16/2021	0.20	315.00	63.00	Y	ONE - Review correspondence re: upcoming deposition and draft correspondence to Scot Stirling re: upcoming deposition. (.2)	315.00	0.20		33614140

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D.S. Newman 12/16/2021	0.30	315.00	94.50	Y	FOUR- Draft correspondence re: payment of invoice. (.1); Draft correspondence to Scot Stirling and review correspondence from Scot Stirling re: upcoming depositions. (.2)	315.00	0.30		33626564
C.C. Cavallo 12/16/2021	0.30	315.00	94.50	Y	FOUR- Call with investor claimant re: status of E&Y litigation.	315.00	0.30		33655019
T. Anzalone 12/16/2021	1.70	150.00	255.00	Y	FOUR: Review communications and request from Leo Beus regarding E&Y deposition taken 11/8/21 (.3); Telephonic and written communications with Veritext to obtain invoice, wire instructions (.7); Prepare letter to Citibank requesting wire payment for said deposition (.5); Written communication to M. Lima at Citibank re: same (.2).	150.00	1.70		33611476
T. Anzalone 12/17/2021	0.30	150.00	45.00	Y	ONE: Review correspondence from Beus Gilbert (.2); Written communication with counsel re: same (.1).	150.00	0.30		33611775
D.S. Newman 12/18/2021	0.30	315.00	94.50	Y	ONE - Conference with counsel re: depositions and pertinent issues (.3).	315.00	0.30		33647328
D.S. Newman 12/18/2021	0.10	315.00	31.50	Y	ONE - Brief telephone conference with Chris Cavallo re: upcoming deposition and attendance at same (.1).	315.00	0.10		33647341
C.C. Cavallo 12/19/2021	0.30	315.00	94.50	Y	FOUR- Attention to Baronoff deposition issues.	315.00	0.30		33654677
C.C. Cavallo 12/20/2021	4.00	315.00	1,260.00	Y	FOUR- Attend Baronoff deposition for E&Y litigation, and email to Mr. Newman re: same.	315.00	4.00		33654011
D.S. Newman 12/24/2021	0.10	315.00	31.50	Y	FOUR- Review correspondence from Leo Beus, draft correspondence to Leo Beus re: expert issue (.1).	315.00	0.10		33648473

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D.S. Newman 12/28/2021	0.10	315.00	31.50	Y	FOUR- Brief telephone conference with Scott Stirling re: upcoming depositions (.1).	315.00	0.10		33648674
D.S. Newman 12/28/2021	0.40	315.00	126.00	Y	FOUR- Review correspondence from Leo Beus re: expert related issue (.1); draft correspondence re: expert issue and draft follow up correspondence to Leo Beus re: same (.3).	315.00	0.40		33648683
D.S. Newman 12/29/2021	0.20	315.00	63.00	Y	FOUR- Telephone conference with Scott Sterling re: deposition of E&Y Witness.	315.00	0.20		33647343
D.S. Newman 12/31/2021	0.10	315.00	31.50	Y	FOUR- Review correspondence from and draft correspondence to Leo Beus re matter.	315.00	0.10		33673277
D.S. Newman 01/03/2022	0.60	315.00	189.00	Y	ONE - Telephone conference with Leo Beus re: strategy and factual issues (.6).	315.00	0.60		33692406
D.S. Newman 01/03/2022	0.20	315.00	63.00	Y	ONE - Review correspondence from Leo Beus and from Scot Sterling re: issues pertaining to Ernst & Young arbitration (.2).	315.00	0.20		33692498
D.S. Newman 01/03/2022	0.10	315.00	31.50	Y	ONE - Review correspondence re: damages. (.1)	315.00	0.10		33692505
D.S. Newman 01/03/2022	0.10	315.00	31.50	Y	FOUR - Review court order re: payment regarding expert (.1).	315.00	0.10		33692586
T. Anzalone 01/03/2022	1.90	150.00	285.00	Y	FOUR: Written request from Receiver (.2); Review communications with Leo Beus (.1); Examine various Veritext invoices for depositions of Philip Fues and William Gunlicks (.8); Prepare written request to Maydell Lima for payment of same (.5); Written and telephonic communications with Receiver related to same (.3).	150.00	1.90		33674057

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D.S. Newman 01/04/2022	0.10	315.00	31.50	Y	ONE - Draft correspondence to Leo Beus re: damage related issues. (.1).	315.00	0.10		33692709
D.S. Newman 01/04/2022	0.30	315.00	94.50	Y	FOUR- Conference with counsel re: strategy and various related issues (.3).	315.00	0.30		33692715
D.S. Newman 01/04/2022	0.10	315.00	31.50	Y	FOUR - Telephone conference with expert re: invoice related issue (.1).	315.00	0.10		33692806
D.S. Newman 01/04/2022	0.10	315.00	31.50	Y	ONE - Draft correspondence to Leo Beus re: investor related issue (.1).	315.00	0.10		33692820
D.S. Newman 01/05/2022	0.80	315.00	252.00	Y	ONE - Telephone conference with Scot Stirling re: strategy and factual issues (.8).	315.00	0.80		33693240
D.S. Newman 01/05/2022	0.60	315.00	189.00	Y	ONE - Conference with Stuart Grossman re: strategy and factual issues (.5); review follow up correspondence from Scott Sterling (.1).	315.00	0.60		33693245
D.S. Newman 01/05/2022	0.20	315.00	63.00	Y	ONE - Review correspondence from Leo Beus and draft correspondence to Leo Beus re: strategy (.2).	315.00	0.20		33693402
D.S. Newman 01/05/2022	0.30	315.00	94.50	Y	ONE - Review correspondence from Leo Beus re: expert related issues (.3).	315.00	0.30		33693410
D.S. Newman 01/05/2022	0.10	315.00	31.50	Y	FOUR - Review correspondence from Scot Stirling re: deposition and draft correspondence to Scott Sterling re: same (.1).	315.00	0.10		33693453
D.S. Newman 01/06/2022	0.40	315.00	126.00	Y	ONE - Telephone conference with Scot Stirling re: deposition and	315.00	0.40		33693516

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					scheduling related issues (.2); review correspondence from Leo Beus and draft correspondence to Leo Beus re: expert (.1); review follow up correspondence from Scot Stirling re: scheduling related issues (.1).				
T. Anzalone 01/06/2022	1.80	150.00	270.00	Y	FOUR: Compile invoices related to recent depositions taken by special counsel (.5); Review Hemming Morse Motion and Order (.3); Written and telephonic communications with M. Lima at Citibank (.3); Prepare communication to Receiver regarding payments to Veritext and Hemming Morse (.7).	150.00	1.80		33686900
T. Anzalone 01/07/2022	1.90	150.00	285.00	Y	FOUR: Telephonic communications with Receiver (.4); Assist with preparation of checks (.3); Draft correspondence to Hemming Morse re: court-awarded fees (.5); Draft correspondence to Veritext for payment of court reporters fees (.5); Written communication with Receiver related to same (.2).	150.00	1.90		33694034
D.S. Newman 01/10/2022	0.30	315.00	94.50	Y	ONE - Review correspondence re: expert. (.1); Review correspondence from Scot Stirling re: statue and strategy. (.1); Review correspondence from Stuart Grossman re: same. (.1)	315.00	0.30		33707931
T. Anzalone 01/10/2022	1.50	150.00	225.00	Y	FOUR: Review written communications with Receiver (.4); Modifications and finalization of letters to Hemming Morse, and Veritext and transmittal of payments (1.1).	150.00	1.50		33698912
D.S. Newman 01/11/2022	0.10	315.00	31.50	Y	FOUR- Review correspondence from Leo Beus. (.1)	315.00	0.10		33709826
D.S. Newman 01/11/2022	0.50	315.00	157.50	Y	FOUR- Review correspondence from Leo Beus re: expert and prepare recommended changes to same. (.5)	315.00	0.50		33709843
T. Anzalone 01/11/2022	0.40	150.00	60.00	Y	FOUR: Review confirmation of transmittals re: payments (.2); Review correspondence from Hemming Morse regarding	150.00	0.40		33704661

Client #	143125	Newman, Daniel S., Receiver	Billing Professional	D.S. Newman	Date Printed	03/24/2022
File #	143125 / 00009	Ernst & Young	Prebill No.	3682687	Page	15
			Fees Bill-Thru Date	02/28/2022		
			Cost Bill-Thru Date	02/28/2022		
			Date Acquired	11/16/2021		

UNBILLED TIME - Through 02/28/2022

<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
					professional fees starting 11/21 (.2).				
D.S. Newman 01/12/2022	0.30	315.00	94.50	Y	FOUR - Review proposed expert engagement letter and conference re: same.	315.00	0.30		33719758
D.S. Newman 01/12/2022	0.30	315.00	94.50	Y	FOUR- Review correspondence from Paul Dirkmaat and Leo Beus re: engagement letter; Telephone conference re: potential expert. (.2); Draft correspondence to Leo Beus and Paul Dirkmaat re: potential expert. (.1)	315.00	0.30		33719770
D.S. Newman 01/13/2022	0.30	315.00	94.50	Y	FOUR- Review multiple correspondence from Leo Beus re: experts. (.3)	315.00	0.30		33731366
D.S. Newman 01/14/2022	0.20	315.00	63.00	Y	ONE - Review correspondence from Scot Stirling and draft correspondence to Scot Stirling re: arbitration hearing scheduling. (.2)	315.00	0.20		33741399
T. Anzalone 01/18/2022	0.60	150.00	90.00	Y	FOUR: Review correspondence from IST re: hosted data on receivership entities (.2); Various communications from Receiver regarding deposition services (.3); Written communication to Receiver re: same (.1).	150.00	0.60		33720844
D.S. Newman 01/21/2022	0.20	315.00	63.00	Y	FOUR - Review correspondence re: subpoena and draft correspondence re: same.	315.00	0.20		33769475
D.S. Newman 01/21/2022	0.10	315.00	31.50	Y	ONE - Review correspondence from Paul Dirkmaat and draft correspondence to Paul Dirkmaat.	315.00	0.10		33769509
D.S. Newman 01/22/2022	0.30	315.00	94.50	Y	FOUR- Telephone conference with Scot Stirling re discovery issue (.2); Telephone conference with Stuart Grossman re discovery (.1)	315.00	0.30		33750853

Client #	143125	Newman, Daniel S., Receiver	Billing Professional	D.S. Newman	Date Printed	03/24/2022
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			Fees Bill-Thru Date	02/28/2022		
			Cost Bill-Thru Date	02/28/2022		
			Date Acquired	11/16/2021		

UNBILLED TIME - Through 02/28/2022

<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
D.S. Newman 01/23/2022	0.70	315.00	220.50	Y	ONE - Review correspondence from Scot Stirling re: potential hearing witness. (.5); Draft follow-up correspondence to Scot Stirling and counsel re: discovery related issue. (.2)	315.00	0.70		33774520
D.S. Newman 01/27/2022	0.10	315.00	31.50	Y	ONE - Review correspondence from Leo Beus and draft correspondence to Leo Beus (.1)	315.00	0.10		33795328
D.S. Newman 01/28/2022	0.20	315.00	63.00	Y	ONE - Review correspondence from Leo Beus and draft correspondence from Leo Beus re: expert.	315.00	0.20		33801414
D.S. Newman 02/07/2022	0.20	315.00	63.00	Y	FOUR: Telephone conference with Paul Dirkmaat re: various issues pertaining to litigation including CPR issues (.2).	315.00	0.20		33856217
D.S. Newman 02/07/2022	0.40	315.00	126.00	Y	FOUR: Telephone conference with Paul Dirkmaat re: documentation to be executed for CPR. (.2); Review follow-up correspondence from Paul Dirkmaat re: CPR related issue, as well as expert related issue and draft correspondence re: same. (.2).	315.00	0.40		33864001
D.S. Newman 02/09/2022	0.60	315.00	189.00	Y	FOUR: Telephone conference with Leo Beus and Mark O'Conner re: strategy.	315.00	0.60		33856642
D.S. Newman 02/09/2022	0.50	315.00	157.50	Y	FOUR: Review correspondence from Bart Dewey re: discovery related issues and strategy and legal authorities.	315.00	0.50		33856699
T. Anzalone 02/09/2022	0.60	150.00	90.00	Y	FOUR: Review correspondence from Veritext for Howard Koslow and Lawrence Leder video services and transcripts (.2); Telephone conferences with Veritext regarding invoiced charges (.4).	150.00	0.60		33849725
D.S. Newman 02/11/2022	0.50	315.00	157.50	Y	ONE - Review correspondence from Leo Beus re: expert and draft correspondence to Leo Beus re: same and review follow-up	315.00	0.50		33879192

Client #	143125	Newman, Daniel S., Receiver	Billing Professional	D.S. Newman	Date Printed	03/24/2022
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			Fees Bill-Thru Date	02/28/2022		
			Cost Bill-Thru Date	02/28/2022		
			Date Acquired	11/16/2021		

UNBILLED TIME - Through 02/28/2022

<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
					correspondence re: same.				
D.S. Newman 02/14/2022	0.30	315.00	94.50	Y	ONE - Review correspondence from Leo Beus re: expert and strategy issues and draft correspondence to Leo Beus.	315.00	0.30		33882914
T. Anzalone 02/14/2022	0.30	150.00	45.00	Y	ONE: Written communications with Receiver regarding bank statements, January transactions (.3).	150.00	0.30		33873407
D.S. Newman 02/18/2022	0.10	315.00	31.50	Y	ONE - Review correspondence from Leo Beus re: Forum invoices.	315.00	0.10		33918256
J. Etra 02/23/2022	0.40	315.00	126.00	Y	ONE - Review of emails from Bues firm and Receiver, review of files accordingly, and email correspondence re same.	315.00	0.40		33920810
D.S. Newman 02/23/2022	0.10	315.00	31.50	Y	FOUR - Review correspondence re: forum fees (.1).	315.00	0.10		33921806
D.S. Newman 02/23/2022	0.50	315.00	157.50	Y	FOUR - Review correspondence re: expert fees and draft correspondence re: expert invoice and conference with Chris Cavallo re: same (.3); follow up conference with Chris Cavallo re: expert invoice (.1); draft correspondence to Leo Beus re: expert invoice and review correspondence to Leo Beus re: expert invoice (.1).	315.00	0.50		33921828
T. Anzalone 02/23/2022	1.90	150.00	285.00	Y	FOUR: Review communication from Receiver (.2); Telephone conference with Receiver (.1); Examine correspondence from Conflict Prevention and Resolution (.2); Review online accounts at Citibank (.2); Prepare letter requesting transfer of funds into FPSV account, wire transfer for CPR invoice (.9); Written and telephonic communications with M. Lima at Citibank regarding same (.3).	150.00	1.90		33908622
J. Etra 02/24/2022	0.30	315.00	94.50	Y	FOUR: Conference and correspondence on inquiry from Beus firm.	315.00	0.30		33927198

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Newman, Daniel S., Receiver
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Fees Bill-Thru Date 02/28/2022
Cost Bill-Thru Date 02/28/2022
Date Acquired 11/16/2021

UNBILLED TIME - Through 02/28/2022

<u>Timekeeper / Date</u>	<u>Base Hours</u>	<u>Base Rate</u>	<u>Base Dollars</u>		<u>Work Description Phase / Task Codes</u>	<u>ToBill Rate</u>	<u>ToBill Hours</u>	<u>Spec Bill</u>	<u>Time ID No.</u>
D.S. Newman 02/24/2022	0.20	315.00	63.00	Y	ONE - Review correspondence from Chris Cavallo re: Offshore fund and draft correspondence to Chris Cavallo re: same. (.2)	315.00	0.20		33942959
D.S. Newman 02/24/2022	0.10	315.00	31.50	Y	ONE - Draft correspondence to Leo Beus re: Offshore investor (.1).	315.00	0.10		33942987
D.S. Newman 02/24/2022	0.10	315.00	31.50	Y	ONE - Review follow-up correspondence re: Offshore investor (.1).	315.00	0.10		33943469
D.S. Newman 02/24/2022	0.10	315.00	31.50	Y	FOUR: Review correspondence from Leo Beus re: Offshore investor (.1).	315.00	0.10		33943558
D.S. Newman 02/24/2022	0.20	315.00	63.00	Y	ONE - Review document from Scot Stirling re: Offshore investor.	315.00	0.20		33943747
D.S. Newman 02/25/2022	0.10	315.00	31.50	Y	ONE - Review email from Scot Stirling re: status.	315.00	0.10		33944639
D.S. Newman 02/26/2022	0.20	315.00	63.00	Y	ONE - Telephone conference with counsel re: status (.2).	315.00	0.20		33944971
Total Hours	100.80					Total ToBill Hours	100.80		
Total Dollar Value			\$28,848.00			Total Dollar Value of ToBill Hours	\$28,848.00		

TIMEKEEPER SUMMARY

<u>Initials</u>	<u>Name</u>	<u>Summary – Base Time</u>			<u>Summary – ToBill Time</u>			<u>Last Date Atty Turned in Time</u>	<u>Optional Credit</u>	<u>Billing Credit</u>
		<u>Hours</u>	<u>Avg Rate</u>	<u>Dollars</u>	<u>Hours</u>	<u>Avg Rate</u>	<u>Dollars</u>			
CC17	C.C. Cavallo	4.60	315.00	1,449.00	4.60	315.00	1,449.00	12/20/2021		
JE2	J. Etra	1.40	315.00	441.00	1.40	315.00	441.00	02/24/2022		
DSN	D.S. Newman	77.20	315.00	24,318.00	77.20	315.00	24,318.00	02/26/2022		
PA7	T. Anzalone	17.60	150.00	2,640.00	17.60	150.00	2,640.00	02/23/2022		

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			Date Acquired	11/16/2021		

Prebill Totals	100.80	286.19	28,848.00	100.80	286.19	28,848.00	Total Fees to Bill	_____
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UNBILLED COSTS - Through 02/28/2022

<u>Date</u>	<u>Cost</u>	<u>Cost Description</u>	<u>ToBill Amt</u>	<u>Cost ID No.</u>
01/10/2022	Fed Ex	Y Federal Express charge	25.41	17272270
01/10/2022	Fed Ex	Y Federal Express charge	27.93	17272271
		Total Costs	\$53.34	

COST SUMMARY

<u>Description</u>	<u>ToBill Amt</u>
Fed Ex	53.34
Total Costs	\$53.34
TOTAL FEES AND EXPENSES DUE -	\$28,901.34

STATUS AND HISTORICAL DATA

<u>Total Work-In-Process</u>		<u>Billing History</u>		<u>Money On Hand</u>		<u>Accounts Receivable</u>	
Time in Hours	100.80	Last Bill Date	/ /	General	0.00	151 + Days	\$0.00
Time in Dollars	\$28,848.00	Last Bill - Thru Date	02/26/2022	Unapplied Cash	\$0.00	121 - 150 Days	\$0.00
Costs	\$53.34	Last Bill Amount	\$0.00	Trust Balance	\$0.00	91 - 120 Days	\$0.00
		Totals Hours Billed	0.00			61 - 90 Days	\$0.00
		Last Payment Date	00/00/00			31 - 60 Days	\$0.00
Matter Discount		Last Payment Amount	\$0.00			Current	\$0.00
Discount	0.0000%	Amount Ret. Applied	\$0.00			Total A/R	\$0.00
		Last Rebill Date	/ /				

Unbilled Write Offs/Write Downs since 1996

Lifetime to Date since 1/1/96

		Worked	
Fees	\$0.00	Fees	\$29,800.50
Expenses	0.00	Expenses	53.34
Total	\$0.00	Total	\$29,853.84

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Fees Bill-Thru Date
Cost Bill-Thru Date
Date Acquired

02/28/2022
02/28/2022
11/16/2021

AR Write Offs since 1996

Fees	\$0.00
Expenses	0.00
Total	\$0.00

Billed

Fees	\$0.00
Expenses	0.00
Discount	0.00
Total	\$0.00

Paid

Fees	\$0.00
Expenses	0.00
Discount	0.00
Total	\$0.00

Client # 143125
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Newman, Daniel S., Receiver
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Fees Bill-Thru Date
Cost Bill-Thru Date
Date Acquired

02/28/2022
02/28/2022
11/16/2021

MASTER FILE DATA

Billing Address:

Newman, Daniel S., Receiver
ATTN: Daniel Newman
2 South Biscayne Boulevard
Suite 2100
Miami, FL 33131

Orig
Std Rate
Assigned Department
Assigned Office
Type of Law
Fee Format
Bill Summary Format

DSN
Rate 1
Litigation Group
Miami, FL
Civil - Litigation
50-Date/Narr/Tkpr/Hrs/Amt
20-fi/mi/Last/Hrs/Rate/Amt

**Founding Partners Receivership
Summary of Time and Charges by Staff Name
June 1, 2021 through February 28, 2022**

The following is an aggregate tabular summary of fees and expenses for the Receiver's accountants, Berkowitz Pollack Brant Advisors and CPAs for the period of June 1, 2021 through February 28, 2022.

Name	Hours	Amount
Andreea Cioara	30.00	\$ 9,000.00
Barbara Cruz	1.50	172.50
Dafne Ors Espinoza	22.00	2,090.00
David Siegel	13.50	4,050.00
Ed Cooper	3.00	900.00
James Salazar	85.40	21,350.00
Kenneth Vitek	0.50	150.00
Malkiel Israilov	24.80	6,200.00
Paulina Scherer	2.70	256.50
Scott Bouchner	0.50	150.00
Sharon Foote	40.00	7,000.00
Victoria Lulciuc	72.10	12,257.00
Total Fees of Receiver's Accountants	296.00	\$ 63,576.00
Total Expenses of Receiver's Accountants		\$ 9,849.50
Total Fees and Expenses For Receiver's Accountants	296.00	\$ 73,425.50

Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
June 1, 2021 through February 28, 2022

	Staff	Date	Time Description	Hours	Rate	Amount
Preparation of Receivership Tax Returns/ IRS Correspondence:						
Preparation of federal, state and payroll tax returns for Receivership Entities.						
	Malkiel Israilov	6/4/2021	Go over the job with Stephanie Thorpe, go over prior year and current year workpapers	1.50	250.00 \$	375.00
	Andreea Cioara	6/7/2021	FP 2020 return	1.00	300.00	300.00
	Malkiel Israilov	6/7/2021	Went over workpapers prepared to date	0.50	250.00	125.00
	Dafne Ors Espinoza	6/9/2021	Export 2020 financial statements for tax preparation.	0.20	95.00	19.00
	Dafne Ors Espinoza	6/9/2021	Export 2020 financial statements for tax preparation.	0.30	95.00	28.50
	Dafne Ors Espinoza	6/9/2021	Export 2020 financial statements for tax preparation.	0.20	95.00	19.00
	Dafne Ors Espinoza	6/9/2021	Export 2020 financial statements for tax preparation.	0.30	95.00	28.50
	Malkiel Israilov	6/18/2021	Go over the workpapers, go over last year tax return and workpapers	7.00	250.00	1,750.00
	Malkiel Israilov	7/14/2021	Go through prior year workpapers, Gosystem partner info, updates on partner info based on court case, prior year AJEs	5.20	250.00	1,300.00
	Malkiel Israilov	7/15/2021	Tax preparation planning	0.80	250.00	200.00
	Andreea Cioara	7/19/2021	Tax return guidance.	1.00	300.00	300.00
	Malkiel Israilov	7/22/2021	Set up preparation of tax return	0.50	250.00	125.00
	Victoria Lulciuc	7/22/2021	Call to go over client	0.50	170.00	85.00
	Victoria Lulciuc	7/27/2021	Preparation of tax work papers	5.70	170.00	969.00
	Andreea Cioara	7/28/2021	Meeting with Tony re project	1.00	300.00	300.00
	Victoria Lulciuc	7/28/2021	Preparation of tax work papers	4.80	170.00	816.00
	Malkiel Israilov	8/2/2021	2020 tax return review	1.50	250.00	375.00
	Malkiel Israilov	8/2/2021	2020 tax preparation	1.00	250.00	250.00
	Andreea Cioara	8/4/2021	Tax return guidance, K-1 review, investor review	1.00	300.00	300.00
	Malkiel Israilov	8/6/2021	Go over court approved partner information updates for all partners	2.50	250.00	625.00
	Victoria Lulciuc	8/6/2021	Preparation of tax work papers	3.50	170.00	595.00
	Victoria Lulciuc	8/6/2021	Preparation of tax work papers	2.70	170.00	459.00
	Victoria Lulciuc	8/7/2021	Preparation of tax work papers	0.30	170.00	51.00
	Victoria Lulciuc	8/7/2021	Preparation of tax work papers	2.20	170.00	374.00
	Victoria Lulciuc	8/9/2021	Preparation of tax work papers	1.50	170.00	255.00
	Malkiel Israilov	8/13/2021	Review of partners info gosystem against court approved claims and updates from client	3.00	250.00	750.00
	Malkiel Israilov	8/15/2021	Review of partner information	1.30	250.00	325.00
	Andreea Cioara	8/17/2021	Tax return guidance	2.00	300.00	600.00
	Dafne Ors Espinoza	8/18/2021	Research distribution question from Andreea Cioara	0.30	95.00	28.50

Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
June 1, 2021 through February 28, 2022

Staff	Date	Time Description	Hours	Rate	Amount
James Salazar	8/18/2021	Meet with Andreea to discuss review role and client issues, and information received by email. Request status update from Malkiel for information.	2.00	250.00	500.00
Andreea Cioara	8/19/2021	Review of return with team, call with receiver's office regarding activity.	1.50	300.00	450.00
Andreea Cioara	8/19/2021	Tax return guidance, review of activity with team.	1.00	300.00	300.00
Andreea Cioara	8/19/2021	Tax return guidance, review of activity with team.	0.50	300.00	150.00
James Salazar	8/19/2021	Review status of 2020 returns and workpapers with Victoria and Andreea. Review and search all 2020 information available, and prepare list of open items and issues. Online research of latest orders and review of transfer documents. Attend call to discuss issues with Trish and Andreea.	7.00	250.00	1,750.00
James Salazar	8/19/2021	Review status of 2020 returns and workpapers with Victoria and Andreea. Start check of member partner K-1 information and call with Trish for open items.	1.20	250.00	300.00
James Salazar	8/19/2021	Review status of 2020 returns and workpapers with Victoria and Andreea. Start check of member partner K-1 information and call with Trish for open items.	1.30	250.00	325.00
Victoria Lulciuc	8/19/2021	Preparation of tax work papers	0.50	170.00	85.00
Victoria Lulciuc	8/19/2021	Preparation of tax work papers	0.70	170.00	119.00
Victoria Lulciuc	8/20/2021	Preparation of tax work papers	3.30	170.00	561.00
Victoria Lulciuc	8/20/2021	Preparation of tax work papers	5.20	170.00	884.00
James Salazar	8/22/2021	Begin review of workpapers and returns, hold completing for expected changes. Gather 2019 and prior AJE's and send to Dafne to reconcile books to returns.	1.50	250.00	375.00
James Salazar	8/22/2021	Begin review of workpapers and returns, hold completing for expected changes. Gather 2019 and prior AJE's and send to Dafne to reconcile books to returns.	2.20	250.00	550.00
Andreea Cioara	8/23/2021	Review of K-1s and investor lists	1.00	300.00	300.00
Andreea Cioara	8/23/2021	Review of K-1s and investor lists	1.00	300.00	300.00
James Salazar	8/23/2021	Call with Trish to go over open items list. Call with Ronald Peterson, Trustee, to gather Lancelot K-1s. Send information request to Ronald, and call to update Trish.	2.50	250.00	625.00
James Salazar	8/23/2021	Call with Trish to go over open items list. Call with Lisa Head, with Weaver and Tidwell, to gather SSR Capital K-1s. Email findings to Trish and discuss contacting Steven Helland.	1.20	250.00	300.00
Andreea Cioara	8/24/2021	Assistance with 2020 tax return to team	1.00	300.00	300.00

Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
June 1, 2021 through February 28, 2022

Staff	Date	Time Description	Hours	Rate	Amount
James Salazar	8/24/2021	Calls with Trish to review and gather new address information and information received for open items. Contact CPA firm to gather 2019 Lancelot K-1. Meet with Andreea to discuss issue and action to complete. Meet with Victoria to discuss changes and approach to finish preparation.	6.50	250.00	1,625.00
Victoria Lulciuc	8/24/2021	Preparation of tax work papers	0.20	170.00	34.00
James Salazar	8/25/2021	Compile all information to complete returns for Victoria. Complete initial review of returns and list review notes.	1.50	250.00	375.00
James Salazar	8/25/2021	Compile all information to complete returns for Victoria. Complete initial review of returns and list review notes.	1.50	250.00	375.00
James Salazar	8/25/2021	Compile all information to complete returns for Victoria. Complete initial review of returns and list review notes.	1.50	250.00	375.00
Victoria Lulciuc	8/25/2021	Preparation of tax work papers	3.00	170.00	510.00
James Salazar	8/26/2021	Assist Victoria with changes and review notes. Discuss 2020 Lancelot K-1s and issues with Andreea. Call with Trish to discuss return timing.	2.50	250.00	625.00
Victoria Lulciuc	8/26/2021	Preparation of tax work papers	4.00	170.00	680.00
Victoria Lulciuc	8/26/2021	Preparation of tax work papers	2.30	170.00	391.00
Andreea Cioara	8/27/2021	Tax return open items	1.00	300.00	300.00
Andreea Cioara	8/27/2021	Tax return open items	1.00	300.00	300.00
James Salazar	8/27/2021	Complete review of returns, workpapers, transfers and K-1 partner information. Meet with Victoria to discuss final changes needed.	3.00	250.00	750.00
James Salazar	8/27/2021	Review the revised returns and workpapers.	1.00	250.00	250.00
Victoria Lulciuc	8/27/2021	Go over review comments	3.50	170.00	595.00
Victoria Lulciuc	8/27/2021	Go over review comments	3.30	170.00	561.00
Victoria Lulciuc	8/27/2021	Clear review comments	0.50	170.00	85.00
James Salazar	8/28/2021	Complete review, and second review, or partner information. Update returns in GST, and discuss with Victoria. Email partner questions to Trish.	2.50	250.00	625.00
Victoria Lulciuc	8/28/2021	Clear review comments	1.00	170.00	170.00
James Salazar	8/29/2021	Clear review notes.	1.30	250.00	325.00
James Salazar	8/29/2021	Clear review notes, update addresses and update GFR.	1.00	250.00	250.00
Andreea Cioara	8/30/2021	Tax return review, federal and states	2.00	300.00	600.00
Andreea Cioara	8/30/2021	Tax return review, federal and states	2.00	300.00	600.00

Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
June 1, 2021 through February 28, 2022

Staff	Date	Time Description	Hours	Rate	Amount
Andreea Cioara	8/30/2021	Tax return review, federal and states. signature and delivery	2.00	300.00	600.00
James Salazar	8/30/2021	Call with Trish to go through Sch K-1 entity name and address questions. Revise returns, efile, and update GFR.	1.50	250.00	375.00
James Salazar	8/30/2021	Research Advanced Diamond Technologies per Andreea's review. Call with Trish to discuss and gather information. Review Receiver's reports for 209-2020, and research basis in files from 2008 to 2020. Discuss treatment with Andreea, and changes needed with Victoria.	4.20	250.00	1,050.00
Paulina Scherer	8/30/2021	1065 - assembly	0.50	95.00	47.50
Paulina Scherer	8/30/2021	1065 & States - assembly	0.50	95.00	47.50
Paulina Scherer	8/30/2021	1065 & States assembly	0.50	95.00	47.50
Victoria Lulciuc	8/30/2021	Update work papers	0.70	170.00	119.00
Paulina Scherer	8/31/2021	Call with Trish to go over delivery of returns	0.50	95.00	47.50
James Salazar	9/3/2021	Calls with Trish for questions on K-1 labeling, and transfers. Respond to Paulina and discuss Andreea.	1.00	250.00	250.00
James Salazar	9/7/2021	Multiple calls and emails with Trish to research and match Schedules K-1 to claims list. Meet with Andreea to discuss Sunnicht abandonment issue.	2.70	250.00	675.00
James Salazar	9/8/2021	Calls and email with Trish to research addresses and claim numbers for K-1 distribution.	1.50	250.00	375.00
Paulina Scherer	9/15/2021	Meeting with Dan and get certified ready	0.20	95.00	19.00
Paulina Scherer	9/15/2021	Meeting with Dan and get certified ready	0.30	95.00	28.50
Paulina Scherer	9/15/2021	Meeting with Dan and get certified ready	0.20	95.00	19.00
James Salazar	11/5/2021	Call with client, return planning, call with Andreea.	1.20	250.00	300.00
James Salazar	11/9/2021	Meet with Victoria to discuss year-end projections. Review and forward emails to assist in cross-check from 2020 K-1 mailing with client.	1.00	250.00	250.00
Victoria Lulciuc	11/9/2021	Match claim numbers & claim amounts with k-1 numbers.	0.50	170.00	85.00
James Salazar	11/10/2021	Send information for client call. Review all FP emails and forward for 2021 transfers/claims, and K-1 cross reference.	1.00	250.00	250.00
Victoria Lulciuc	11/11/2021	Go over FP plan to roll over work papers and match claim numbers & claim amounts with k-1 numbers	0.70	170.00	119.00

Founding Partners Receivership
 Berkowitz Pollack Brant Advisors and CPAs
 PROJECT DESCRIPTIONS: Detailed Time Records
 June 1, 2021 through February 28, 2022

Staff	Date	Time Description	Hours	Rate	Amount
Victoria Lulciuc	11/12/2021	Go over FP plan to roll over work papers and match claim numbers & claim amounts with k-1 numbers	2.00	170.00	340.00
James Salazar	11/15/2021	Review first draft of cross-check schedule, call from client with open items.	0.30	250.00	75.00
Victoria Lulciuc	11/15/2021	Match claim number to k-1 list, including amount of proposed distribution, distribution % and actual amount.	2.50	170.00	425.00
James Salazar	12/14/2021	Discuss 2021 settlement income and foreign withholding with Andreea. Set up meeting with Ed, Andreea and Ken.	0.30	250.00	75.00
James Salazar	12/16/2021	Call with client to revisit 2021 year-end information needed, and discuss topics for internal meeting for 2021 income, FCMC, and returning claimants.	0.50	250.00	125.00
Ed Cooper	12/27/2021	Call with Tony S to discuss Founding partners settlement and the treatment of the gain. Research 3rd party recovery payments vs collection from borrower.	3.00	300.00	900.00
James Salazar	12/27/2021	Meet with Ed and Ken to discuss agenda items. Research 2014 returns and tax treatment with Ed.	2.00	250.00	500.00
Kenneth Vitek	12/27/2021	Call with Ed and Tony on impact to Foreign investors on various transactions	0.50	300.00	150.00
Andreea Cioara	1/17/2022	1099 and reporting matters	1.00	300.00	300.00
James Salazar	1/19/2022	Review the US Dept of Commerce census survey for 2020. Created login at USDOC site. Email confirmation to client with FP questions.	1.50	250.00	375.00
James Salazar	1/21/2022	Meet with client to follow-up on email questions and December call topics. Forward updated claimant list and 2021 legal docs to Victoria and meet to review project information and action items.	2.00	250.00	500.00
Victoria Lulciuc	1/21/2022	Discuss founding partners	0.50	170.00	85.00
Dafne Ors Espinoza	1/28/2022	Preparation of 1099NEC	0.50	95.00	47.50
James Salazar	1/28/2022	Review the 2021 1099 workpapers. Review the Settlement Agreement and DE 533 Motion for Special Counsel Fees, send review notes to Dafne.	1.00	250.00	250.00

Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
June 1, 2021 through February 28, 2022

Staff	Date	Time Description	Hours	Rate	Amount
Dafne Ors Espinoza	1/31/2022	Submit 1099s for e-file.	0.70	95.00	66.50
Dafne Ors Espinoza	1/31/2022	Review additional documentation for 1099NEC and 1099MISC. Submit 1099NEC for various vendors.	0.80	95.00	76.00
Dafne Ors Espinoza	1/31/2022	Call w/ Tony to go over 1099 eligible payments and other items.	0.70	95.00	66.50
James Salazar	1/31/2022	Review 2021 court orders for payments made to attorneys, separate interest payments, review 1099s and classifications of NEC/MISC/INT. Review Regs for 6041 and 6045 for proper reporting of settlements, discuss research and facts with Richard Cabrera.	1.50	250.00	375.00
James Salazar	1/31/2022	Review receiver website and download/update legal motion and order file. Read/scan all 2021 motions and orders, and discuss status of bookkeeping and allocations with Dafne.	3.00	250.00	750.00
Victoria Lulciuc	2/7/2022	Prepare prior years journal entries for tax return	0.30	170.00	51.00
James Salazar	2/8/2022	Pull copies of all FP 2014 returns and workpapers to gather \$350M deduction information.	1.00	250.00	250.00
James Salazar	2/8/2022	Call with Trish to review status of 2021 returns and information. Meet with Andreea to review list of topics and to begin tax prep. Follow-up call with Trish to relay action items. Meet with Victoria and Dafne for cross-reference list update, and discuss tax preparation.	3.50	250.00	875.00
James Salazar	2/9/2022	Review the financials for all funds for 2021 from Dafne. Forward to Victoria for confirmation of 2020 AJEs.	0.50	250.00	125.00
James Salazar	2/9/2022	Download 2014 Mayer-Brown settlement from website, review original claim and settlement documents, review GFR permanent file and 2013-2015 returns, AJEs and workpapers.	2.50	250.00	625.00
James Salazar	2/10/2022	Review 2021 financials for 2020, respond to Victoria's questions on carryforward cumulative AJEs to be sent to Dafne.	0.70	250.00	175.00
James Salazar	2/10/2022	Review emails with 2021 FP bank 1099's, sort and forward to Dafne and Victoria.	0.30	250.00	75.00
Andreea Cioara	2/10/2022	Call with team to discuss activity	1.00	300.00	300.00
Dafne Ors Espinoza	2/14/2022	AJEs to reconcile to PY tax return. Export updated FS for tax prep.	0.70	95.00	66.50
Dafne Ors Espinoza	2/15/2022	AJEs to reconcile to PY tax return. Export updated FS for tax prep.	0.50	95.00	47.50

Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
June 1, 2021 through February 28, 2022

Staff	Date	Time Description	Hours	Rate	Amount
Dafne Ors Espinoza	2/15/2022	AJEs to reconcile to PY tax return. Export updated FS for tax prep.	1.30	95.00	123.50
James Salazar	2/15/2022	Meet with Andreea to discuss status of 2021 preparation and financials. Discuss posting of 2020 AJEs and approval from Sharon Foote, review updated financials.	0.50	250.00	125.00
Victoria Lulciuc	2/15/2022	Prepare work papers using updated financials. Went through all documents for pertinent information regarding transfers and key financial activity. discovered some key details in the f drive wasn't aware of. - meeting with tony to discuss open items from claim list	1.50	170.00	255.00
Victoria Lulciuc	2/15/2022	Prepared work papers using updated financials.	1.00	170.00	170.00
Victoria Lulciuc	2/15/2022	Completed rollover process.	0.50	170.00	85.00
James Salazar	2/15/2022	Meet with Victoria to review updated financials from Dafne. Go through claimant/K-1 list and matching, fund income/fee allocations, and next preparation steps. Call with Trish to review chart of claimants and "Sch A".	2.50	250.00	625.00
Victoria Lulciuc	2/15/2022	Prepare work papers using updated financials. Went through documents for pertinent information regarding transfers and financial activity. Meeting with tony to discuss open items from claim list	3.00	170.00	510.00
Victoria Lulciuc	2/16/2022	Prepare work papers using updated financials.	1.20	170.00	204.00
Victoria Lulciuc	2/16/2022	Completed rollover process.	1.30	170.00	221.00
James Salazar	2/16/2022	Meet with Victoria to review status of 2021 transfers, claim to K-1 number cross-reference, and distribution matching to claim numbers. Discuss AJEs needed for FP Offshore payments, interest 1099's, and next steps. Research missing distribution recipients.	2.00	250.00	500.00
Victoria Lulciuc	2/16/2022	Prepare work papers using updated financials. Went through documents for pertinent information regarding transfers and financial activity. Meeting with tony to discuss open items from claim list	3.20	170.00	544.00
Andreea Cioara	2/16/2022	Call with team to discuss activity	1.00	300.00	300.00
James Salazar	2/16/2022	Begin review of claimant/K-1 cross reference charts.	1.00	250.00	250.00
Victoria Lulciuc	2/17/2022	FINISH ADJUSTING JOURNAL ENTRIES	0.50	170.00	85.00

**Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
June 1, 2021 through February 28, 2022**

Staff	Date	Time Description	Hours	Rate	Amount
Victoria Lulciuc	2/17/2022	Record journal entries for SVF	0.30	170.00	51.00
Andreea Cioara	2/18/2022	Call with team to discuss activity	1.00	300.00	300.00
James Salazar	2/18/2022	Meet with Victoria to review claimant/K-1/distribution/address project and go through questions. Research prior transfers and claimant match to K-1s.	1.70	250.00	425.00
James Salazar	2/21/2022	Call with Trish to discuss the Revised Sch A distribution information available, and schedule meet to review 2021 K-1/claimants. Call with Victoria for updates from call and request for workpapers.	0.50	250.00	125.00
James Salazar	2/21/2022	Review and respond to Aiskel/Barbara's emails regarding Broad & Cassel's 2021 1099-NEC. Call with Trish and emails with Bianca Brazell to gather corrected W-9 information.	0.80	250.00	200.00
Dafne Ors Espinoza	2/21/2022	Correct 1099NEC for Broad and Cassel. Issue new 1099 for Nelson Mullins. Call with Tony. E-file corrected 1099 and new 1099NEC.	1.00	95.00	95.00
James Salazar	2/21/2022	Review the corrected 2021 1099-NECs, and new 1099 needed. Call with Dafne send copies to Bianca.	0.50	250.00	125.00
Dafne Ors Espinoza	2/22/2022	Export 2021 FS for TS.	1.00	95.00	95.00
Victoria Lulciuc	2/22/2022	1-hour meeting discussion compliance steps that come next	1.00	170.00	170.00
Victoria Lulciuc	2/22/2022	Partner address review	1.50	170.00	255.00
Victoria Lulciuc	2/23/2022	Call with tony to discuss claimant list and his questions.	1.20	170.00	204.00
No Staff Allocated	8/31/2021	30 Aug 2021 - Fast Tax			6,248.00
No Staff Allocated	8/31/2021	30 Aug 2021 - Fast Tax			2,988.00
No Staff Allocated	8/31/2021	30 Aug 2021 - Fast Tax			556.00
No Staff Allocated	1/31/2022	Tax software costs			57.50
Total Preparation of Receivership Tax Returns/ IRS Correspondence			221.00	\$	58,970.50

Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
June 1, 2021 through February 28, 2022

	Staff	Date	Time Description	Hours	Rate	Amount
Receivership Accounting/ SFAR: Monthly write up and analysis of bank statements and supporting documentation for all receipts and disbursements of the Receivership entities. Preparation of quarterly Standard Fund Accounting Report (SFAR) for the Receivership. Assist Receiver with claims analysis and schedules for motions to Court.						
	David Siegel	6/18/2021	Preparation of Data	2.00	300.00	\$ 600.00
	David Siegel	6/19/2021	Preparation of schedules	2.00	300.00	600.00
	David Siegel	6/21/2021	Preparation of schedules	3.00	300.00	900.00
	Barbara Cruz	8/16/2021	Revision of schedules.	1.50	115.00	172.50
	Dafne Ors Espinoza	9/17/2021	2nd quarter general ledger write-up and bank reconciliation.	5.00	95.00	475.00
	Sharon Foote	9/17/2021	Review receivership documentation for quarter ended June 30, 2021. Emails regarding instructions on recording new account and transactions.	1.00	175.00	175.00
	Dafne Ors Espinoza	9/20/2021	Finalize 2nd quarter general ledger writeup, bank reconciliation. Export and organize receivership reports for 2nd quarter.	2.50	95.00	237.50
	Sharon Foote	9/21/2021	Prepare SFAR for quarter ended June 30, 2021. Sent to Receiver.	5.00	175.00	875.00
	Sharon Foote	9/23/2021	Revise SFAR for quarter ended June 30, 2021. Sent to Receiver.	4.00	175.00	700.00
	Sharon Foote	9/28/2021	Telephone discussion with client's office; further revisions to SFAR for June 30, 2021.	1.00	175.00	175.00
	Sharon Foote	10/19/2021	Revisions to footnotes for 2Q2021 SFAR.	0.50	175.00	87.50
	Sharon Foote	10/20/2021	Further revisions to footnotes for 2Q2021 SFAR.	0.50	175.00	87.50
	David Siegel	10/24/2021	Preparation of schedules	2.50	300.00	750.00
	Dafne Ors Espinoza	10/25/2021	General ledger writeup and bank reconciliation for 3rd quarter.	2.00	95.00	190.00
	David Siegel	10/25/2021	Preparation of schedules	2.50	300.00	750.00
	Dafne Ors Espinoza	10/26/2021	General ledger writeup and bank reconciliation for 3rd quarter.	1.50	95.00	142.50
	Sharon Foote	11/1/2021	Review documentation for 3Q2021 SFAR report and begin preparation.	3.00	175.00	525.00
	Sharon Foote	11/2/2021	Preparation of SFAR for quarter ended September 30, 2021; reviewed and sent to client.	5.00	175.00	875.00
	Sharon Foote	11/5/2021	Revisions to SFAR for quarter ended September 30, 2021; resent to client.	2.00	175.00	350.00
	Sharon Foote	11/9/2021	Revisions to 3Q2021 SFAR; sent with explanation to client.	2.50	175.00	437.50

Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
June 1, 2021 through February 28, 2022

	Staff	Date	Time Description	Hours	Rate	Amount
	Sharon Foote	11/10/2021	Conference call with client. Revisions to 3Q2021 SFAR; sent to client.	1.00	175.00	175.00
	Sharon Foote	11/24/2021	Conference call with Receiver. Revise and review 3Q2021 SFAR. Resend.	2.00	175.00	350.00
	Sharon Foote	11/29/2021	Further revision to 3Q2021 SFAR; resent.	1.00	175.00	175.00
	David Siegel	1/3/2022	Conference calls with Dan Newman and Adam Lang, search files for requested schedule.	0.50	300.00	150.00
	David Siegel	1/4/2022	Conference calls with Scott Bouchner and Dan Newman	0.30	300.00	90.00
	David Siegel	1/4/2022	Conference calls with Scott Bouchner and Adam Lang, search files for schedule requested by Dan Newman.	0.70	300.00	210.00
	Dafne Ors Espinoza	1/18/2022	1099 Workpapers	0.50	95.00	47.50
	Dafne Ors Espinoza	1/18/2022	4th quarter accounting and bank reconciliation. Organize and save documentation. Export reports.	2.00	95.00	190.00
	Sharon Foote	1/19/2022	Review documentation for SFAR for quarter ended December 31, 2021. Preparation of SFAR started.	6.00	175.00	1,050.00
	Sharon Foote	1/20/2022	Finish preparation of SFAR for quarter ended December 31, 2021. Review and issue to client.	2.00	175.00	350.00
	Sharon Foote	1/21/2022	Revise and resend SFAR for quarter ended December 31, 2021.	0.50	175.00	87.50
	Sharon Foote	2/24/2022	Amended SFAR for the quarter ended June 30, 2021. Send to client.	1.00	175	175.00
	Sharon Foote	2/25/2022	Revised and amended SFAR for the quarters ended June 30, 2021 and December 31, 2021, per Receiver and sent to them.	2.00	175	350.00
	Total Receivership Accounting/ SFAR			68.50	\$	12,505.00
Tax Consulting:	Tax consulting provided to the Receiver and his counsel re: discussions with the Receiver regarding tax issues and investor inquiries regarding Forms K-1.					
	Andreea Cioara	9/8/2021	Investor questions	1.00	300.00	300.00
	Andreea Cioara	9/10/2021	Investor relations and correspondence re K-1's	1.00	300.00	300.00
	Andreea Cioara	9/14/2021	Call with Receiver to review returns	1.00	300.00	300.00
	Andreea Cioara	9/15/2021	Investor questions	1.00	300.00	300.00
	Scott Bouchner	1/3/2022	Discussions with Receiver and review of documentation pertaining to investor redemptions.	0.50	300.00	150.00
	Andreea Cioara	2/25/2022	Analysis of proceeds from Meyer Brown for tax treatment.	2.00	300	600.00
	Total Tax Consulting			6.50	\$	1,950.00
	Total Fees and Expenses			296.00	\$	73,425.50

BEUS GILBERT MCGRODER PLLC

ATTORNEYS AT LAW
 701 NORTH 44th STREET
 PHOENIX, AZ 85008
 480-429-3000
 EIN 86-0901734

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

October 21, 2021
 Client: 035074
 Matter: 000001
 Invoice #: 110476
 Resp Atty: LRB
 Page: 1

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through September 30, 2021

DISBURSEMENTS

Date	Description of Disbursements	Amount
07/07/2021	Westlaw Legal Research	\$99.32
07/14/2021	Westlaw Legal Research	\$24.29
07/21/2021	Westlaw Legal Research	\$31.66
07/26/2021	Westlaw Legal Research	\$136.37
07/27/2021	Fed Ex- Federal Express- 7/8/21 Charles Silva	\$30.12
07/27/2021	Fed Ex- Federal Express- 7/8/21 Ricky Reid	\$43.51
07/27/2021	Westlaw Legal Research	\$162.40
07/28/2021	Two Rivers Conferencing- Conference Call- 6/7/21	\$2.55
07/28/2021	Westlaw Legal Research	\$13.40
07/31/2021	Pacer Service Center- Search Fee- 5/1-5/31/21	\$10.40
07/31/2021	Pacer Service Center- Search Fee- 5/1-5/31/21	\$19.90
07/31/2021	Pacer Service Center- Search Fee- 4/1-4/30/21	\$31.50
07/31/2021	Pacer Service Center- Search Fee- 6/1-6/30/21	\$7.70
07/31/2021	Pacer Service Center- Search Fee- 6/1-6/30/21	\$31.60
08/01/2021	Kathleen Kelly- Meal Expense- 7/14/21 Lunch Meeting for LRB, SS, PJD, ES, AM, MJK and CNJ	\$64.11
08/05/2021	Fed Ex- Federal Express- 7/19/21 Rick Reid	\$120.52
08/05/2021	Fed Ex- Federal Express- 7/19/21 Rick Reid	\$114.66
08/12/2021	Westlaw Legal Research	\$110.58
08/13/2021	Lexis Research	\$33.18

October 21, 2021

Client: 035074

Matter: 000001

Invoice #: 110476

Resp Atty: LRB

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DISBURSEMENTS

Date	Description of Disbursements	Amount
08/20/2021	Westlaw Legal Research	\$31.08
08/23/2021	Lexis Research	\$6.64
08/26/2021	Westlaw Legal Research	\$283.71
08/26/2021	Lexis Research	\$58.62
09/10/2021	Lexis Research	\$14.56
09/13/2021	Lexis Research	\$32.20
09/14/2021	Westlaw Legal Research	\$104.91
09/14/2021	Westlaw Legal Research	\$104.91
09/14/2021	Lexis Research	\$7.67
09/15/2021	Westlaw Legal Research	\$34.97
09/15/2021	Westlaw Legal Research	\$34.97
09/21/2021	Westlaw Legal Research	\$20.92
09/22/2021	Fed Ex- Federal Express- 9/9/21 William Delaney	\$44.24
09/22/2021	Fed Ex- Federal Express- 9/9/21 William L. Gunlicks	\$33.90
09/22/2021	Fed Ex- Federal Express- 9/10/21 Package was returned since recipient moved	\$14.48
09/24/2021	Westlaw Legal Research	\$111.86
09/24/2021	Westlaw Legal Research	\$4,144.00
09/26/2021	Westlaw Legal Research	\$75.11
09/27/2021	Lexis Research	\$31.05
09/29/2021	Color Copies	\$13,687.50
09/29/2021	Westlaw Legal Research	\$57.94
09/29/2021	Lexis Research	\$7.67
09/30/2021	Photocopy Expense	\$8,458.00
09/30/2021	Scanned Documents	\$316.00
	Total Disbursements	\$28,804.68

BEUS GILBERT MCGRODER PLLC

ATTORNEYS AT LAW
 701 NORTH 44th STREET
 PHOENIX, AZ 85008
 480-429-3000
 EIN 86-0901734

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

November 16, 2021
 Client: 035074
 Matter: 000001
 Invoice #: 110723
 Resp Atty: LRB
 Page: 1

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through October 31, 2021

DISBURSEMENTS

Date	Description of Disbursements	Amount
10/08/2021	William S. Hein & Co., Inc.- Special Ordered Supplies- 9/24/21 Law Journal Library	\$29.95
10/19/2021	Leo R. Beus- Travel Expense- 9/3-9/4/21 Hotel	\$533.10
10/21/2021	Paul Dirkmaat- Travel Expense- 10/21-10/22/21 Roundtrip Airfare from Phoenix to Chicago (exchanged for earlier flight, orig. amount was \$441.81, exch. flight \$719.98)	\$1,161.79
10/22/2021	Fed Ex- Federal Express- 10/18/21 Chris Bowers	\$78.78
10/22/2021	Two Rivers Conferencing- Conference Call- 9/23/21	\$41.47
10/27/2021	Scanned Documents	\$1,093.00
10/29/2021	Color Copies	\$5,794.50
10/31/2021	Photocopy Expense	\$2,122.75
10/31/2021	Paul Dirkmaat- Travel Expense- 10/21-10/22/21 Hotel in Chicago	\$174.39
10/31/2021	Paul Dirkmaat- Travel Expense- 10/21/21 Meal	\$20.40
10/31/2021	Paul Dirkmaat- Travel Expense- 10/21-10/22/21 Airport	\$54.00
10/31/2021	Paul Dirkmaat- Travel Expense- 11/7-11/8/21 PJD Airfare to Chicago	\$659.80
	Total Disbursements	<u>\$11,763.93</u>

November 16, 2021
Client: 035074
Matter: 000001
Invoice #: 110723
Resp Atty: LRB
Page: 2

Previous Balance	\$28,804.68
<i>Less Payments</i>	<i>(\$0.00)</i>
Balance Forward	\$28,804.68
Current Disbursements	\$11,763.93
Total Current Charges	\$11,763.93
Combined Balance Due	\$40,568.61

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

BEUS GILBERT MCGRODER PLLC

ATTORNEYS AT LAW
 701 NORTH 44th STREET
 PHOENIX, AZ 85008
 480-429-3000
 EIN 86-0901734

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

February 21, 2022
 Client: 035074
 Matter: 000001
 Invoice #: 111490
 Resp Atty: LRB
 Page: 1

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through January 31, 2022

DISBURSEMENTS

Date	Description of Disbursements	Amount
11/11/2021	Pacer Service Center- Search Fee- 7/1-7/31/21	\$2.50
11/11/2021	Pacer Service Center- Search Fee- 8/1-8/31/21	\$3.80
11/11/2021	Pacer Service Center- Search Fee- 8/1-8/31/21	\$11.50
11/11/2021	Pacer Service Center- Search Fee- 9/1-9/30/21	\$9.20
11/11/2021	Scot C. Stirling- Travel Expense- 10/21-10/22/21 Airfare to Chicago (exchanged for earlier flight. orig. amount \$441.81, new ticket \$719.98)	\$1,161.79
11/11/2021	Scot C. Stirling- Travel Expense- 10/22/21 Meal	\$33.18
11/11/2021	Scot C. Stirling- Travel Expense- 10/22/21 Meal	\$47.20
11/11/2021	Scot C. Stirling- Travel Expense- 10/21-10/22/21 Car Rental	\$228.44
11/11/2021	Scot C. Stirling- Travel Expense- 10/21-10/22/21 Airport Parking	\$28.00
11/11/2021	Scot C. Stirling- Travel Expense- 10/21-10/22/21 Hotel	\$165.39
11/11/2021	Scot C. Stirling- Travel Expense- 11/7-11/8/21 Airfare to Chicago	\$659.80
11/30/2021	Fed Ex- Federal Express- 11/19/21 Mr. Colin Good	\$102.59
11/30/2021	Fed Ex- Federal Express- 11/22/21 Mr. Colin Good	\$41.54
12/01/2021	Westlaw Legal Research	\$16.97
12/02/2021	Hawks Quindel S.C- Professional Fees- Lawyer for 3rd party witness	\$4,000.00
12/07/2021	Fed Ex- Federal Express- 11/24/21 Charles j. Moxley Jr. Esq.	\$101.19
12/07/2021	Fed Ex- Federal Express- 11/24/21 Honorable Mary Barzee Flores	\$104.82
12/07/2021	Fed Ex- Federal Express- 11/24/21 Barbara A. Mentz	\$104.82
12/07/2021	Fed Ex- Federal Express- 11/24/21 The Law Offices of Frank Light	\$97.99

February 21, 2022

Client: 035074

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Resp Atty: LRB

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DISBURSEMENTS

Date	Description of Disbursements	Amount
12/07/2021	Fed Ex- Federal Express- 11/24/21 Gary V. McGowan Esq.	\$89.12
12/07/2021	Fed Ex- Federal Express- 11/24/21 John L. Warden, Arbitrator	\$101.19
12/09/2021	Paul Dirkmaat- Travel Expense- 12/5-12/9/21 PJD Airfare to Madison, Wisconsin, Denver (exchanged for earlier flight, will show on Dec statement. ex \$412.20, total airfare \$908.81)	\$496.61
12/09/2021	Paul Dirkmaat- Travel Expense- 12/5-12/9/21 Hotel in Chicago	\$199.59
12/09/2021	Paul Dirkmaat- Travel Expense- 12/5-12/9/21 Airport Parking	\$54.00
12/14/2021	Scot C. Stirling- Travel Expense- 11/7/21 Meal (no receipt)	\$49.80
12/14/2021	Scot C. Stirling- Travel Expense- 11/8/21 Meal	\$50.20
12/14/2021	Scot C. Stirling- Travel Expense- 11/7-11/8/21 Car Rental	\$148.66
12/14/2021	Scot C. Stirling- Travel Expense- 11/7-11/8/21 Airport Parking	\$28.00
12/14/2021	Scot C. Stirling- Travel Expense- 11/8/21 Meal	\$85.37
12/14/2021	Scot C. Stirling- Travel Expense- 11/7-11/8/21 Hotel in Chicago	\$174.48
12/14/2021	Scot C. Stirling- Travel Expense- 12/5/21 Airfare to Madison (exchanged ticket, fees of \$75 will appear Dec statement)	\$545.41
12/14/2021	Fed Ex- Federal Express- 12/3/21 BGM to SS (Hotel in WI)	\$49.35
12/14/2021	Fed Ex- Federal Express- 12/6/21 The Law Offices of Frank Light	\$44.71
12/14/2021	Fed Ex- Federal Express- 12/6/21 Barbara A. Mentz	\$49.55
12/14/2021	Fed Ex- Federal Express- 12/6/21 John L. Warden	\$49.55
12/14/2021	Fed Ex- Federal Express- 12/6/21 Gary V. McGowan	\$42.97
12/14/2021	Fed Ex- Federal Express- 12/6/21 BGM to SS (Hotel in WI)	\$39.37
12/14/2021	Fed Ex- Federal Express- 12/6/21 Charles J. Moxrey Jr.	\$49.55
12/14/2021	Fed Ex- Federal Express- 12/6/21 Mary Barzee Flores	\$49.55
12/14/2021	Fed Ex- Federal Express- 12/1/21 BGM to SS (Hotel in WI)	\$336.00
12/21/2021	Fed Ex- Federal Express- 12/13/21 Scot Stirling (Hotel in Boca Raton)	\$45.43
12/23/2021	Alex Morris- Travel Expense- 12/15-12/18/21 Airport Parking	\$81.00
12/23/2021	Alex Morris- Travel Expense- 12/15/21 Cash for Taxi (airport to hotel)	\$30.00
12/23/2021	Alex Morris- Travel Expense- 12/17/21 Water	\$3.59
12/23/2021	Alex Morris- Travel Expense- 12/15/21 Airfare from Phx to F. Lauderdale	\$383.99
12/23/2021	Alex Morris- Travel Expense- 12/15/21 Baggage Fee	\$75.00
12/23/2021	Alex Morris- Travel Expense- 12/15/21 Meal	\$20.43
12/23/2021	Alex Morris- Travel Expense- 12/15-12/17/21 Hotel	\$282.50
12/23/2021	Alex Morris- Travel Expense- 12/16/21 Meal with AM, PJD, SS and Callaghan	\$85.62

February 21, 2022

Client: 035074

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Resp Atty: LRB

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DISBURSEMENTS

Date	Description of Disbursements	Amount
12/23/2021	Alex Morris- Travel Expense- 12/16/21 Conference Room Rental at Fairfield Hotel	\$428.00
12/23/2021	Alex Morris- Travel Expense- 12/16/21 Meal	\$68.71
12/23/2021	Alex Morris- Travel Expense- 12/17/21 Airfare from F. Lauderdale to Phx	\$365.84
12/27/2021	Paul Dirkmaat- Travel Expense- 12/3/21 Deposit of Hotel in WI	\$1,000.00
12/27/2021	Paul Dirkmaat- Travel Expense- 12/6/21 Union Cab Services for SS and PJD	\$23.50
12/27/2021	Paul Dirkmaat- Travel Expense- 12/7/21 Meal for PJD	\$15.50
12/27/2021	Paul Dirkmaat- Travel Expense- 12/8/21 Meal for PJD	\$11.50
12/27/2021	Paul Dirkmaat- Travel Expense- 12/9/21 Meal for PJD	\$18.75
12/27/2021	Paul Dirkmaat- Travel Expense- 12/9/21 Meal for PJD	\$24.52
12/27/2021	Paul Dirkmaat- Travel Expense- 12/5-12/9/21 Airfare from Madison, WI to Phx (exchanged ticket for an earlier flight. Orig. flight \$243.21)	\$412.20
12/27/2021	Paul Dirkmaat- Travel Expense- 12/13-12/17/21 Airfare to Ft. Lauderdale	\$722.40
12/27/2021	Paul Dirkmaat- Travel Expense- 12/13-12/17/21 Car Rental	\$315.63
12/27/2021	Paul Dirkmaat- Travel Expense- 12/13/21 Hotel Deposit	\$1,000.00
12/27/2021	Paul Dirkmaat- Travel Expense- 12/13-12/16/21 Hotel in Ft. Lauderdale	\$576.56
12/27/2021	Paul Dirkmaat- Travel Expense- 12/15/21 Meal for PJD	\$45.31
12/27/2021	Paul Dirkmaat- Travel Expense- 12/16-12/17/21 Hotel in Ft. Lauderdale	\$201.07
12/27/2021	Paul Dirkmaat- Travel Expense- 12/17/21 Meal for PJD	\$37.27
12/27/2021	Paul Dirkmaat- Travel Expense- 12/18/21 Taxi from Airport to BGM office	\$18.00
12/27/2021	Paul Dirkmaat- Travel Expense- 12/6/21 Snacks - hotel (no receipt)	\$9.50
12/28/2021	Fed Ex- Federal Express- 12/16/21 Sent from Karen Sanchez (Boca Raton, FL)	\$16.41
12/31/2021	Two Rivers Conferencing- Conference Call- 11/11/21	\$4.08
12/31/2021	Paul Dirkmaat- Travel Expense- 12/5-12/10/21 Banquet Food for LRB, PJD, SS and Bill Gunlicks - Hotel in WI	\$2,909.19
12/31/2021	Paul Dirkmaat- Travel Expense- 12/5-12/9/21 Hotel in WI for LRB, SS, PJD and Bill Gunlicks	\$3,953.85
12/31/2021	Scot C. Stirling- Travel Expense- 12/5-12/9/21 Exchanged ticket fees from Airfare to Chicago	\$75.00
12/31/2021	Scot C. Stirling- Travel Expense- 11/7-11/8/21 Toll charge for car rental	\$7.45
12/31/2021	Scot C. Stirling- Travel Expense- 12/9/21 Return Airfare from Madison to Phx	\$412.20
12/31/2021	Scot C. Stirling- Travel Expense- 12/9/21 - First checked baggage fee	\$35.00
12/31/2021	Scot C. Stirling- Travel Expense- 12/9/21 - Second checked baggage fee	\$45.00
12/31/2021	Scot C. Stirling- Travel Expense- 12/9/21 - Overweight baggage fee	\$100.00

February 21, 2022

Client: 035074

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Resp Atty: LRB

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DISBURSEMENTS

Date	Description of Disbursements	Amount
12/31/2021	Scot C. Stirling- Travel Expense- 12/13-12/17/21 Roundtrip Airfare to Ft. Lauderdale	\$722.40
12/31/2021	Scot C. Stirling- Travel Expense- 12/5-12/9/21 Airport Parking	\$70.00
12/31/2021	Scot C. Stirling- Travel Expense- 12/13/21 Baggage Fee	\$100.00
12/31/2021	Scot C. Stirling- Travel Expense- 12/16/21 Meal	\$79.46
12/31/2021	Scot C. Stirling- Travel Expense- 12/13-12/16/21 Hotel in FL	\$1,365.46
12/31/2021	Scot C. Stirling- Travel Expense- 12/17/21 Meal	\$10.46
12/31/2021	Scot C. Stirling- Travel Expense- 12/13-12/16/21 Airport Parking (no receipt)	\$70.00
12/31/2021	Scot C. Stirling- Travel Expense- 12/16-12/17/21 Hotel in FL	\$165.34
01/05/2022	Westlaw Legal Research	\$9.19
01/06/2022	Westlaw Legal Research	\$36.75
01/10/2022	Scot C. Stirling- Travel Expense- 12/9/21 Hotel Housekeeping tip in cash (no receipt-email attached)	\$30.00
01/10/2022	Scot C. Stirling- Travel Expense- 12/9/21 Hotel Housekeeping tip in cash (no receipt-email attached)	\$20.00
01/10/2022	Scot C. Stirling- Travel Expense- 12/16/21 Hotel Housekeeping tip in cash (no receipt-email attached)	\$30.00
01/10/2022	Scot C. Stirling- Travel Expense- 12/17/21 Hotel Housekeeping tip in cash (no receipt-email attached)	\$15.00
01/12/2022	Westlaw Legal Research	\$188.68
01/12/2022	Lexis Research	\$113.99
01/13/2022	Kathleen Kelly- United Parcel Service- 12/16/21 Shipping charges	\$331.74
01/13/2022	Westlaw Legal Research	\$228.26
01/15/2022	Westlaw Legal Research	\$60.77
01/18/2022	Westlaw Legal Research	\$46.67
01/23/2022	Westlaw Legal Research	\$329.39
01/25/2022	Johnathan T. Leone- Mileage- 12/21/21 Round trip to 126 E. Country Club Dr. Phoenix, AZ 85014 (12 miles)	\$6.72
01/25/2022	Johnathan T. Leone- Mileage- 12/30/21 Round trip to 126 E. Country Club Dr. Phoenix, AZ 85014 (12 miles)	\$6.72
01/25/2022	Johnathan T. Leone- Mileage- 1/3/22 Round trip to 126 E. Country Club Dr. Phoenix, AZ 85014 (12 miles)	\$7.02
01/25/2022	Johnathan T. Leone- Mileage- 1/14/22 Round trip to 126 E. Country Club Dr. Phoenix, AZ 85014 (12 miles)	\$7.02
01/25/2022	Johnathan T. Leone- Mileage- 1/18/22 Round trip to 126 E. Country Club Dr. Phoenix, AZ 85014 (12 miles)	\$7.02

February 21, 2022

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DISBURSEMENTS

Date	Description of Disbursements	Amount
01/25/2022	Johnathan T. Leone- Mileage- 1/21/22 Round trip to 126 E. Country Club Dr. Phoenix, AZ 85014 (12 miles)	\$7.02
01/25/2022	Fed Ex- Federal Express- 12/20/21 AM (Hotel stay in FL) to BGM office	\$160.38
01/25/2022	Fed Ex- Federal Express- 12/20/21 AM (Hotel stay in FL) to BGM office	\$100.14
01/25/2022	Fed Ex- Federal Express- 12/20/21 AM (Hotel stay in FL) to BGM office	\$102.76
01/25/2022	Fed Ex- Federal Express- 12/23/21 Richard S. Reid	\$143.20
01/25/2022	Westlaw Legal Research	\$100.39
01/28/2022	Color Copies	\$9,142.50
01/28/2022	Scanned Documents	\$3,217.25
01/29/2022	Westlaw Legal Research	\$229.00
01/30/2022	Westlaw Legal Research	\$236.05
01/31/2022	Photocopy Expense	\$29,861.00
01/31/2022	Westlaw Legal Research	\$107.45
01/31/2022	Pacer Service Center- Search Fee- 10/1-10/31/21	\$3.20
01/31/2022	Scot C. Stirling- Travel Expense- 1/9-1/12/22 Airfare Cancelation Fee to Miami, FL	\$25.00
01/31/2022	Alex Morris- Travel Expense- 1/9-1/14/22 Airfare to Miami, FL - canceled depositions	\$805.20
	Total Disbursements	\$71,812.35
	Previous Balance	\$40,568.61
	Less Payments	(\$0.00)
	Balance Forward	\$40,568.61
	Current Disbursements	\$71,812.35
	Current Interest	\$240.04
	Total Current Charges	\$72,052.39
	Combined Balance Due	\$112,621.00

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

BEUS GILBERT MCGRODER PLLC

ATTORNEYS AT LAW
 701 NORTH 44th STREET
 PHOENIX, AZ 85008
 480-429-3000
 EIN 86-0901734

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

March 22, 2022
 Client: 035074
 Matter: 000001
 Invoice #: 111687
 Resp Atty: LRB
 Page: 1

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through February 28, 2022

DISBURSEMENTS

Date	Description of Disbursements	Amount
02/02/2022	Westlaw Legal Research	\$291.47
02/06/2022	Westlaw Legal Research	\$222.24
02/08/2022	Johnathan T. Leone- Mileage- 1/25/22 Round trip to Country Club - Expert David Zacharias (12 miles)	\$7.02
02/08/2022	Johnathan T. Leone- Mileage- 1/28/22 Round trip to Country Club - Expert David Zacharias (12 miles)	\$7.02
02/08/2022	Westlaw Legal Research	\$404.34
02/11/2022	Westlaw Legal Research	\$13.04
02/13/2022	Westlaw Legal Research	\$198.66
02/22/2022	Color Copies	\$3,121.50
02/25/2022	Scanned Documents	\$1,635.50
02/28/2022	Photocopy Expense	\$1,944.00
02/28/2022	Lexis Research	\$64.74
	Total Disbursements	\$7,909.53

March 22, 2022

Client: 035074

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Resp Atty: LRB

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Previous Balance	\$112,621.00
<i>Less Payments</i>	<i>(\$0.00)</i>
Balance Forward	\$112,621.00
Current Disbursements	\$7,909.53
Current Interest	\$338.07
Total Current Charges	\$8,247.60
Combined Balance Due	\$120,868.60

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



Hemming Morse, LLP
 1390 Willow Pass Road Ste 410
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 (415) 836-4000

INVOICE

Daniel Newman
 Nelson Mullins Riley & Scarborough LLP
 dan.newman@nelsonmullins.com
 2 Biscayne Blvd., 21st Floor
 Miami, FL 33131

Invoice Number: 2112-7440
Invoice Date: 12/10/21
Invoice Period: 11/01/21 - 11/30/21
Invoice Amount: \$86,863.00
Matter: Founding Partners - EY
 6097-5010

PROFESSIONAL FEES DETAIL

Date	Source	Description	Hrs	Rate	Amount
11/01/21	David Callaghan	Analyze case documents and information including workpapers and relevant professional guidance.	2.10	\$490.00	\$1,029.00
11/02/21	David Callaghan	Analyze case documents and information including workpapers and relevant professional guidance.	2.30	\$490.00	\$1,127.00
11/03/21	David Callaghan	Analyze case documents and information including workpapers and relevant professional guidance.	6.40	\$490.00	\$3,136.00
11/04/21	David Callaghan	Analyze case documents and information including workpapers and relevant professional guidance.	7.80	\$490.00	\$3,822.00
11/04/21	Nathan Fan	Performed review and analysis of work papers.	4.00	\$395.00	\$1,580.00
11/05/21	David Callaghan	Analyze case documents and information including workpapers and relevant professional guidance.	7.50	\$490.00	\$3,675.00
11/05/21	Nathan Fan	Perform review and analysis of working papers and court filings.	3.50	\$395.00	\$1,382.50
11/08/21	Lynn Turner	Discuss case information and status. Participate in teleconference with counsel.	0.90	\$750.00	\$675.00
11/08/21	David Callaghan	Participate in teleconference with client. Review and discuss case materials and information including status, professional standards, guidance, and work papers.	0.90	\$490.00	\$441.00
11/08/21	Rachel Hennessy	Review and analyze case documents and auditing standards.	1.20	\$325.00	\$390.00
11/09/21	Lynn Turner	Discuss case information, status, and schedule.	0.40	\$750.00	\$300.00
11/09/21	David Callaghan	Participate in teleconference with client. Review and discuss case materials and information including status, professional standards, guidance, and work papers.	1.30	\$490.00	\$637.00
11/09/21	Rachel Hennessy	Review and analyze case documents and auditing standards.	0.80	\$325.00	\$260.00
11/10/21	Lynn Turner	Review and discuss case information including professional guidance and produced records.	0.60	\$750.00	\$450.00
11/10/21	David Callaghan	Review and discuss case materials and information including professional standards, guidance, and work papers.	2.10	\$490.00	\$1,029.00
11/10/21	Rachel Hennessy	Review, analyze, and discuss case documents and auditing standards.	3.40	\$325.00	\$1,105.00
11/10/21	Micah Pycraft	Review, discuss, and compile project workpapers and related reports.	1.00	\$275.00	\$275.00



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INVOICE

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

Invoice Number: 2112-7440
Invoice Date: 12/10/21
Invoice Period: 11/01/21 - 11/30/21
Invoice Amount: \$86,863.00
Matter: Founding Partners - EY
 6097-5010

Date	Source	Description	Hrs	Rate	Amount
11/11/21	Lynn Turner	Review and discuss case information including professional guidance and produced records.	1.10	\$750.00	\$825.00
11/11/21	David Callaghan	Review and discuss case materials and information including status, professional standards, guidance, and work papers. Participate in teleconference with client.	6.10	\$490.00	\$2,989.00
11/11/21	Nathan Fan	Perform review and analysis of working papers and case files.	3.00	\$395.00	\$1,185.00
11/11/21	Rachel Hennessy	Review, analyze, and discuss case documents and auditing standards.	3.70	\$325.00	\$1,202.50
11/11/21	Micah Pycraft	Review and discuss audit reports and status.	3.40	\$275.00	\$935.00
11/12/21	David Callaghan	Review and discuss case materials and information including professional standards, guidance, and work papers.	5.20	\$490.00	\$2,548.00
11/12/21	Nathan Fan	Perform review and analysis of working papers and case files.	2.00	\$395.00	\$790.00
11/12/21	Rachel Hennessy	Review, analyze, and discuss case documents and auditing standards.	0.90	\$325.00	\$292.50
11/12/21	Micah Pycraft	Review, discuss, and compile project workpapers and related reports.	3.70	\$275.00	\$1,017.50
11/15/21	David Callaghan	Analyze work papers and related professional guidance.	4.10	\$490.00	\$2,009.00
11/15/21	Nathan Fan	Perform review and analysis of working papers.	4.20	\$395.00	\$1,659.00
11/15/21	Micah Pycraft	Research relevant transactions and compile related information.	2.40	\$275.00	\$660.00
11/16/21	Lynn Turner	Review and discuss professional guidance, case materials, and information.	1.00	\$750.00	\$750.00
11/16/21	David Callaghan	Analyze work papers and related professional guidance.	7.70	\$490.00	\$3,773.00
11/16/21	Nathan Fan	Perform review and analysis of working papers.	2.00	\$395.00	\$790.00
11/16/21	Rachel Hennessy	Review, analyze, and discuss audit work papers. Research and review publicly available guidance and standards.	5.40	\$325.00	\$1,755.00
11/16/21	Micah Pycraft	Analyze and summarize audit work papers and information.	4.60	\$275.00	\$1,265.00
11/17/21	David Callaghan	Analyze and discuss work papers and related professional guidance.	6.80	\$490.00	\$3,332.00
11/17/21	Nathan Fan	Perform review and analysis of working papers.	1.50	\$395.00	\$592.50
11/17/21	Rachel Hennessy	Review and analyze case materials. Research and review publicly available guidance and standards.	2.10	\$325.00	\$682.50
11/17/21	Micah Pycraft	Review and discuss produced workpapers and related professional guidance.	2.30	\$275.00	\$632.50
11/18/21	David Callaghan	Analyze work papers and related professional guidance.	8.10	\$490.00	\$3,969.00



Hemming Morse, LLP
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INVOICE

Daniel Newman
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 2 Biscayne Blvd., 21st Floor
 Miami, FL 33131

Invoice Number: 2112-7440
Invoice Date: 12/10/21
Invoice Period: 11/01/21 - 11/30/21
Invoice Amount: \$86,863.00
Matter: Founding Partners - EY
 6097-5010

Date	Source	Description	Hrs	Rate	Amount
11/18/21	Rachel Hennessy	Review, analyze, and discuss case materials. Research and review publicly available guidance and standards.	3.10	\$325.00	\$1,007.50
11/18/21	Micah Pycraft	Discuss and analyze produced workpapers and professional guidance.	5.60	\$275.00	\$1,540.00
11/19/21	Lynn Turner	Review and discuss professional guidance, workpapers, case materials, and information.	1.10	\$750.00	\$825.00
11/19/21	David Callaghan	Analyze work papers and related professional guidance.	4.30	\$490.00	\$2,107.00
11/19/21	Rachel Hennessy	Review, analyze, and discuss case materials. Research and review publicly available guidance and standards.	1.40	\$325.00	\$455.00
11/19/21	Micah Pycraft	Discuss and review professional standards, produced workpapers, and case information.	1.50	\$275.00	\$412.50
11/22/21	David Callaghan	Review and discuss case records and relevant information including workpapers and professional guidance.	4.60	\$490.00	\$2,254.00
11/22/21	Nathan Fan	Perform review and analysis of working papers.	3.30	\$395.00	\$1,303.50
11/22/21	Rachel Hennessy	Review, analyze, and discuss case documents. Research and analyze publicly available auditing standards and guidance.	5.10	\$325.00	\$1,657.50
11/23/21	Lynn Turner	Review and discuss case materials and information including workpapers and professional guidance.	0.60	\$750.00	\$450.00
11/23/21	David Callaghan	Review and discuss case records and relevant information including workpapers and professional guidance.	4.20	\$490.00	\$2,058.00
11/23/21	Nathan Fan	Perform review and analysis of working papers.	1.70	\$395.00	\$671.50
11/23/21	Rachel Hennessy	Research and analyze publicly available auditing standards and guidance.	3.20	\$325.00	\$1,040.00
11/23/21	Micah Pycraft	Discuss and review produced workpapers, case records, and professional standards.	4.70	\$275.00	\$1,292.50
11/24/21	Lynn Turner	Review and discuss case materials and information including workpapers and professional guidance.	0.50	\$750.00	\$375.00
11/24/21	David Callaghan	Review and discuss case records and relevant information including workpapers and professional guidance.	6.70	\$490.00	\$3,283.00
11/24/21	Rachel Hennessy	Research and analyze publicly available auditing standards and guidance.	3.00	\$325.00	\$975.00
11/24/21	Micah Pycraft	Review and discuss produced records, workpapers, and related professional guidance.	2.20	\$275.00	\$605.00
11/29/21	Lynn Turner	Review and discuss case materials and information including workpapers and professional guidance.	0.50	\$750.00	\$375.00
11/29/21	David Callaghan	Review and discuss case records and related information including workpapers and professional guidance.	4.70	\$490.00	\$2,303.00
11/29/21	Rachel Hennessy	Review and analyze auditing standards and guidance during relevant timeframe.	2.20	\$325.00	\$715.00



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INVOICE

Daniel Newman
 Nelson Mullins Riley & Scarborough LLP
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 2 Biscayne Blvd., 21st Floor
 Miami, FL 33131

Invoice Number: 2112-7440
Invoice Date: 12/10/21
Invoice Period: 11/01/21 - 11/30/21
Invoice Amount: \$86,863.00
Matter: Founding Partners - EY
 6097-5010

Date	Source	Description	Hrs	Rate	Amount
11/30/21	Lynn Turner	Review and discuss case materials and information including workpapers and professional guidance.	1.10	\$750.00	\$825.00
11/30/21	David Callaghan	Review and discuss produced case documents, information, workpapers, and related professional standards.	7.70	\$490.00	\$3,773.00
11/30/21	Rachel Hennessy	Review and analyze auditing standards and guidance during relevant timeframe.	4.90	\$325.00	\$1,592.50
CURRENT FEES			205.40		\$86,863.00



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SUMMARY OF PROFESSIONAL FEES AND EXPENSES

Description	Quantity	Rate	Amount
Lynn Turner.	7.80	\$750.00	\$5,850.00
David Callaghan.	100.60	\$490.00	\$49,294.00
Nathan Fan.	25.20	\$395.00	\$9,954.00
Rachel Hennessy.	40.40	\$325.00	\$13,130.00
Micah Pycraft.	31.40	\$275.00	\$8,635.00

CURRENT INVOICE AMOUNT **\$86,863.00**



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Invoice Number: 2201-7696
Invoice Date: 01/10/22
Invoice Period: 12/01/21 - 12/31/21
Invoice Amount: \$108,962.90
Matter: Founding Partners - EY 6097-5010

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PROFESSIONAL FEES DETAIL

Date	Source	Description	Hrs	Rate	Amount
12/01/21	David Callaghan	Review and discuss case materials, including workpapers and related professional standards.	5.50	\$490.00	\$2,695.00
12/01/21	Rachel Hennessy	Review, analyze, and discuss case records and auditing standards. Draft expert report.	3.60	\$325.00	\$1,170.00
12/02/21	Lynn Turner	Review and discuss workpapers and related professional standards.	2.30	\$750.00	\$1,725.00
12/02/21	David Callaghan	Review and discuss case materials, including workpapers and related professional standards.	7.00	\$490.00	\$3,430.00
12/02/21	Nathan Fan	Perform review and analysis of audit documentation.	2.00	\$395.00	\$790.00
12/02/21	Rachel Hennessy	Review and analyze case records and auditing standards. Draft expert report.	3.90	\$325.00	\$1,267.50
12/03/21	Lynn Turner	Review and discuss workpapers and related professional standards.	2.10	\$750.00	\$1,575.00
12/03/21	David Callaghan	Review and discuss case materials, including workpapers and related professional standards.	6.80	\$490.00	\$3,332.00
12/03/21	Nathan Fan	Perform review and analysis of audit documentation.	1.80	\$395.00	\$711.00
12/03/21	Rachel Hennessy	Review and analyze case records and auditing standards. Draft expert report.	4.20	\$325.00	\$1,365.00
12/05/21	David Callaghan	Review and analyze case materials, including workpapers and related professional standards.	1.10	\$490.00	\$539.00
12/06/21	David Callaghan	Review and discuss case materials, including workpapers and related professional standards.	4.70	\$490.00	\$2,303.00
12/06/21	Rachel Hennessy	Review, analyze, and discuss audited financial statements and publicly available auditing guidance. Draft expert report.	2.90	\$325.00	\$942.50
12/07/21	Lynn Turner	Review and discuss workpapers and related professional standards.	1.10	\$750.00	\$825.00
12/07/21	David Callaghan	Review and discuss case materials, including workpapers and related professional standards.	4.00	\$490.00	\$1,960.00
12/07/21	Rachel Hennessy	Review and analyze audited financial statements and publicly available auditing guidance. Draft expert report.	3.70	\$325.00	\$1,202.50
12/08/21	David Callaghan	Review and discuss case materials, including workpapers and related professional standards.	2.40	\$490.00	\$1,176.00
12/08/21	Nathan Fan	Review, analysis, and discussion of audit team documentation.	2.70	\$395.00	\$1,066.50
12/08/21	Rachel Hennessy	Review, analyze, and discuss audited financial statements and publicly available auditing guidance. Draft expert report.	2.20	\$325.00	\$715.00
12/09/21	David Callaghan	Review and analyze case materials, including workpapers and related professional standards.	4.30	\$490.00	\$2,107.00



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Date	Source	Description	Hrs	Rate	Amount
12/10/21	Lynn Turner	Review and discuss workpapers and related professional standards.	1.00	\$750.00	\$750.00
12/10/21	David Callaghan	Review and discuss case materials, including workpapers and related professional standards.	6.10	\$490.00	\$2,989.00
12/10/21	Rachel Hennessy	Review and analyze audited financial statements and publicly available auditing guidance. Draft expert report.	3.20	\$325.00	\$1,040.00
12/12/21	David Callaghan	Review case information. Prepare for and participate in discussions of case materials related to deposition.	1.90	\$490.00	\$931.00
12/13/21	David Callaghan	Review case information. Prepare for and participate in discussions of case materials related to deposition.	6.50	\$490.00	\$3,185.00
12/13/21	Nathan Fan	Perform review and analysis of produced documentation in preparation for depositions.	2.50	\$395.00	\$987.50
12/13/21	Rachel Hennessy	Review, analyze, and discuss professional standards for auditors. Draft expert report.	2.80	\$325.00	\$910.00
12/13/21	Micah Pycraft	Review and analyze audit workpapers and other documents received.	4.80	\$275.00	\$1,320.00
12/14/21	Lynn Turner	Review and discuss case information and materials related to deposition.	0.40	\$750.00	\$300.00
12/14/21	David Callaghan	Review case information. Prepare for and participate in discussions of case materials related to deposition.	8.10	\$490.00	\$3,969.00
12/14/21	Nathan Fan	Perform review and analysis of produced documentation in preparation for depositions.	3.70	\$395.00	\$1,461.50
12/14/21	Rachel Hennessy	Review and analyze professional standards for auditors. Analyze case documents.	4.20	\$325.00	\$1,365.00
12/14/21	Micah Pycraft	Review, analyze, and discuss case documents and database received.	5.40	\$275.00	\$1,485.00
12/15/21	Lynn Turner	Review and discuss case information and materials related to deposition.	1.60	\$750.00	\$1,200.00
12/15/21	David Callaghan	Review case information. Prepare for and participate in discussions of case materials related to deposition.	7.70	\$490.00	\$3,773.00
12/15/21	Nathan Fan	Perform review and analysis of produced documentation in preparation for depositions.	2.00	\$395.00	\$790.00
12/15/21	Micah Pycraft	Review, analyze, and discuss case documents and database received.	4.70	\$275.00	\$1,292.50
12/16/21	Lynn Turner	Review and discuss case information and materials related to deposition.	0.50	\$750.00	\$375.00
12/16/21	David Callaghan	Prepare for and participate in discussions of case materials related to deposition. Review case information.	9.10	\$490.00	\$4,459.00
12/16/21	Nathan Fan	Identify and analyze relevant working papers.	1.20	\$395.00	\$474.00
12/16/21	Rachel Hennessy	Review and analyze professional standards for auditors. Prepare and provide documents to be used in deposition.	3.40	\$325.00	\$1,105.00
12/16/21	Micah Pycraft	Review, analyze, and discuss case documents and database received.	5.60	\$275.00	\$1,540.00
12/17/21	Lynn Turner	Review and discuss case information and materials related to deposition.	1.10	\$750.00	\$825.00



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Date	Source	Description	Hrs	Rate	Amount
12/17/21	David Callaghan	Review case information. Prepare for and participate in discussions of case materials related to deposition.	9.60	\$490.00	\$4,704.00
12/17/21	Rachel Hennessy	Review, analyze, and discuss professional standards for auditors. Respond to questions related to deposition in progress.	2.60	\$325.00	\$845.00
12/17/21	Micah Pycraft	Analyze, compile, and summarize financial statement information.	4.20	\$275.00	\$1,155.00
12/18/21	David Callaghan	Prepare for and participate in discussions of case materials related to deposition. Review case information.	1.10	\$490.00	\$539.00
12/20/21	Lynn Turner	Review and discuss case information and materials related to deposition.	0.40	\$750.00	\$300.00
12/20/21	David Callaghan	Review, discuss, and compile case records and information in response to request and analysis of workpapers and professional guidance.	5.50	\$490.00	\$2,695.00
12/20/21	Nathan Fan	Perform review and analysis of audit documentation.	3.20	\$395.00	\$1,264.00
12/20/21	Rachel Hennessy	Review, analyze, and discuss financial statements and agreements. Draft expert report.	3.20	\$325.00	\$1,040.00
12/21/21	David Callaghan	Review, discuss, and compile case records and information in response to request and analysis of workpapers and professional guidance.	7.10	\$490.00	\$3,479.00
12/21/21	Nathan Fan	Perform review and analysis of audit documentation and accounting journal entries.	2.50	\$395.00	\$987.50
12/21/21	Rachel Hennessy	Review, analyze, and discuss financial statements and agreements. Draft expert report.	4.60	\$325.00	\$1,495.00
12/21/21	Micah Pycraft	Analyze, compile, and summarize financial statement information.	5.70	\$275.00	\$1,567.50
12/22/21	Lynn Turner	Review and discuss case information and materials related to deposition.	0.50	\$750.00	\$375.00
12/22/21	David Callaghan	Review, discuss, and compile case records and information in response to request and analysis of workpapers and professional guidance.	6.30	\$490.00	\$3,087.00
12/22/21	Rachel Hennessy	Review, analyze, and discuss agreements and other case documents. Draft expert report.	2.90	\$325.00	\$942.50
12/22/21	Micah Pycraft	Analyze, compile, and summarize financial statement information.	4.90	\$275.00	\$1,347.50
12/23/21	Lynn Turner	Prepared for and participate in teleconference to discuss case information and materials related to depositions and ongoing analyses.	1.70	\$750.00	\$1,275.00
12/23/21	David Callaghan	Review, discuss, and compile case records and information in response to request and analysis of workpapers and professional guidance.	6.60	\$490.00	\$3,234.00
12/23/21	Rachel Hennessy	Review, analyze, and discuss financial statements and audit working papers. Draft expert report.	5.30	\$325.00	\$1,722.50
12/23/21	Micah Pycraft	Analyze, compile, and summarize financial statement information.	4.10	\$275.00	\$1,127.50



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Date	Source	Description	Hrs	Rate	Amount
12/27/21	David Callaghan	Analyze and compile case records, workpapers, and professional guidance related to depositions.	6.10	\$490.00	\$2,989.00
12/27/21	Nathan Fan	Perform review and analysis of audit documentation.	1.00	\$395.00	\$395.00
12/27/21	Rachel Hennessy	Review and analyze financial statements. Draft expert report.	2.10	\$325.00	\$682.50
12/28/21	Rachel Hennessy	Review and analyze financial statements. Draft expert report.	1.40	\$325.00	\$455.00
12/31/21	David Callaghan	Analyze and compile case records, workpapers, and professional guidance related to depositions.	5.40	\$490.00	\$2,646.00
CURRENT FEES			253.80		\$107,773.00

EXPENSE DETAILS

Description	Amount
Flight - LAX to Fort Lauderdale	\$558.40
Dinner - DC	\$52.80
Dinner - DC	\$50.80
Hotel for client meeting.	\$146.90
Hotel for client meeting.	\$146.90
Hotel for client meeting.	\$146.90
Taxi - airport to hotel.	\$22.80
Car - hotel to airport.	\$25.34
Car from airport.	\$39.06
TOTAL EXPENSES	\$1,189.90

EXPENSE DETAILS

Date	Description	Amount
12/15	Flight - LAX to Fort Lauderdale	\$558.40
12/15	Hotel for client meeting.	\$146.90
12/15	Taxi - airport to hotel.	\$22.80
12/16	Dinner - DC	\$52.80
12/16	Hotel for client meeting.	\$146.90



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12/17	Hotel for client meeting.	\$146.90
12/17	Dinner - DC	\$50.80
12/18	Car - hotel to airport.	\$25.34
12/18	Car from airport.	\$39.06
TOTAL EXPENSES		\$1,189.90



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SUMMARY OF PROFESSIONAL FEES AND EXPENSES

Description	Quantity	Rate	Amount
Lynn Turner.	12.70	\$750.00	\$9,525.00
David Callaghan.	122.90	\$490.00	\$60,221.00
Nathan Fan.	22.60	\$395.00	\$8,927.00
Rachel Hennessy.	56.20	\$325.00	\$18,265.00
Micah Pycraft.	39.40	\$275.00	\$10,835.00
Reimbursable Expenses.			\$1,189.90
CURRENT INVOICE AMOUNT			\$108,962.90



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Invoice Number: 2202-7999
Invoice Date: 02/15/22
Invoice Period: 01/01/22 - 01/31/22
Invoice Amount: \$122,494.50
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PROFESSIONAL FEES DETAIL

Date	Source	Description	Hrs	Rate	Amount
01/01/22	David Callaghan	Review case materials and information related to drafting report.	3.1	\$490.00	\$1,519.00
01/03/22	David Callaghan	Review and discuss case materials and information related to drafting report and depositions.	8.30	\$490.00	\$4,067.00
01/03/22	Rachel Hennessy	Review, analyze, and discuss audit documentation and other case documents. Draft expert report.	6.40	\$395.00	\$2,528.00
01/03/22	Micah Pycraft	Analyze and summarize investment information presented in financial statements.	6.30	\$325.00	\$2,047.50
01/04/22	Lynn Turner	Review and discuss case materials related to depositions.	1.10	\$750.00	\$825.00
01/04/22	David Callaghan	Review and discuss case materials and information related to drafting report and deposition preparation.	9.10	\$490.00	\$4,459.00
01/04/22	Nathan Fan	Perform review and analysis of audit documentation.	2.40	\$395.00	\$948.00
01/04/22	Rachel Hennessy	Review, analyze, and discuss audit documentation and other case documents. Draft expert report.	5.70	\$395.00	\$2,251.50
01/04/22	Micah Pycraft	Review and summarize audit team members from audit work papers and investment information from financial statements.	6.60	\$325.00	\$2,145.00
01/05/22	David Callaghan	Review and discuss case materials and information related to drafting report and deposition preparation.	8.60	\$490.00	\$4,214.00
01/05/22	Nathan Fan	Perform review and analysis of SEC deposition transcripts and supporting exhibits.	7.30	\$395.00	\$2,883.50
01/05/22	Rachel Hennessy	Review, analyze, and discuss audit documentation and other case documents. Draft expert report.	7.20	\$395.00	\$2,844.00
01/05/22	Micah Pycraft	Review audit work papers received and assist in drafting report tables.	5.80	\$325.00	\$1,885.00
01/06/22	Lynn Turner	Review and discuss case information related to drafting report and deposition preparation.	1.20	\$750.00	\$900.00
01/06/22	David Callaghan	Review and discuss professional standards, case materials and information related to drafting report and deposition preparation.	9.20	\$490.00	\$4,508.00
01/06/22	Nathan Fan	Review and analyze case documents to assist in deposition preparation.	5.20	\$395.00	\$2,054.00
01/06/22	Rachel Hennessy	Review, analyze, and discuss audit documentation and other case documents. Draft expert report.	5.40	\$395.00	\$2,133.00
01/07/22	Lynn Turner	Review and discuss case information related to drafting report and deposition preparation.	1.00	\$750.00	\$750.00
01/07/22	David Callaghan	Prepare and participate in teleconference. Review and discuss professional standards, case materials and information related to drafting report and deposition preparation.	8.40	\$490.00	\$4,116.00
01/07/22	Nathan Fan	Perform review and analysis of produced documentation.	3.50	\$395.00	\$1,382.50



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Date	Source	Description	Hrs	Rate	Amount
01/07/22	Rachel Hennessy	Review, analyze, and discuss audit documentation and other case documents. Draft expert report.	1.70	\$395.00	\$671.50
01/08/22	David Callaghan	Review professional standards, case materials and information related to drafting report and deposition preparation.	1.60	\$490.00	\$784.00
01/09/22	David Callaghan	Review professional standards, case materials and information related to drafting report and deposition preparation.	1.90	\$490.00	\$931.00
01/10/22	David Callaghan	Review and discuss case information and professional standards related to drafting report and preparing for depositions.	6.70	\$490.00	\$3,283.00
01/10/22	Nathan Fan	Perform review and analysis of documentation of journal entry accounting and control walkthroughs.	4.80	\$395.00	\$1,896.00
01/10/22	Rachel Hennessy	Review, analyze, and discuss case materials to draft expert report.	1.60	\$395.00	\$632.00
01/10/22	Micah Pycraft	Review and analyze audit work papers received to support expert analysis.	1.40	\$325.00	\$455.00
01/11/22	David Callaghan	Review and discuss case information and professional standards related to drafting report and preparing for depositions.	8.10	\$490.00	\$3,969.00
01/11/22	Rachel Hennessy	Review, analyze, and discuss case materials to draft expert report.	4.10	\$395.00	\$1,619.50
01/12/22	Lynn Turner	Review and discuss case information and professional standards related to deposition preparation and draft report.	1.10	\$750.00	\$825.00
01/12/22	David Callaghan	Review and discuss case information and professional standards related to drafting report and preparing for depositions.	6.10	\$490.00	\$2,989.00
01/12/22	Nathan Fan	Review and analyze case documents to assist in deposition preparation.	3.00	\$395.00	\$1,185.00
01/12/22	Rachel Hennessy	Review and analyze case materials to draft expert report.	3.10	\$395.00	\$1,224.50
01/12/22	Micah Pycraft	Review and analyze audit work papers received to support expert analysis.	0.90	\$325.00	\$292.50
01/13/22	David Callaghan	Review and discuss case information and professional standards related to drafting report and preparing for depositions.	8.60	\$490.00	\$4,214.00
01/13/22	Rachel Hennessy	Review, analyze, and discuss case materials to draft expert report.	1.90	\$395.00	\$750.50
01/14/22	Lynn Turner	Review and discuss case information and professional standards related to deposition preparation and draft report.	0.60	\$750.00	\$450.00
01/14/22	David Callaghan	Review and discuss case information and professional standards related to drafting report and preparing for depositions.	6.30	\$490.00	\$3,087.00
01/14/22	Rachel Hennessy	Review and analyze case materials to draft expert report.	3.40	\$395.00	\$1,343.00
01/18/22	David Callaghan	Analyze and discuss case records and professional standards related to drafting report and preparing for depositions.	6.40	\$490.00	\$3,136.00



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Date	Source	Description	Hrs	Rate	Amount
01/18/22	Rachel Hennessy	Review, analyze, and discuss auditing and accounting standards. Draft expert report.	1.60	\$395.00	\$632.00
01/19/22	Lynn Turner	Review and discuss case information and professional standards related to deposition preparation and draft report	1.00	\$750.00	\$750.00
01/19/22	David Callaghan	Analyze and discuss case records and professional standards related to drafting report and preparing for depositions.	7.00	\$490.00	\$3,430.00
01/19/22	Nathan Fan	Review and analyze case documents to support expert analysis and opinions.	2.80	\$395.00	\$1,106.00
01/19/22	Rachel Hennessy	Review and analyze auditing and accounting standards. Draft expert report.	2.30	\$395.00	\$908.50
01/20/22	David Callaghan	Analyze and discuss case records and professional standards related to drafting report and preparing for depositions.	5.70	\$490.00	\$2,793.00
01/20/22	Rachel Hennessy	Review, analyze, and discuss auditing and accounting standards and case materials. Draft expert report.	4.20	\$395.00	\$1,659.00
01/21/22	David Callaghan	Analyze and discuss case records and professional standards related to drafting report and preparing for depositions.	6.10	\$490.00	\$2,989.00
01/21/22	Rachel Hennessy	Review, analyze, and discuss auditing and accounting standards. Draft expert report.	4.60	\$395.00	\$1,817.00
01/24/22	David Callaghan	Discuss and analyze case information and standards related to draft report and deposition preparation.	4.30	\$490.00	\$2,107.00
01/24/22	Rachel Hennessy	Review, analyze, and discuss case documents and auditing standards. Draft expert report.	5.70	\$395.00	\$2,251.50
01/25/22	Lynn Turner	Review and discuss case information and professional standards related to deposition preparation and draft report	0.90	\$750.00	\$675.00
01/25/22	David Callaghan	Discuss and analyze case information and standards related to draft report and deposition preparation.	5.50	\$490.00	\$2,695.00
01/25/22	Rachel Hennessy	Review and analyze case documents and auditing standards. Draft expert report.	4.60	\$395.00	\$1,817.00
01/25/22	Micah Pycraft	Review financial statements and compile documents cited in report.	4.60	\$325.00	\$1,495.00
01/26/22	David Callaghan	Discuss and analyze case information and standards related to draft report and deposition preparation.	5.70	\$490.00	\$2,793.00
01/26/22	Rachel Hennessy	Review, analyze, and discuss case documents and auditing standards. Draft expert report.	3.20	\$395.00	\$1,264.00
01/27/22	Lynn Turner	Review and discuss case information and professional standards related to deposition preparation and draft report	0.80	\$750.00	\$600.00
01/27/22	David Callaghan	Discuss and analyze case information and standards related to draft report and deposition preparation.	4.10	\$490.00	\$2,009.00
01/27/22	Rachel Hennessy	Review and analyze case documents and auditing standards. Draft expert report.	2.90	\$395.00	\$1,145.50
01/28/22	David Callaghan	Review and analyze case information and standards related to draft report and deposition preparation.	6.10	\$490.00	\$2,989.00
01/29/22	Micah Pycraft	Review and compile documents in support of expert report analysis and opinions.	1.50	\$325.00	\$487.50



Hemming Morse, LLP
 1390 Willow Pass Road Ste 410
 Concord, CA 94520
 (415) 836-4000

INVOICE

Invoice Number: 2202-7999
Invoice Date: 02/15/22
Invoice Period: 01/01/22 - 01/31/22
Invoice Amount: \$122,494.50
Matter: Founding Partners - EY 6097-5010

Daniel Newman
 Nelson Mullins Riley & Scarborough LLP
 dan.newman@nelsonmullins.com
 2 Biscayne Blvd., 21st Floor
 Miami, FL 33131

Date	Source	Description	Hrs	Rate	Amount
01/31/22	David Callaghan	Discuss and analyze case information and standards related to draft report and deposition preparation.	3.20	\$490.00	\$1,568.00
01/31/22	Rachel Hennessy	Review and discuss auditing guidance and report draft.	0.80	\$395.00	\$316.00
CURRENT FEES			274.30		\$122,494.50



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 Miami, FL 33131

SUMMARY OF PROFESSIONAL FEES AND EXPENSES

Description	Quantity	Rate	Amount
Lynn Turner.	7.70	\$750.00	\$5,775.00
David Callaghan.	140.10	\$490.00	\$68,649.00
Nathan Fan.	29.00	\$395.00	\$11,455.00
Rachel Hennessy.	70.40	\$395.00	\$27,808.00
Micah Pycraft.	27.10	\$325.00	\$8,807.50
CURRENT INVOICE AMOUNT			\$122,494.50



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 (415) 836-4000

INVOICE

Invoice Number: 2203-8055
Invoice Date: 03/15/22
Invoice Period: 02/01/22 - 02/28/22
Invoice Amount: \$92,080.00
Matter: Founding Partners - EY 6097-5010

Daniel Newman
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 dan.newman@nelsonmullins.com
 2 Biscayne Blvd., 21st Floor
 Miami, FL 33131

PROFESSIONAL FEES DETAIL

Date	Source	Description	Hrs	Rate	Amount
02/01/22	David Callaghan	Review, discuss, and analyze case information and standards.	4.30	\$490.00	\$2,107.00
02/01/22	Rachel Hennessy	Review, analyze, and discuss auditing guidance and case materials. Draft expert report.	1.70	\$395.00	\$671.50
02/02/22	David Callaghan	Review, discuss, and analyze case information and standards related to draft report and deposition preparation.	6.20	\$490.00	\$3,038.00
02/02/22	Rachel Hennessy	Review, analyze, and discuss auditing guidance and case materials. Draft expert report.	3.70	\$395.00	\$1,461.50
02/02/22	Micah Pycraft	Review and compile documents cited in draft report.	2.80	\$325.00	\$910.00
02/03/22	Lynn Turner	Review and discuss case materials, information, and related professional standards.	1.10	\$750.00	\$825.00
02/03/22	David Callaghan	Review, discuss, and analyze case information and standards related to draft report and deposition preparation.	7.70	\$490.00	\$3,773.00
02/03/22	Rachel Hennessy	Review, analyze, and discuss auditing guidance and case materials. Draft expert report.	2.80	\$395.00	\$1,106.00
02/04/22	David Callaghan	Review, discuss, and analyze case information and standards related to draft report and deposition preparation.	5.90	\$490.00	\$2,891.00
02/04/22	Rachel Hennessy	Review, analyze, and discuss auditing guidance and case materials. Draft expert report.	4.70	\$395.00	\$1,856.50
02/07/22	David Callaghan	Analyze and discuss case materials, information, and standards related to deposition preparation and draft report.	6.10	\$490.00	\$2,989.00
02/07/22	Rachel Hennessy	Review, analyze, and discuss case documents and auditing standards. Draft expert report.	3.10	\$395.00	\$1,224.50
02/08/22	Lynn Turner	Review and discuss case materials, information, and related professional standards.	1.00	\$750.00	\$750.00
02/08/22	David Callaghan	Analyze and discuss case materials, information, and standards related to deposition preparation and draft report.	7.50	\$490.00	\$3,675.00
02/08/22	Rachel Hennessy	Review and analyze case documents and auditing standards. Draft expert report.	2.20	\$395.00	\$869.00
02/09/22	David Callaghan	Analyze and discuss case materials, information, and standards related to deposition preparation and draft report.	6.30	\$490.00	\$3,087.00
02/09/22	Rachel Hennessy	Review, analyze, and discuss case documents and auditing standards. Draft expert report.	3.40	\$395.00	\$1,343.00
02/10/22	David Callaghan	Analyze and discuss case materials, information, and standards related to deposition preparation and draft report.	6.70	\$490.00	\$3,283.00
02/10/22	Rachel Hennessy	Review, analyze, and discuss case documents and auditing standards. Draft expert report.	2.90	\$395.00	\$1,145.50



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INVOICE

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Invoice Amount: \$92,080.00
Matter: Founding Partners - EY 6097-5010

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 dan.newman@nelsonmullins.com
 2 Biscayne Blvd., 21st Floor
 Miami, FL 33131

Date	Source	Description	Hrs	Rate	Amount
02/11/22	David Callaghan	Analyze and discuss case materials, information, and standards related to deposition preparation and draft report.	5.90	\$490.00	\$2,891.00
02/11/22	Rachel Hennessy	Review and analyze case documents and auditing standards. Review and analyze deposition transcript and exhibits.	4.50	\$395.00	\$1,777.50
02/12/22	Rachel Hennessy	Review and analyze deposition transcript and exhibits.	1.80	\$395.00	\$711.00
02/14/22	David Callaghan	Discuss and review case information and related professional standards related to deposition preparation and drafting report.	4.30	\$490.00	\$2,107.00
02/14/22	Rachel Hennessy	Review, analyze, and discuss deposition testimony and exhibits.	1.80	\$395.00	\$711.00
02/15/22	David Callaghan	Discuss and review case information and related professional standards related to deposition preparation and drafting report.	6.70	\$490.00	\$3,283.00
02/15/22	Rachel Hennessy	Review, analyze, and discuss audit work papers, deposition testimony, and exhibits. Draft expert report.	5.20	\$395.00	\$2,054.00
02/16/22	David Callaghan	Review case information and related professional standards related to deposition preparation and drafting report.	5.70	\$490.00	\$2,793.00
02/16/22	Rachel Hennessy	Review and analyze audit work papers, deposition testimony, and exhibits. Draft expert report.	4.80	\$395.00	\$1,896.00
02/17/22	David Callaghan	Discuss and review case information and related professional standards related to deposition preparation and drafting report.	6.50	\$490.00	\$3,185.00
02/17/22	Rachel Hennessy	Review, analyze, and discuss audit work papers, deposition testimony, and exhibits. Draft expert report.	2.80	\$395.00	\$1,106.00
02/18/22	David Callaghan	Discuss and review case information and related professional standards related to deposition preparation and drafting report.	3.30	\$490.00	\$1,617.00
02/18/22	Rachel Hennessy	Review, analyze, and discuss audit work papers, deposition testimony, and exhibits. Draft expert report.	3.10	\$395.00	\$1,224.50
02/18/22	Micah Pycraft	Review and compile deposition exhibits received.	0.80	\$325.00	\$260.00
02/21/22	Rachel Hennessy	Review and analyze audit work papers, deposition testimony, and exhibits.	3.90	\$395.00	\$1,540.50
02/22/22	Lynn Turner	Review and discuss case materials, information, and related professional standards.	0.60	\$750.00	\$450.00
02/22/22	David Callaghan	Analyze and discuss case materials and related professional standards related to deposition preparation and drafting report.	4.40	\$490.00	\$2,156.00
02/22/22	Nathan Fan	Perform review and analysis of depositions and exhibits.	2.20	\$395.00	\$869.00
02/22/22	Rachel Hennessy	Review and analyze case documents and publicly available information. Draft expert report.	3.10	\$395.00	\$1,224.50
02/22/22	Micah Pycraft	Review and analyze database and perform searches for records and information.	4.60	\$325.00	\$1,495.00
02/23/22	David Callaghan	Analyze and discuss case materials and related professional standards related to deposition preparation and drafting report.	4.20	\$490.00	\$2,058.00



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INVOICE

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Invoice Amount: \$92,080.00
Matter: Founding Partners - EY 6097-5010

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 dan.newman@nelsonmullins.com
 2 Biscayne Blvd., 21st Floor
 Miami, FL 33131

Date	Source	Description	Hrs	Rate	Amount
02/23/22	Rachel Hennessy	Review, discuss, and analyze case documents and publicly available information. Draft expert report.	4.70	\$395.00	\$1,856.50
02/23/22	Micah Pycraft	Review and compile documents cited in draft expert report.	4.90	\$325.00	\$1,592.50
02/24/22	Lynn Turner	Review and discuss case materials, information, and related professional standards.	0.80	\$750.00	\$600.00
02/24/22	David Callaghan	Analyze and discuss case materials and related professional standards related to deposition preparation and drafting report.	5.10	\$490.00	\$2,499.00
02/24/22	Rachel Hennessy	Review and analyze case documents and publicly available information. Draft expert report.	5.90	\$395.00	\$2,330.50
02/24/22	Micah Pycraft	Analyze and discuss case documents to assist in drafting expert report.	7.20	\$325.00	\$2,340.00
02/25/22	David Callaghan	Analyze and discuss case materials and related professional standards related to deposition preparation and drafting report.	4.00	\$490.00	\$1,960.00
02/25/22	Rachel Hennessy	Review, analyze, and discuss case documents and publicly available information. Draft expert report.	4.30	\$395.00	\$1,698.50
02/25/22	Micah Pycraft	Analyze and discuss case documents to assist in drafting expert report.	5.50	\$325.00	\$1,787.50
02/26/22	Rachel Hennessy	Review and analyze audit work papers, deposition testimony, and exhibits.	1.90	\$395.00	\$750.50
02/28/22	Rachel Hennessy	Review, analyze, and discuss work papers and publicly available information. Draft expert report.	2.90	\$395.00	\$1,145.50
02/28/22	Micah Pycraft	Analyze and discuss case documents to assist in drafting expert report.	3.40	\$325.00	\$1,105.00
CURRENT FEES			210.90		\$92,080.00



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 dan.newman@nelsonmullins.com
 2 Biscayne Blvd., 21st Floor
 Miami, FL 33131

SUMMARY OF PROFESSIONAL FEES AND EXPENSES

Description	Quantity	Rate	Amount
Lynn Turner.	3.50	\$750.00	\$2,625.00
David Callaghan.	100.80	\$490.00	\$49,392.00
Nathan Fan.	2.20	\$395.00	\$869.00
Rachel Hennessy.	75.20	\$395.00	\$29,704.00
Micah Pycraft.	29.20	\$325.00	\$9,490.00
CURRENT INVOICE AMOUNT			\$92,080.00

SUPERIOR BANCORP INC
126 E. Country Club Dr
Phoenix, AZ 85014
(602) 265-3218

November 2, 2021

Beus Gilbert McGroder PLLC
701 North 44th Street
Phoenix, AZ 85008
Attn: Mr. Leo Beus

INVOICE

Re: Founding Partners/Ernst & Young et al.

For Services rendered by David Zacharias during October 2021..... \$9,000.00

Total Due upon receipt.....\$9,000.00

PLEASE FORWARD ACH PAYMENT TO WELLS FARGO BANK, ROUTING #122105278 FOR CREDIT TO THE ACCOUNT OF SUPERIOR BANCORP, INC., ACCOUNT #028 9505422. THANKS.

TAXPAYER IDENTIFICATION NUMBER: 86-0614864

PAYMENTS DUE

DANIEL S. NEWMAN, as RECEIVER FOR FOUNDING PARTNERS

Beus Gilbert McGroder PLLC
Leo Beus
Paul Dirkmaat
701 North 44th Street
Phoenix, AZ 85008
480-429-3000

Rate \$600
Retainer \$0
Engagement I sent

<u>DATE</u>	<u>TIME</u>	<u>WORK PERFORMED</u>
10/19/2021	1.5	Read part of complaint
10/21/2021	1.5	Read Binder re Parkview
10/24/2021	1.5	Studied Credit agt and Master Pur/Sale agt
10/25/2021	2.5	Studied various Parkview documents
10/26/2021	2	Studied various Parkview documents
10/27/2021	3	Studied various Parkview documents
10/28/2021	2	Studied Parkview and some Lincoln docs
10/29/2021	1	Studied Parkview and some Lincoln docs
Total Hours	15	
Billing	9000	

SUPERIOR BANCORP INC
126 E. Country Club Dr
Phoenix, AZ 85014
(602) 265-3218

December 2, 2021

Beus Gilbert McGroder PLLC
701 North 44th Street
Phoenix, AZ 85008
Attn: Mr. Leo Beus

INVOICE

Re: Founding Partners/Ernst & Young et al.

For Services rendered by David Zacharias during November 2021.....\$26,880.00

Total Due upon receipt.....\$26,880.00

PLEASE FORWARD ACH PAYMENT TO WELLS FARGO BANK, ROUTING #122105278 FOR CREDIT TO THE ACCOUNT OF SUPERIOR BANCORP, INC., ACCOUNT #028 9505422. THANKS.

TAXPAYER IDENTIFICATION NUMBER: 86-0614864

PAYMENTS DUE

DANIEL S. NEWMAN, as RECEIVER FOR FOUNDING PARTNERS

Beus Gilbert McGroder PLLC
 Leo Beus
 Paul Dirkmaat
 701 North 44th Street
 Phoenix, AZ 85008
 480-429-3000

Rate \$600
 Retainer \$0
 Engagement Ltr? sent

<u>DATE</u>	<u>TIME</u>	<u>WORK PERFORMED</u>
11/1/2021	2.3	Reviewed Lincoln Docs
11/2/2021	3	Met with Mssrs. Beus, Stirling, Dirkmaat and Dewey
11/3/2021	3	Read Private Placement Memos, began outline of Report
11/5/2021	2	Worked on report-Parkview
11/6/2021	2.5	Worked on Report-Parkview
11/7/2021	3	Work on Report-Lincoln
11/8/2021	2	Work on Report-Lincoln
11/15/2021	3.5	Analyzed the CSAs with Parkview, outlined,wrote/organized report
11/17/2021	5	Created written outline of review of Parkview
11/19/2021	3	Met with Scott Stirling, reviewed status and discussed questions
11/22/2021	4.2	Began outlining and writing Lincoln 2003
11/24/2021	3.5	Began researching/reading about Lagniappe Hospital
11/26/2021	3.3	Studied Lagniappe
11/29/2021	4.5	Studied Lagniappe and wrote part of report
Total Hours	44.8	
Total Due	26880	

SUPERIOR BANCORP INC
126 E. Country Club Dr
Phoenix, AZ 85014
(602) 265-3218

January 4, 2022

Beus Gilbert McGroder PLLC
701 North 44th Street
Phoenix, AZ 85008
Attn: Mr. Leo Beus

INVOICE

Re: Founding Partners/Ernst & Young et al.

For Services rendered by David Zacharias during December 2021.....\$37,200.00

Total Due upon receipt.....\$37,200.00

PLEASE FORWARD ACH PAYMENT TO WELLS FARGO BANK, ROUTING #122105278 FOR CREDIT TO THE ACCOUNT OF SUPERIOR BANCORP, INC., ACCOUNT #028 9505422. THANKS.

TAXPAYER IDENTIFICATION NUMBER: 86-0614864

PAST DUE

DANIEL S. NEWMAN, as RECEIVER FOR FOUNDING PARTNERS		
Beus Gilbert McGroder PLLC		
Leo Beus		
Paul Dirkmaat		
701 North 44th Street		
Phoenix, AZ 85008		
480-429-3000		
Rate	\$600	
Retainer	\$0	
Engagement Ltr?	sent	
<u>DATE</u>	<u>TIME</u>	<u>WORK PERFORMED</u>
12/1/2021	3	Wrote part of report on Lagniappe
12/2/2021	3.5	Configured the relationship of various Sun entities and loans
12/6/2021	4.5	Researched and wrote first draft on Lagniappe
12/8/2021	3	Researched and wrote first draft on Lagniappe
12/10/2021	3.5	Worked on draft re Lagniappe
12/12/2021	3.5	Worked on draft re Lagniappe
12/13/2021	3	Worked on draft re Lagniappe & Parkview
12/14/2021	2	Worked on draft re Lagniappe & Parkview
12/19/2021	3	Edited Parkview
12/20/2021	5	Edited Lincoln opinion
12/21/2021	6.5	Edited Lincoln, Discuss with D Callahan, S Sterling
12/27/2021	5.5	Eedited report to date
12/28/2021	4	Edited report to date
12/29/2021	2	Edited report to date
12/30/2021	5	Edited report to date
12/31/2021	5	Edited report to date
Total Hours	62	
Total Due	37200	

SUPERIOR BANCORP INC
126 E. Country Club Dr
Phoenix, AZ 85014
(602) 265-3218

February 2, 2022

Beus Gilbert McGroder PLLC
701 North 44th Street
Phoenix, AZ 85008
Attn: Mr. Leo Beus

INVOICE

Re: Founding Partners/Ernst & Young et al.

For Services rendered by David Zacharias during January 2022.....\$41,700.00

Total Due upon receipt.....\$41,700.00

PLEASE FORWARD ACH PAYMENT TO WELLS FARGO BANK, ROUTING #122105278 FOR CREDIT TO THE ACCOUNT OF SUPERIOR BANCORP, INC., ACCOUNT #028 9505422. THANKS.

TAXPAYER IDENTIFICATION NUMBER: 86-0614864

PAST DUE

DANIEL S. NEWMAN, as RECEIVER FOR FOUNDING PARTNERS		
Beus Gilbert McGroder PLLC		
Leo Beus		
Paul Dirkmaat		
701 North 44th Street		
Phoenix, AZ 85008		
480-429-3000		
Rate	\$600	
Retainer	\$0	
Engagement Ltr?	sent	
<u>DATE</u>	<u>TIME</u>	<u>WORK PERFORMED</u>
1/2/2022	2	Edited report
1/3/2022	3	Edited report
1/4/2022	4	Edited report
1/5/2022	4	Edited report
1/7/2022	4	Edited report, discussions with R Williams, with David Callahan
1/9/2022	4	Edited report
1/10/2022	3	Edited report & began research on S&P
1/12/2022	3	Read and research S&P
1/13/2022	5	Wrote report on S&P; researched Sun's balance sheet ratios
1/14/2022	4	Wrote report re Sun's balance sheet; studied and wrote partial report on Bridge loans
1/16/2022	2.5	Wrote opinion on Bridge loans
1/18/2022	5	Researched Bridge loans and began writing report
1/19/2022	3.5	Researched Workers Comp ARs
1/20/2022	2.5	Researched Workers Comp ARs
1/22/2022	4	Researched Workers Comp ARs
1/24/2022	4	Researched Workers Comp ARs
1/25/2022	4	Researched Workers Comp ARs
1/27/2022	3	Researched Workers Comp ARs
1/31/2022	5	Researched Workers Comp ARs
Total Hours	69.5	
Total Due	41700	

SUPERIOR BANCORP INC
126 E. Country Club Dr
Phoenix, AZ 85014
(602) 265-3218

March 3, 2022

Beus Gilbert McGroder PLLC
701 North 44th Street
Phoenix, AZ 85008
Attn: Mr. Leo Beus

INVOICE

Re: Founding Partners/Ernst & Young et al.

For Services rendered by David Zacharias during February 2022.....\$33,600.00

Total Due upon receipt.....\$33,600.00

PLEASE FORWARD ACH PAYMENT TO WELLS FARGO BANK, ROUTING #122105278 FOR CREDIT TO THE ACCOUNT OF SUPERIOR BANCORP, INC., ACCOUNT #028 9505422. THANKS.

TAXPAYER IDENTIFICATION NUMBER: 86-0614864

DANIEL S. NEWMAN, as RECEIVER FOR FOUNDING PARTNERS

Beus Gilbert McGroder PLLC
 Leo Beus
 Paul Dirkmaat
 701 North 44th Street
 Phoenix, AZ 85008
 480-429-3000

Rate \$600
 Retainer \$0
 Engagement sent

DATE TIME WORK PERFORMED

2/2/2022	4	Worked on Suburban transaction
2/6/2022	2	Worked on Suburban transaction
2/7/2022	4	Worked on Suburban transaction
2/8/2022	5.5	Worked on Lagniappe Mort, City of Angels, Had discussion with David Callaghand re Accounting
2/9/2022	4	Reviewed Bossier documentation
2/11/2022	4	Finished first draft on Bossier and began research on Port Arthur.
2/14/2022	4	Worked on Port Arthur and issues with E&Y footnotes
2/16/2022	4	Worked on E&Y footnotes, discussions with Richard Williams; David Callaghand
2/17/2022	2.5	Reviewed accounting issues related to reserves, wrote email
2/19/2022	5	Discovered error in PPM, Worked on E&Y footnotes
2/20/2022	4	Read documents re Quantum
2/21/2022	4	Reviewed E&Y footnotes
2/22/2022	4	Reviewed E&Y footnotes
2/28/2022	5	Edited Report

TOTAL HOUR: 56
 BILLING 33600

Grossman Roth Yaffa Cohen, P.A.

2525 Ponce De Leon Blvd.

Suite 1150

Miami, Florida 33134

(305) 442-8666 ext. 122

DANIEL NEWMAN

May 9, 2022

Reference No.: 16462

CLIENT: 6675
MATTER: 161745NEWMAN, DANIEL, AS RECEIVER
NEWMAN, DANIEL, ET.AL. V. ERNST & YOUNG

Date	Expenses	Amount
05/20/21	Services Rendered - Online research -3/01/21 - 3/31/21- Thomson Reuters-West;Check#114652	257.25
05/24/21	Services Rendered - Online research -3/01/21 - 3/31/21- Thomson Reuters-West;Check#114652	(257.25)
05/31/21	Printing (BW)	6.45
07/30/21	Services Rendered - Court search 04/01/20 - 06/30/21 - PACER;Check#114979	2.20
07/31/21	Printing (BW)	1.20
09/30/21	Photocopy Charge - B/W	60.00
10/25/21	Services Rendered - Court search 07/01/20 - 09/30/21 - PACER;Check#115343	11.70
10/25/21	Services Rendered - Court search 07/01/20 - 09/30/21 TD-Falor (AAG) - PACER;Check#115343	1.80
10/31/21	Scan	0.75
11/05/21	Services Rendered - Online research - 10/01/21 - 10/31/21- Thomson Reuters-West;Check#115396	18.92
11/05/21	Services Rendered - Online research - 10/01/21 - 10/31/21- Thomson Reuters-West;Check#115396	9.46
12/23/21	Miscellaneous Charge - Misc. expenses - Citicards;Check#259	28.88
01/03/22	Photocopy Charge - B/W	135.25
01/03/22	Printing (BW)	113.40
01/19/22	Services Rendered - Court search 10/01/20 - 12/31/21 - PACER;Check#115627	0.50
02/28/22	Printing (BW)	4.80
	Total For Expenses	395.31
	Total for Services and Expenses	395.31

Continued...

Amount Due	\$	395.31
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