

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 SIXTEENTH 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 Sixteenth Application for Allowance and Payment of Fees and Expenses (“Sixteenth Application”), and requests that this Court enter an Order authorizing him

to make payments for certain professional services and expenses incurred during the period of March 1, 2022 through September 30, 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 in the litigation with Ernst & Young (“E&Y Litigation”), for reasonable costs; and (d) Grossman Roth Yaffa Cohen, P.A. (“Grossman Roth”), the Receiver’s local counsel in the E&Y Litigation, for reasonable costs.

The Receiver also respectfully requests that the Court authorize the Receiver to pay Nelson Mullins (formerly Broad and Cassel) its fee holdbacks (“Holdback Fees”). The Receiver included the Holdback Fees in prior fee applications, with the underlying bills attached for support. The Court approved the Holdback Fees in their entirety, but the Receiver has not yet paid the Holdback Fees to Nelson Mullins. The Receiver seeks leave to pay the Holdback Fees now.

The requested payment of fees and costs, including the Holdback Fees, if approved, will be made from the Receivership Estate. The U.S. Securities and Exchange Commission (“SEC”) has reviewed this application and has no objection.

¹ The Receiver filed his Twelfth Status Report on June 24, 2022 [D.E. 528]. The Twelfth Status Report covers the period from June 23, 2020 through April 30, 2022. The Receiver anticipates filing another Status Report before the end of the year.

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

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

A. The SEC's Motion

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

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

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

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

- Take immediate possession of and administer the assets of the Receivership Entities;
- Investigate the 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 E&Y Litigation, in particular:
 - Communications with retained counsel in connection with the E&Y Litigation;

- Analysis and work related to discovery in the E&Y Litigation;
 - Communications with claimants related to the E&Y Litigation;
 - Monitoring status and assisting with arbitration proceedings in the E&Y Litigation;
 - Preparing for and attending depositions in the E&Y Litigation, including the Rule 30(b)(6) deposition of the Receiver
 - Coordinating and working collaboratively with Beus Gilbert on miscellaneous issues affecting the Receivership Estate and E&Y Litigation; and
 - Review of pleadings in E&Y Litigation.
- Work and communications related to the previous interim distribution of funds to Approved Claimants.
 - Monitoring of Promise Healthcare bankruptcy case and filings.
 - Addressing and analyzing subpoenas to Nelson Mullins, as counsel for the Receiver, in litigation related to the Promise Healthcare bankruptcy.
 - Attending to the investments of Founding Partners Hybrid Value Fund.
 - 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.

As noted, the Receiver respectfully requests approval to pay: (1) professional fees and the reimbursement of certain expenses incurred on behalf of the Receiver for services rendered during the Application; and (2) Holdback Fees owed to the Receiver's counsel, which were approved by the Court but not paid.³

These amounts total \$574,465.01 in the aggregate ("Total Award"). The Total Award is comprised of: (a) \$147,860.09 in legal fees and costs incurred during the Application Period for Nelson Mullins; (b) \$262,192.50 in Holdback Fees for Nelson Mullins; (c) \$90,713.50 in professional fees and costs incurred during the Application Period for Berkowitz Pollack & Brant; (d) \$70,447.14 in costs for Beus Gilbert; and (e) \$3,251.78 in costs for Grossman Roth. The Receiver and his professionals worked at deeply discounted rates in performing their functions. The Receiver further reduced the costs to the Receivership estate by writing off various fees incurred for the work performed.⁴

This is the Receiver's Sixteenth Application to the Court for compensation and reimbursements of expenses for services rendered on behalf of the Receiver.⁵ 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.

³ Because recovery efforts were still in the early stages during the time of the Receiver's First (November 2019), Second (May 2010), Third (November 2010), and Fourth (June 2011) fee applications, Nelson Mullins which was formerly known as Broad and Cassel, at the request of the SEC, sought payment of only seventy percent (70%) of its fees during those application periods, with the remaining thirty percent (30%) to be payable upon further application. In October 2014, the Receiver sought and obtained approval to pay \$468,974.10 in Holdback Fees related to the Sun Litigation. The Receiver now seeks payment of the remaining Holdback Fees.

⁴ Many, but not all, write-offs are evident from the detailed billing records submitted with this Sixteenth Application.

⁵ This does not include the two fee applications filed previously relating to only to the *Sun Litigation*.

As demonstrative of the efforts performed on behalf of the Receiver, the Receiver has attached exhibits to its Sixteenth 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; and
- Exhibit 4: Summary of individualized expenses for Grossman Roth.

Exhibits 1 - 4 contain an aggregate summary of all applicable hours, fees, and costs of all professionals and paraprofessionals for Nelson Mullins, Berkowitz Pollack & Brant, Beus Gilbert, 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.

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 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 Factor⁶

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:

⁶ 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;
- Monitoring the status of Promise Healthcare bankruptcy;
- Attending to litigation with Ernst & Young, described above, including preparing for and attend the Rule 30(b)(6) deposition of the Receiver;
- Engaging in other communications and activities related to the general administration of the Receivership Estate;
- Addressing and analyzing subpoenas to Nelson Mullins, as counsel for the Receiver, in litigation related to the Promise Healthcare bankruptcy; and
- Addressing issues and obtaining information concerning Hybrid Value holdings.

B. The Second and Third Factors

The Receiver respectfully submits that the E&Y Litigation is a complex and time-consuming litigation. Most of the Receiver's work during the Application Period was related to the E&Y Litigation. 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 E&Y 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 the Total Award, totaling \$574,465.01. The Total Award is comprised of: (a) \$147,860.09 in legal fees and costs incurred during the Application Period for Nelson Mullins; (b) \$262,192.50 in Holdback Fees for Nelson Mullins, which were previously approved by the Court but not yet paid; (c) \$90,713.50 in professional fees and costs incurred during the Application Period for Berkowitz Pollack & Brant; (d) \$70,447.14 in costs for Beus Gilbert; and (e) \$3,251.78 in costs for Grossman Roth.

CERTIFICATE OF SERVICE

I hereby certify that on November 3, 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: November 3, 2022.

Respectfully submitted,

NELSON MULLINS RILEY & SCARBOROUGH

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SERVICE LIST

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Attorneys and Counselors at Law

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, FL

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Our Matter # 143125/00001 For Services Through 09/30/22
Name of Matter: SEC v. Founding Partners Capital Management Co., et al.

03/01/22	FOUR - Telephone conference with representative for investor claimant. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
03/01/22	FOUR - Review correspondence from representative of Liquidator for Global Fund and draft correspondence re: same. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
03/01/22	FOUR: Written communications with Receiver (.3); Compile bank statements for account XXXX9434, and prepare Excel spreadsheet tracking all activity and transactions as of January 2019 (1.7); Compile bank statements for account xxx9463, and prepare Excel spreadsheet tracking all activity as of January 2019 (1.6). T. ANZALONE	2.60 hrs.	\$390.00
03/02/22	FOUR - Review correspondence re: investor and draft correspondence re: same.(.1) D.S. NEWMAN	0.10 hrs.	\$31.50
03/02/22	FOUR: Written communications with investor JC regarding status (.2); Review Revised Schedule A, and written communication with Receiver regarding court-approved claim amount for 2 investors (.3); Prepare for and teleconference with Tony Salazar from BPBCPA tax department (1.7); Written communications from Wells Fargo re: account changes (.2); Telephone conference with F. Avalle (.3); Review communications with investors 10 and 16 (.2); Prepare response to Receiver re: same (.1). T. ANZALONE	3.00 hrs.	\$450.00
03/03/22	FOUR: Written communications from Sandra Polin at Grossman Roth (.3); Prepare list of items discussed with Tony Salazar and Victoria Lulciuc (.2); Update information on our master investor chart (.3); Written communication to Receiver re: RCP update (.3); Written communication from Barbara Cruz at BPBCPA (.3); Modifications to language contained in Receiver's Report (.8). T. ANZALONE	2.20 hrs.	\$330.00

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03/04/22	FOUR: Written communications with counsel (.2); Review correspondence from JPMorgan (.2); Compile bank statements and checks cashed for account xxx8309 and prepare Excel tracking all activity since January 2019 (1.1); Compile bank statements for account xx9421 and prepare spreadsheet tracking activity since January 2019 (1.0). T. ANZALONE	2.50 hrs.	\$375.00
03/04/22	FOUR: Follow up with Receiver regarding Delaware change of registered agent forms (.1). G. FASCO	0.10 hrs.	\$15.00
03/07/22	FOUR: Review communications from E. Budzynski, Cayman Island fees (.3); Review communications with Leo Beus regarding retained professional (.3); Review correspondence from David Zacharias and folder items for new engagement (.4); Examine communication from Rybar Group (.3); Written communication from F. Avalle, review updated bank information (.6); Compile statements and bank activity documents as of 4/21 and commence preparation of excel for WF checking account (2.7); Add language to Receiver's Report to include newly retained professional (.4); Review communication from Tony Salazar, list of items to gather for tax reporting (.4). T. ANZALONE	5.40 hrs.	\$810.00
03/08/22	FOUR: Written communications with investor RP (.2); Written communication with Receiver (.2); Review communications related to Founding Partners Global Fund, prior payments (.4); Examine Gunlicks account statement (.2); Prepare wire transfer request to Citibank for FPGF corporate fees in Cayman Island (.8); Prepare request for approval (.2); Teleconference with C. Cavallo, review payments and holdbacks (1.1); Prepare update to Receiver's counsel re: same (.2); Review Wells Fargo statements for February 2022 (.4). T. ANZALONE	3.70 hrs.	\$555.00
03/09/22	FOUR - Review correspondence re: payment of corporate filing fees. (.1); Telephone conference with Citi Bank re: wire transfer re: payment of corporate fees. (.2) D.S. NEWMAN	0.30 hrs.	\$94.50
03/09/22	FOUR: Telephone conference with B. Levy at IST (.2); Review supporting documents and modifications to Receiver's Report (2.4); Obtain Receiver approval on wire payment for FPGF corporate fees (.2); Update wire transfer letter and transmit request to M. Lima at Citibank (.4); Prepare correspondence to IST for payment of hosted data charges from December - February (.5); Prepare correspondence transmitting payment for annual reports for 4 receivership entities (.5). T. ANZALONE	4.20 hrs.	\$630.00

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03/10/22	<p>FOUR: Review numerous requests from Tony Salazar at BPBCPA related to K-1 issues (.5); Modifications to proposed update to website and communication to Receiver (.3); Attention to payments to third party vendors (.4); Telephone conference with Receiver's counsel (.2); Review documents related to transfer of interest for claimant 28 and prepare update regarding social security number or IRA EIN for K-1 (.4); Review documents related to transfers of 39, 41 and 63 and prepare response regarding trustee name change only (.4);. Written communication to Receiver regarding update on E&Y arbitrations (.3); Review documents related to transfer of investor 45 and prepare response to ascertain if EIN issued by IRS for living trust (.5); Telephone conference with Division of Corporations re: payment (.2); Review documents related to transfer of 69 to estate and prepare update to obtain estate's tax ID number or EIN (.4); Preliminary review of documents related to transfers of investors 93-94, 115, 130, 137, 192, 203, 207 , 215-217 (2.3).</p> <p>T. ANZALONE 5.90 hrs.</p>	\$885.00
03/11/22	<p>FOUR: Review and written communication to Receiver re: WF statements (.3); Telephone conferences with KR from G Partners on behalf of investor 28 (.3); Further review of documents related to transfer of 92 and prepare communication to counsel re: same (.4); Telephone conference with investor 45 (.2); Telephone conference with representative for investor 69 (.2); Review Receiver's request and transmit vendor invoices (.3); Attention to payment for registered agent services (.4); Written response regarding investor 93 change in manager of account only (.3); Review reversal of transfer of investor 94 and prepare response re: same (.3); Telephone conference with SA on behalf of investors 115 and 137 and prepare response re: EIN for transferee (.4); Telephone conferences with investor 130 and obtain SS per accountant request (.3); Telephonic and written communications with SM on behalf of 192 and obtain EIN for transferee (.4); Telephone conference with investor 203 (.3); Telephone conference with investor 207 (.3); Review transfer of claimants 215 and 216 and prepare update regarding change in manager of account only (.3); Examine transfer docs for 217 and prepare update regarding foreign entity (.4).</p> <p>T. ANZALONE 5.10 hrs.</p>	\$765.00
03/11/22	<p>FOUR: Follow up with Receiver regarding Delaware change of registered forms for the Receivership entities (.1); Review and process executed forms (.3); Communication with Capitol Services regarding appointment as registered agent and filing of forms with the Delaware Secretary of State (.2).</p> <p>G. FASCO 0.60 hrs.</p>	\$90.00
03/14/22	<p>FOUR: Review written response regarding investor 69, update information regarding estate's tax identification number (.3); Telephone conferences with 207, confirm social security number of transferee (.3); Telephone conferences with investor 223 requesting SSN or EIN for trust (.3); Written communications with Receiver's counsel (.2); Telephonic and written communications with investor 222 requesting SSN of new claimant (.4); Written and telephone communications with investor 203, update information regarding SSN (.3); Commence preparation of response to Tony Salazar (.5).</p> <p>T. ANZALONE 2.30 hrs.</p>	\$345.00

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03/15/22	<p>FOUR: Review February bank statements from Citibank, highlight adjusted interest (.4); Written communication to Receiver re: same (.1); Written communication with investor re: K-1 (.2); Continue tracking first distribution checks, and update of spreadsheet to reflect information related to same (4.1); Attention to vendor checks transmitted last week (.4).</p> <p>T. ANZALONE</p>	5.20 hrs.	\$780.00
03/16/22	<p>FOUR Written communications with investor MB (.3); Update information for accountant to reflect additional information obtained from investor (.2); Telephone conferences and written communications with investor BL (.3); Update response to T. Salazar regarding SSN (.2); Review communications from investors (.4); Written communication with Receiver (.2); Communication with Analyst J. Sokyra from Hemming Morse (.2); Review 7 Citibank statements from February 2022, and update all Bank Excels to reflect transactions (.8); Telephone conferences with investor TLF for requested information for K-1 (.3).</p> <p>T. ANZALONE</p>	2.90 hrs.	\$435.00
03/17/22	<p>FOUR: Written communication to Receiver's counsel re: investor request to change Tax ID Number (.3); Review transfer request from investor and communication to counsel re: same (.3); Review entries for all matters for language to be included in Receiver's Report (2.7); Written communications with S. Boatwright (.7); Further modifications to response to T. Salazar (.4); Teleconference with Receiver's counsel re: same (.2).</p> <p>T. ANZALONE</p>	3.90 hrs.	\$585.00
03/18/22	<p>FOUR: Attempted conference with PWC based on prior correspondence.</p> <p>J. ETRA</p>	0.20 hrs.	\$63.00
03/18/22	<p>FOUR: Follow up with Capitol Services regarding status of change of registered agent filings.</p> <p>G. FASCO</p>	0.10 hrs.	\$15.00
03/21/22	<p>FOUR: Call with PWC.</p> <p>J. ETRA</p>	0.10 hrs.	\$31.50
03/22/22	<p>FOUR: Written communication from A. Fox at FTI Consulting (.2); Obtain access to Promise Healthcare online data portal (.3); Review K1s issued by PH and transmittal of same to T. Salazar (.3); Telephone conference with Receiver's counsel (.2); Written and telephonic communications with S. Boatwright (1.3); Attention to additional entries for Receiver's Report (1.2); Review written communications from TJ, MB and ST regarding K-1 (.4); Telephone conferences with T. Salazar re: state and federal tax returns, K-1s (.7); Telephone conference with representative for investor 6 regarding tax treatment (.2); Draft communication to Receiver and counsel regarding same, proposed response, proposed website update (.4).</p> <p>T. ANZALONE</p>	5.20 hrs.	\$780.00

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03/23/22	FOUR: Continue review of and modifications to language for Receiver's Report (.7); Written communications with Receiver regarding extended tax returns, proposed language for investor responses (.4); Prepare responses to various investor inquiries related to K-1 expectations (.5); Written and telephonic communications with T. Salazar (.4); Review prior transfer motion and order, prepare communication to Receiver regarding investor 217 (.3); Written communication to investor 223 re: info for K-1 (.2); Review documents supporting transfer of #92 (.3); Telephone conference with AS on behalf of investor 92 re: EIN (.3); Written communications with AS (.3); Written communication to T. Salazar confirming information on #92 for K-1 (.3); Examine communications related to tax treatment of the recovery from litigation settlement (.4). T. ANZALONE	4.10 hrs.	\$615.00
03/24/22	FOUR: Conference with Receiver re offshore bank issue (.1). Review of issue of investor request for information re tax treatment issues (.1). J. ETRA	0.20 hrs.	\$63.00
03/24/22	FOUR - Conference and review materials review to approved claimants and distribution related issues. D.S. NEWMAN	0.50 hrs.	\$157.50
03/24/22	FOUR - Review correspondence relating to attached related issues draft correspondence to Andreea Cioara and Ed Cooper re: same and review correspondence from Andreea Cioara and Ed Cooper re: same and internal conference re: same. (.5) D.S. NEWMAN	0.50 hrs.	\$157.50
03/24/22	FOUR: Written and telephonic communications from investors 61, 13 and 138 (.3); Prepare communication to Receiver re: funds invested in, claimant info. (.2); Review prior requests and prepare update to Receiver regarding same on investors 6 and 15 (.2); Review claim form and supporting docs on TLF investors (.3); Prepare update regarding possible Tax ID Number for K-1 (.2); Written and telephonic communications with S. Boatwright (.5). T. ANZALONE	1.70 hrs.	\$255.00
03/25/22	FOUR - Review correspondence re: approved Claimants and issue pertaining to tax related matters and draft multiple correspondence relating to same. (.5) D.S. NEWMAN	0.50 hrs.	\$157.50
03/25/22	FOUR: Written communications with Ed Cooper, A. Cioara (.3); Prepare communication to Receiver re: same (.2); Telephone conferences with Receiver (.3); Telephone conference with T. Salazar re: tax return issues (.8); Written communication regarding update to website on E&Y litigation status (.3); Prepare communication to Receiver regarding pending accountant questions on #217 (.3); Telephone conference with investor SS (.2); Written communication to T. Salazar re: foreign entity status of investor (.3); Written communications with KK on behalf of investor BSIF (.6); Review POC for investor (.3); Review attachments to transfer motion, and written communications with T. Salazar regarding 3/3/22 request (.6); Telephone conference with new investor (.2); Telephone call and written communications with T. Salazar re: offshore and investor social security number (.4). T. ANZALONE	4.80 hrs.	\$720.00

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03/28/22	<p>FOUR: Telephone conferences and written communications with representative for offshore investor, review materials provided by offshore liquidator (.8); Telephonic and written communications with KA on behalf of investor 75 and 136 (.4); Review materials from KD regarding FPO distribution and request for information (.3); Review updated contact information on 223 and update investor chart (.2); Draft communication to Receiver and proposed email response to investor re: short term capital gain (.2).</p> <p>T. ANZALONE</p>	1.90 hrs.	\$285.00
03/29/22	<p>FOUR: Review of Receiver's motion to pay litigation consultant, and prepare communication to Receiver and counsel (.3); Post motion on Receiver's website (.2); Communications regarding K-1 issues (.2).</p> <p>T. ANZALONE</p>	0.70 hrs.	\$105.00
03/30/22	<p>FOUR: Written communication and telephone conference with investor (.2); Written communications from Berkowitz Pollack, communications with J. Falcon re: same (.3); Written communication from RCP re: 1-35/Loop 288 investment (.2); Obtain K-1 from RCP online portal (.2); Written communication to T. Salazar transmitting K-1 (.2); Written communications with S. Boatwright and continue review of detailed time edits (.4); Written communications with C. Cavallo re: same (.2); Written communication from T. Salazar re: pending K-1s (.2); Review online forms for Argyle 114 Ltd K-1 (.2); Prepare response to T. Salazar re: same (.2).</p> <p>T. ANZALONE</p>	2.30 hrs.	\$345.00
03/31/22	<p>FOUR: Attention to language regarding retention of TRG (.4); Written communication from Berkowitz regarding pending K-1s (.4); Correspondence from JP Securities as custodian (.2); Correspondence from Beus Gilbert regarding pending litigation (.3); Revisions to language regarding Receiver's work performed in Report (.9); Review tax information related to PHC (.4); Written communications with Tony Salazar re: same (.3); Telephone conference with investor 223 (.2).</p> <p>T. ANZALONE</p>	3.10 hrs.	\$465.00
04/01/22	<p>FOUR: Draft correspondence to approved investors for transmittal of K-1s (.7); Written communications regarding report language (.4); Commence preparation of electronic communications to the 193 investors (.5).</p> <p>T. ANZALONE</p>	1.60 hrs.	\$240.00
04/04/22	<p>FOUR: Attention to recent filings, review status of Receiver's website (.7); Telephone conference with Bart Dewey from Receiver's counsel's office (.2); Review notice from Beus Gilbert (.3); Prepare communication to Receiver, and his counsel regarding investor conference call notification, request for comments re: same to post and transmit (.4).</p> <p>T. ANZALONE</p>	1.60 hrs.	\$240.00
04/04/22	<p>FOUR: Review and respond to email correspondence regarding invoices from former registered agent (.1); Communication with Ms. Anzalone regarding Florida annual report filings for Receivership entities (.2).</p> <p>G. FASCO</p>	0.30 hrs.	\$45.00

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04/05/22	FOUR: Review all pending investor inquiries (.5); Prepare responses to investor communications regarding status, K-1s (.7); Update contact list per new address for investor (.2); Written communication to Receiver re: same; Prepare written request to F. Avalle at Wells Fargo (.2); Review spreadsheet regarding WF transactions (.2); Prepare updated email list for dissemination of investor conference call notification (1.1); Transmit electronic notification to all approved investors of conference call on April 11, 2022 (1.3). T. ANZALONE	4.20 hrs.	\$630.00
04/06/22	FOUR: Prepare checks for FPCM, FPHV and FPSVII 2022 annual reports with Florida Department of State (.9); Written and telephonic communications with Maydel Lima, order checks for FPSV account (.3); Review correspondence from court reporter from settlement approval hearing in February 2022 (.2); Written and telephonic communications with court reporter regarding incorrect billing (.4); Continue assistance with upcoming investor conference call and communications with Receiver (1.3). T. ANZALONE	3.10 hrs.	\$465.00
04/06/22	FOUR: Written and telephonic communication with Ms. Anzalone regarding change of registered agent and Florida annual reports for Founding Partners Hybrid-Value Fund, L.P., Founding Partners Capital Management Company, Founding Partners Stable-Value Fund II, L.P. and Founding Partners Stable-Value Fund, Limited Partnership (.2); Review communication regarding registered agent representation renewal invoices (.1). G. FASCO	0.30 hrs.	\$45.00
04/07/22	FOUR: Review proposed correspondence for posting to website re: forms K1 and follow-up correspondence re: same. D.S. NEWMAN	0.30 hrs.	\$94.50
04/07/22	FOUR - Review materials and draft correspondence relating to litigation and budgeting and planning issues. D.S. NEWMAN	1.00 hrs.	\$315.00
04/07/22	ONE - Review correspondence re: tax related issues and draft correspondence re: tax related issues. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
04/07/22	ONE: Attention to tax information and notice re: same, including emails with team re: same. C.C. CAVALLO	0.40 hrs.	\$126.00
04/07/22	FOUR: Written communication from IST regarding hosted data (.2); Examine monthly statements for the 9 receivership accounts since October 2021 (1.1); Written communication to Receiver and counsel regarding investor SG, including distribution information (.4); Update proposed wording for website, and written communication to Ed Cooper and Andreea Cioara regarding same (.4); Prepare update to Receiver regarding investor comments (.3); Review requests from Receiver and commence compilation of costs (including arbitration, experts, ect.) pertaining to matters (1.2). T. ANZALONE	3.60 hrs.	\$540.00
04/08/22	FOUR: Attention to tax notice to investors and emails re: same.		

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	C.C. CAVALLO	0.20 hrs.	\$63.00
04/08/22	FOUR: Prepare Excel depicting costs from fees apps filed with court including special counsel court-ordered award, and interest paid thereon (2.5); Written communications with Receiver re: same (.1); Telephone conferences with Tony Salazar regarding tax returns (.4); Written and telephonic communications with Maydel Lima from Citibank (.6); Review SFARs posted on website from 2011-present (.7).		
	T. ANZALONE	4.30 hrs.	\$645.00
04/10/22	FOUR - Review draft letter from Andreea Cioara and draft follow-up correspondence re: same.		
	D.S. NEWMAN	0.30 hrs.	\$94.50
04/10/22	FOUR - Review correspondence from Andreea Cioara-Schinas re: tax related issue and draft follow-up correspondence to Andreea Cioara-Schinas re: same and additional follow-up correspondence. (.5)		
	D.S. NEWMAN	0.50 hrs.	\$157.50
04/11/22	FOUR: Attend investor call (.7); review notice to investors re: tax information and emails re: same (.3).		
	C.C. CAVALLO	1.00 hrs.	\$315.00
04/11/22	FOUR - Review correspondence from Ed Cooper.		
	D.S. NEWMAN	0.10 hrs.	\$31.50
04/11/22	FOUR: Further compilation of bank statements from 2012 (1.4); Update spreadsheet and send to Receiver regarding expenditures (.4); Written communications with T. Salazar, A. Cioara and E. Cooper regarding short term capital gains, K-1 language for website (.5); Telephone conference and written communications with Wolters Kluwer regarding Delaware registered agent for receivership entities, and written communications with G. Fasco (.4); Further written communications with Receiver, C. Cavallo, A. Cioara and review Receiver's comments (.2); Prepare response to KT regarding investor call (.2); Review correspondence re: Wells Fargo checking account (.3); Written and telephone conferences L. Jester from CT Corporation (.2); Written communications with David Callaghan at Hemming Morse (.2).		
	T. ANZALONE	3.80 hrs.	\$570.00
04/11/22	FOUR: Follow up with Capitol Services regarding filing status of change of registered agent forms (.1); Related communication with Ms. Anzalone (.1).		
	G. FASCO	0.20 hrs.	\$30.00
04/12/22	FOUR - Review correspondence from Andreea Cioara re: tax related issues and draft correspondence to Andreea Cioara re: tax related issue. (.1); Review receivership bank statements and related materials. (.4) Review correspondence from Trish Anzalone re: communication from the approved claimant representative and draft correspondence relating to same and review follow-up correspondence. (.3)		
	D.S. NEWMAN	0.80 hrs.	\$252.00

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04/12/22	<p>FOUR: Review March 2022 bank statements for all receivership accounts (.3); Review correspondence from Dafne Espinoza at Berkowitz Pollack (.2); Commence gathering of 1st quarter 2022 financials and supporting documentation for same (2.6); Review correspondence from Realty Capital Partners (.1); Written communication to Tony Salazar transmitting K-1 from RCP Argyle 114 (.2); Review communications between Receiver and Andreea Cioara re: website update (.3); Review communication from KH on behalf of 7 investors (.2); Prepare response regarding K-1s (.2); Telephonic and written communications with M. Lima, C. Paz regarding interest calculations earned on accounts at Citibank, review requested financial information from 2015 (.6); Review interest calculations on Citibank statements (.4); Written communications with Receiver re: same (.1); Telephone conference with Fara Palazollo re: same (.3); Review RCP website (.2); Telephone conference with RCP re: Argyle K-1 (.2); Written communication with Receiver transmitting March 2022 receivership account bank statements (.3); Continue compilation of backup for 1st quarter financials (.4).</p> <p>T. ANZALONE</p>	6.60 hrs.	\$990.00
04/13/22	<p>FOUR - Telephone conference with Andreea Cioara-Schinas re: tax related issues. (.2)</p> <p>D.S. NEWMAN</p>	0.20 hrs.	\$63.00
04/13/22	<p>FOUR - Conference with counsel re: tax issue. (.2)</p> <p>D.S. NEWMAN</p>	0.20 hrs.	\$63.00
04/13/22	<p>FOUR: Attention to tax issues and emails re: same.</p> <p>C.C. CAVALLO</p>	0.20 hrs.	\$63.00
04/13/22	<p>FOUR: Complete compilation of SFAR statements and backup (1.1); Written transmittal to D. Espinoza re: same (.2). Written request from BPBCPA re: FPCM account (.2); Research and review wire transfer (.3); Telephone conference with M. Lima regarding returned wire (.2); Telephone conference with private banking re: returned wire (.2); Written and telephonic communications regarding initial files containing bank statements (Sabadell Bank) (.7); Attention to communications, investor reports, and other receivership documents (.8); Review correspondence from Wells Fargo re: custom rate disclosure notice (.2); Telephone conference with E. Budzynski re: Cayman Islands corporate fee (.2); Telephone conferences with Tony Salazar regarding tax return issue (.4); Review PH tax documents and FPHV notices (.3); Examine correspondence from JP Morgan (.2); Written communication to E. Budzynski (.2); Teleconference with Chris Paz and Maydell Lima regarding compounded interest on FP accounts (.4); Communications with Receiver re: same (.2); Written communications with S. Boatwright regarding SEC matter entries, and request edits (.4); Written communications with A. Cioara regarding posting on website (.2).</p> <p>T. ANZALONE</p>	6.40 hrs.	\$960.00
04/14/22	<p>FOUR: Written and telephonic communications with M. Lima and Private Banking at Citibank re: returned wire on Cayman Islands annual corporate fees (.3); Written and telephonic communications requesting Sabadell files (.7); Review and written communications related to February 2022 time descriptions, and update of Receiver's Report (1.2); Further update of language to be included in Receiver Report, and written communication to C Cavallo regarding modified report (.6).</p>		

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	T. ANZALONE	2.80 hrs.	\$420.00
04/15/22	FOUR: Obtain new check book for FPSV account (.3); Review invoice from Florida Department of State, prepare check for annual report (.3); Obtain execution of same and arrange for transmittal to FDOS. (.3). T. ANZALONE	0.90 hrs.	\$135.00
04/21/22	FOUR - Telephone conference with approved claimant re: K1 inquiry. D.S. NEWMAN	0.10 hrs.	\$31.50
04/25/22	FOUR: Review original bank files from Sabadell Bank (.4); Written communications with Elizabeth Budzynski re: annual fees (.3). T. ANZALONE	0.70 hrs.	\$105.00
04/26/22	FOUR - Telephone conference with approved investor re: form K1 issue and review document in preparation for call. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
04/26/22	FOUR - Conference with Trish Anzalone and review correspondence from Paul Dirkmaat re: court reporting services, expenses and follow-up correspondence re: same. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
04/26/22	FOUR: Written communication with D. Espinoza (.2); Written communications re: investor queries (.2); Telephonic and written communications with Receiver (.3); Post Order Granting Payment to Litigation Consultant on Receiver's website (.3); Commence review of 1Q 2022 SFAR from Berkowitz Pollack (.5). T. ANZALONE	1.50 hrs.	\$225.00
04/26/22	FOUR: Follow up to confirm receipt and processing of payment for Florida annual report filings for Receivership entities. G. FASCO	0.30 hrs.	\$45.00
04/27/22	ONE: Draft correspondence to approved claimant representative J.B. (.2). D.S. NEWMAN	0.20 hrs.	\$63.00
04/27/22	FOUR: Review Standard of Work and invoice from IST (.4); Review engagement letter, application period and invoice from The Rybar Group (.3); Review 4 Veritext invoices (.3); Prepare checks for payment for data hosting, court-approved litigation consultant fee and depositions (.6). T. ANZALONE	1.60 hrs.	\$240.00
04/29/22	FOUR: Review various issues depicted on first quarter financial report including last distribution checks, bank charge for FP Global, footnotes related to attorneys fees, number of total payments and split distribution issues (1.8); Prepare communication to Receiver and his counsel re: same (.4). T. ANZALONE	2.20 hrs.	\$330.00
05/02/22	FOUR: Additional review of language shown in draft SFAR from Berkowitz Pollack (.7); Update files containing bank statements etc. on the 7 accounts at Citibank (1.2); Review investor communications (.2). T. ANZALONE	2.10 hrs.	\$315.00

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05/03/22	FOUR: Review communication from attorney AS regarding FP Offshore purchase, JOL events (.3); Review those involved in distribution to that investor (.3); Prepare communications to Receiver and his counsel (.4); Review last notice update from A. Cioara, prepare communication to Receiver regarding posting same to website (.3); Review communication from offshore investor regarding recent conference call (.2); Review contact list, POCs of record (.4); Prepare response regarding same (.3); Various communications with Receiver regarding FP Offshore (.4); Review 9 March monthly statements from Citibank and Wells Fargo (.5); Update Excels to reflect March activity and transactions (.6). T. ANZALONE	3.70 hrs.	\$555.00
05/04/22	FOUR: Work on finalizing fee application (NC); work on status report draft and review related filings and documents (1.5). C.C. CAVALLO	1.50 hrs.	\$472.50
05/04/22	FOUR: Written communications with Receiver's counsel, attention to reporting issues (.4); Communications with team regarding draft communication responses (.3). T. ANZALONE	0.70 hrs.	\$105.00
05/05/22	FOUR - Review SFAR and proposed revisions/edits to same and discuss questions with Trish Anzalone re: same for discussion. (.5); Conference re: report. (.2) D.S. NEWMAN	0.70 hrs.	\$220.50
05/05/22	FOUR: Attention to status report section on E&Y litigation and emails with team re: same. C.C. CAVALLO	0.50 hrs.	\$157.50
05/05/22	FOUR: Review status of financial report, and meet with Receiver to review proposed changes (.4); Review follow up communication regarding FP Offshore, communication re: same (.2); Meet with counsel (.3); Compile information on all retained consultants, attorneys and experts, and calculate fees/costs through certain period (1.9); Examine correspondence from National Advisors Trust regarding annual shareholders meeting, register Dan Newman for meeting (.4); Communication to counsel re: same (.2). T. ANZALONE	3.40 hrs.	\$510.00
05/06/22	FOUR - Review correspondence from representative from CVP and draft correspondence to Chris Cavallo and Jonathan Etra re: same and follow-up conference with Chris Cavallo. (.4) D.S. NEWMAN	0.40 hrs.	\$126.00
05/06/22	FOUR: Telephone conference with Mr. Shailer re: Mayer Brown settlement and related issues; emails with team re: same. C.C. CAVALLO	0.40 hrs.	\$126.00

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05/06/22	FOUR: Further communications regarding edits to 1st quarter SFAR (.3); Review court approved hourly rates (.2); Communications regarding bank charges on FP Global (.2); Telephone conference with investor (.1); Examine communications to purchase investor's claim including prior distribution amounts (.5); Telephone conference with Tony Salazar (.2); Written communication with T. Salazar (.2); Review pending emails (.1); Telephonic and written communications with Barbara Cruz at Berkowitz Pollack (.6); Written communications to counsel (.3); Written request to Mia Frimann-Dahl at Beus Gilbert (.4); Written request to Sandra Polin at Grossman Roth (.4). T. ANZALONE	3.50 hrs.	\$525.00
05/06/22	FOUR: Follow up regarding status of filing of change of registered agent forms in Delaware. G. FASCO	0.20 hrs.	\$30.00
05/07/22	FOUR: Correspondence from IST, review hosting information (.2). T. ANZALONE	0.20 hrs.	\$30.00
05/09/22	FOUR: Attention to status report revisions and new sections to add. C.C. CAVALLO	0.60 hrs.	\$189.00
05/09/22	FOUR: Review response from Beus Gilbert and communications regarding costs (.6); Examine reply from Sandy Polin at Grossman Roth and written communications regarding itemized entries, application period (.5); Review communication from B. Cruz at Berkowitz Pollack (.2); Update figures for Beus Gilbert and Grossman Roth and communications with counsel re: same (.5); Preliminary review of Citibank and Wells Fargo statements for April 2022 (.4); Update numbers for report, written communication to C. Cavallo re: same (.5). T. ANZALONE	2.70 hrs.	\$405.00
05/10/22	FOUR: Continued preparation of status report, emails re: same, and revisions to same. C.C. CAVALLO	0.60 hrs.	\$189.00
05/10/22	FOUR: Assist with information for Receiver's Report (.3); Review proposed edits from Receiver (.2); Telephone conferences with Receiver's counsel (.1); Review information related to Mayer Brown final settlement payment details (.2); Communications regarding investor conference calls (.2). T. ANZALONE	1.00 hrs.	\$150.00
05/11/22	FOUR - Review draft reports to court, review certain back-up materials and draft edits / comments to same and correspondence relating to same. (2.5) D.S. NEWMAN	2.50 hrs.	\$787.50

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05/11/22	FOUR: Review proposed changes to SFAR (.4); Attention to FP Global communications, payment for Bahamian corporate fees (.2); Communication re: Gunlicks account at Truist (.2); Written communications with M. Lima at Citibank (.3); Prepare written request to S. Foote regarding SFAR changes (.4); Review online banking for Citibank (.2); Obtain and review statement for FPCM (.3); Communications with Receiver and counsel re: Citibank and Wells Fargo accounts (.3); Follow up communications with Receiver re: SFAR (.2); Follow up communication to S. Foote re: additional change to SFAR (.3); Assist with Receiver's 12th Report and report for retained professionals (.4). T. ANZALONE	3.20 hrs.	\$480.00
05/12/22	FOUR: Work on status report. J. ETRA	0.40 hrs.	\$126.00
05/12/22	FOUR: Attention to status report draft revisions and emails re: same. C.C. CAVALLO	0.80 hrs.	\$252.00
05/12/22	FOUR - Draft correspondence to Bob Levenson in connection with draft filings and review multiple materials relating to same. D.S. NEWMAN	0.50 hrs.	\$157.50
05/12/22	FOUR: Review correspondence from Barbara Cruz, reports and excels on project descriptions and summaries (.4); Written communications with B. Cruz (.2); Compile documents supporting Receiver's Report (1.3); Confirm hourly rates comport to court approved rates (.4); Review expert's website (.3); Meet with counsel re: same (.2); Written communication to C. Cavallo regarding retained professionals information (.3). T. ANZALONE	3.10 hrs.	\$465.00
05/13/22	FOUR: Telephone conference with Claudine Hildreth at The Rybar Group (.1); Prepare re-transmittal of payment to The Rybar Group (.4); Written with correspondence from Jami Sokyra at Hemming Morse, and written communication to Receiver re: same (.4). T. ANZALONE	0.90 hrs.	\$135.00
05/16/22	FOUR: Attention to information requests from Receiver (.5). T. ANZALONE	0.50 hrs.	\$75.00
05/17/22	FOUR: Review transmittal from Receiver, information from Hemming & Morse. T. ANZALONE	0.30 hrs.	\$45.00
05/18/22	FOUR - Review correspondence from Sharon Foote re: SFAR. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
05/18/22	FOUR: Review correspondence, check from State of New Jersey Division of Taxation (.3); Telephone conference with Andreea Cioara re: same (.2); Communications with Receiver's counsel (.3); Written communications with Sharon Foote re: SFAR (.3); Review prior communications and 2016 payment from New Jersey (.4); Draft communication to A. Cioara (.2). T. ANZALONE	1.70 hrs.	\$255.00

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05/19/22	<p>FOUR: Review correspondence from IST for March and April (.2); Telephone conferences with B. Levy and N. Diblasi (.4); Prepare check for payment to IST (.3); Telephone conference with K. Huerta re: hosted data (.2); Examine correspondence from National Advisors Holdings, proxy forms and notices re: upcoming meeting (.4); Further review of prior New Jersey payments (.5); Written communications with Andrea Cioara at BPBCPA re: New Jersey tax forms (.4); Written communications with Receiver re: forms (.2); Prepare communication to Receiver re: NAH proxy forms for FPCM, FPSV and FP Equity Fund (.3); Written communications with E. Budzynski and Receiver's counsel re: FPGF (.3); Meet with Receiver re: SFAR (.2).</p> <p>T. ANZALONE</p>	3.40 hrs.	\$510.00
05/20/22	<p>FOUR - Review revised SFAR and review correspondence to Bob Levenson re: same (.3).</p> <p>D.S. NEWMAN</p>	0.30 hrs.	\$94.50
05/20/22	<p>FOUR: Review online banking (.3); Review correspondence from Sharon Foote, final edits to Standardize Fund Accounting Report (.4); Obtain execution of same by Receiver (.3); Prepare check for FP Global in Cayman Islands, and letter to Elizabeth Budzynski (.5); Prepare letter to Bob Levenson transmitting SFAR (.4); Post SFAR to website (.3); Written communication to B. Levenson re: same (.3); Prepare IST check, obtain execution of check and transmit payment (.5); Review various pieces of mail addressed to receivership entities (.7); Written communication to Andreea Cioara re: amended K-1 and notices re: forms 1065 (.4); Written communication to Elizabeth Budzynski re: receivership check (.3); Preliminary review of responsive communications from Tony Salazar (.3).</p> <p>T. ANZALONE</p>	4.70 hrs.	\$705.00
05/23/22	<p>ONE: Review communications from Tony Salazar regarding FPHV and FPSVF Forms 8804 and 8805 (.3); Prepare response to T. Salazar re: same (.1); Prepare for meeting with Receiver and counsel (1.1); Attention to Hemming Morse correspondence (.2); Correspondence from Wells Fargo re: annual percentage yield and interest rates (.2); Electronic saving of Mayer Brown communications re: settlement and payoff (.3); Examine correspondence from JPMorgan re: K-1 preparation (.2); Review correspondence from Beus Gilbert (.2); Correspondence from Lancelot Investors Fund, Ronald Peterson Trustee (.2); Review notice to NAH shareholders regarding selling shares (.2); Telephone communications with Tony Salazar (.2).</p> <p>T. ANZALONE</p>	3.20 hrs.	\$480.00
05/24/22	<p>FOUR: Review Receiver's report and next filings (.3); Written communication to counsel re: Hemming Morse (.2); Written communications with Elizabeth Budzynski re: FPGF (.2); Written communications re: SEC codes (.2); Continue pulling all SEC case filings (1.1).</p> <p>T. ANZALONE</p>	2.00 hrs.	\$300.00
05/25/22	<p>ONE - Conference and payment re: administrative expense. (.1)</p> <p>D.S. NEWMAN</p>	0.10 hrs.	\$31.50
05/25/22	<p>FOUR: Meet with Receiver, obtain execution of FP Global check (.3); Telephone conference with Elizabeth Budzynski (.1); Continue compilation of SEC filings and settlement transcripts (1.2).</p>		

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	T. ANZALONE	1.60 hrs.	\$240.00
05/26/22	FOUR: Continue compilation of SEC filings to assist Receiver and counsel (1.8). T. ANZALONE	1.80 hrs.	\$270.00
06/01/22	FOUR - Telephone conference with Bob Levenson re: fee petition and related questions. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
06/01/22	FOUR: Written communication from T. Salazar re: Form M-5008 (.2); Written and telephonic communications with G. Fasco re: Delaware registered agent services for three receivership entities (1.0); Arrange for transmittal of check and letter to Iain McCallum at Pricewaterhouse Coopers re: FPGF (.4). T. ANZALONE	1.60 hrs.	\$240.00
06/01/22	FOUR: Communication with vendor regarding change of registered agent filings and franchise tax payments (.6); Communication with T. Anzalone regarding same (.3); Communication with Receiver regarding same (.1). G. FASCO	1.00 hrs.	\$150.00
06/02/22	FOUR: Receipt and process as-filed copies of change of registered agent filed in Delaware (.3); Related email correspondence to T. Anzalone (.1). G. FASCO	0.40 hrs.	\$60.00
06/03/22	FOUR: Review invoices from Delaware for franchise taxes (.3); Examine correspondence for prorated registered agent services for FPSV, FPSVII and FPHV (.2); Prepare checks for payment of franchise taxes and registered agent fees, obtain execution by Receiver and arrange for transmittal of same (1.1); Written communication from Tony Salazar re: remaining K-1 from Lancelot Investors fund, request for information (.2); Prepare communication to T. Salazar re: firm information (.1). T. ANZALONE	1.90 hrs.	\$285.00
06/03/22	FOUR: Attention to payment of costs for registered agent representation and Delaware franchise taxes. G. FASCO	0.30 hrs.	\$45.00
06/06/22	FOUR: Written communications with David Callaghan at Hemming & Morse (.2); Written communications with counsel (.2); Attention to additional documents for upcoming review (.6). T. ANZALONE	1.00 hrs.	\$150.00
06/07/22	FOUR - Review multiple correspondence re: approved claimant change of address and review multiple correspondence re: approved claimant change of address. D.S. NEWMAN	0.20 hrs.	\$63.00

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06/07/22	FOUR: Review written request from investor SF (.2); Written communications with Tony Salazar re: K-1s, estimated date of completion (.6); Review communication from investor CL regarding LL's death (.3); Prepare response requesting death certificate, certification of trust (.3); Update contact list to reflect LL information (.2); Review communication from UA (.2); Update new address for UA (.2); Written communication to UA regarding preferred email address, review response and update investor chart (.3); Review new address from investor CP, prepare response confirming same, update chart (.3); Prepare communication to Tony Salazar advising of new addresses for UA and CP (.3). T. ANZALONE	2.90 hrs.	\$435.00
06/08/22	FOUR - Review correspondence from approved claimant. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
06/08/22	FOUR: Written communications with Iain McCallum at PriceWaterhouse (.2); Communications with KT representative for investor JS (.2); Written communications re: hosted data (.3). T. ANZALONE	0.70 hrs.	\$105.00
06/09/22	FOUR: Review correspondence, agreement and invoice from expert(.2); Written communication with Receiver re: same (.2); Written and telephonic communications with investor CP (.3). T. ANZALONE	0.70 hrs.	\$105.00
06/13/22	FOUR - Review correspondence from Trish Anzalone IST email re: Founding Partners and multiple telephone conferences re: IST email re: Founding Partners communication and follow-up re: same. (.7) D.S. NEWMAN	0.70 hrs.	\$220.50
06/13/22	FOUR: Written and telephonic communications with N. DiBlasi (.3); Telephonic communication with Receiver, T. Berkhoudt and prepare memorialization of same (.3). T. ANZALONE	0.60 hrs.	\$90.00
06/14/22	FOUR - Review correspondence from Trish Anzalone to approved claimant. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
06/14/22	FOUR: Review communication from investor representative, and prepare response (.3); Written correspondence from IST regarding hosted data for May 2022 (.2). T. ANZALONE	0.50 hrs.	\$75.00
06/16/22	FOUR - Review correspondence from approved claimant and draft correspondence re: same. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
06/16/22	FOUR: Written communications regarding scheduling follow up call with investor (.3); Written communications with Receiver regarding payment to retained professional (.2). T. ANZALONE	0.50 hrs.	\$75.00
06/17/22	FOUR - Review correspondence from approved claimant. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50

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06/17/22	FOUR: Review online banking platform, obtain copies of cashed checked (.4); Written communications with Receiver regarding monthly bank statements and transactions (.3); Attention to financial records for receivership entities (.5); Telephone conference with investor (.2); Review communication from investor representative for investors 10 and 16 (.2). T. ANZALONE	1.70 hrs.	\$255.00
06/20/22	FOUR: Review all communications from investors in response to contact request, perform updates to addresses, phone numbers and email addresses (.8); Update master chart of Names/Addresses, Email list for distribution (.5). T. ANZALONE	1.30 hrs.	\$195.00
06/21/22	FOUR: Attention to financial materials and receivership documents received in office (.7). T. ANZALONE	0.70 hrs.	\$105.00
06/22/22	FOUR: Review written communications from AN on behalf of investor 117 (.2); Written communication with D. Callaghan at Hemming Morse (.2); Written communication from investor 45 (.2); Review communication from Receiver regarding HM (.2); Review Receiver's Report, prepare response regarding same to Receiver and his counsel re: HM (.4); Written communications with F. Avalue at Wells Fargo (.2); Telephone conferences with F. Avalue, R. Arguello at Wells Fargo (.4); Written communications with R. Arguello (.4); Update spreadsheets for recent transactions at Citibank for the 7 accounts, 2 accounts at Wells Fargo for past 2 months (1.9); Review status of preparation of tax returns, K-1s (.3); Written and telephonic communications with Tony Salazar (.9); Review communication re: Lancelot K-1 (.2). T. ANZALONE	5.50 hrs.	\$825.00
06/23/22	FOUR: Preliminary review of recent monthly statements, transactions with receivership entities. T. ANZALONE	0.40 hrs.	\$60.00
06/24/22	FOUR - Review correspondence from Trish Anzalone re: NAH meeting and draft correspondence re: same. (.3) D.S. NEWMAN	0.30 hrs.	\$94.50
06/24/22	FOUR: Review and finalize status report for filing. C.C. CAVALLO	1.00 hrs.	\$315.00
06/24/22	FOUR: Attend National Advisors Holding 2022 Annual Meeting of Shareholders (.9); Prepare communication to Receiver regarding highlights of meeting (.3); Written communication from N. DiBlasi re: hosted data, and prepare communicate to Receiver re: same (.3). T. ANZALONE	1.50 hrs.	\$225.00
06/27/22	FOUR: Assist with Receiver's 12th Status Report (.4); Review filing and post same on website (.3); Telephonic communications with counsel re: K-1 completion data (.2). T. ANZALONE	0.90 hrs.	\$135.00
06/28/22	FOUR - Review payment information relating to expert. (.2); Review information pertaining to information received from Beus Gilbert. (.3) D.S. NEWMAN	0.50 hrs.	\$157.50

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06/29/22	FOUR: Meet with Receiver (.2); Attention to monthly bank statement from Truist (.2); Review with Receiver chronology of events related to Gunlicks account (.7). T. ANZALONE	1.10 hrs.	\$165.00
06/30/22	FOUR: Review investor communications and status of website (.5); Prepare draft responses, and communications with Receiver re: same (.7). T. ANZALONE	1.20 hrs.	\$180.00
07/01/22	FOUR - Review correspondence from Trish Anzalone to representative investor and conference with Trish Anzalone re: same. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
07/01/22	FOUR: Review investor inquiries, prepare responses to those communications (.8); Communications with Receiver re: same (.2). T. ANZALONE	1.00 hrs.	\$150.00
07/05/22	FOUR: Written communications with David Callaghan at Hemming Morse, review invoices included in upcoming report (.4); Review written inquiries from investor JC on behalf of HAI and II (.4); Assist with edits to report (.6); Meet with Receiver re: response and prepare response to him (.3); Preliminary review of initial bank statements (.5); Written communications with David Zacharias on behalf of Superior Bancorp (.3). T. ANZALONE	2.50 hrs.	\$375.00
07/06/22	FOUR - Review correspondence from Bob Levenson, conference with counsel re: filing of application. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
07/06/22	FOUR: Finalize and file application. C.C. CAVALLO	0.50 hrs.	\$157.50
07/06/22	FOUR: Review Receiver's filing and post same on website (.6); Written communication to Tony Salazar re: status of returns and K-1s (.2); Written and telephonic communications with counsel, S. Boatwright and request invoices for expected approval of retained professionals (.6). T. ANZALONE	1.40 hrs.	\$210.00
07/07/22	FOUR: Telephonic communications with F. Palazollo and prepare update regarding Receiver's filing. T. ANZALONE	0.40 hrs.	\$60.00
07/08/22	FOUR: Telephone conference with Tony Salazar regarding status (.3); Review communications from investor 138 and communications with Receiver (.2); Prepare response to investor 138 (.2); Review communication and prepare draft response to investor 133 (.2). T. ANZALONE	0.90 hrs.	\$135.00
07/11/22	FOUR: Review written queries from investors and communications with counsel re: same (.4). T. ANZALONE	0.40 hrs.	\$60.00

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07/18/22	FOUR: Review court order on Receiver's application (.2); Prepare checks for the Receiver's retained professionals and written communications transmitting same (1.6); Meet with Receiver regarding execution of checks (.2). T. ANZALONE	2.00 hrs.	\$300.00
07/19/22	FOUR - Draft correspondence to Jon Etra re: off shore and review correspondence from Jon Etra re: same. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
07/19/22	FOUR: Finalize correspondence and transmittal of payments to retained professionals (.8); Telephone conference with D. Zacharias (.1); Written and telephonic communications with Barbara Cruz, Berkowitz Pollack (.3); Telephone conference with David Callaghan, Hemming Morse (.1); Upload prior SFAR to website (.3). T. ANZALONE	1.60 hrs.	\$240.00
07/21/22	FOUR: Review correspondence and update from Realty Capital Partners re: 1-35/Loop 288 (.2); Prepare communication to Receiver and counsel re: same (.1); Written communication with investor and Receiver re: K-1s (.3); Attention to bank statements for the receivership entities (.5); Written communication to Receiver re: June transactions (.2); Prepare correspondence to Sandra Polin at Grossman Roth re: approved costs and transmit letter and check (.5); Prepare response to investor representative re: authorization (.2). T. ANZALONE	2.00 hrs.	\$300.00
07/22/22	FOUR: Written communications with Dafne Espinoza at Berkowitz Pollack re: 2Q SFAR (.2). T. ANZALONE	0.20 hrs.	\$30.00
07/25/22	FOUR - Review correspondence re: secure promissory note and draft correspondence to counsel re: same. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
07/25/22	FOUR: Written communications with 2 investors (.2); Schedule conference call for investor, Receiver and his counsel (.3); Written communication to Tony Salazar re: tax returns (.1); Review communication from investor rep re: authorization status (.2); Written correspondence from IST, review information of hosting of receivership entities documents (.3). T. ANZALONE	1.10 hrs.	\$165.00
07/26/22	FOUR - Telephone conference re: Sun related settlement. D.S. NEWMAN	0.20 hrs.	\$63.00
07/26/22	FOUR - Telephone conference with Chris Cavallo and investor re: status related issues. (.4) D.S. NEWMAN	0.40 hrs.	\$126.00
07/26/22	FOUR: Written communication with investor SS and T. Salazar (.2); Assist with preparation for conference call (.1). T. ANZALONE	0.30 hrs.	\$45.00
07/27/22	FOUR: Review correspondence from AS regarding offshore investor and prepare communication to Receiver and counsel re: same. T. ANZALONE	0.20 hrs.	\$30.00

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07/28/22	FOUR - Review and draft correspondence relating to form k-1 issues. D.S. NEWMAN	0.20 hrs.	\$63.00
07/28/22	FOUR: Attention to court approved fee letters and checks sent to retained professionals (.4); Written communications with Dafne Espinoza and Sharon Foote at Berkowitz Pollack (.2); Written communications with Receiver re: investor queries (.3); Written communications responding to investors 74, 55 and 133 (.3); Telephone conferences with T. Salazar re: tax returns (.2). T. ANZALONE	1.40 hrs.	\$210.00
07/29/22	FOUR: Communications with Receiver re: tax returns, K-1 status (.2); Written communication with investor re: same (.2). T. ANZALONE	0.40 hrs.	\$60.00
08/04/22	FOUR: Compile 2022 second quarter statements and backup documents related to the various transactions (3.3); Written communications with Dafne Espinoza, Sharon Foote re: same (.5). T. ANZALONE	3.80 hrs.	\$570.00
08/08/22	FOUR - Review multiple correspondence, draft multiple correspondence to Trish Anzalone re: investor emails and response thereto. (.4); Review email correspondence re: forms K1. (.2) D.S. NEWMAN	0.60 hrs.	\$189.00
08/08/22	FOUR: Attention to status of tax returns and form K-1s completion, various inquiries related to same (.7); Review communication to Ron Peterson regarding 2021 K-1 (.2); Further review of 2nd quarter information for accountants (.6). T. ANZALONE	1.50 hrs.	\$225.00
08/09/22	FOUR: Review communications with IST, telephone conference re: same (.4); Telephone conference and written communication with investor 36 and 84 (.3); Review response from representative for investor #28 (.3); Preliminary arrangements for conference call with investor rep and receiver and counsel (.8); Attention to additional 2Q SFAR documents (.5); Initial review of account statements for July for the 9 receivership accounts (.5); Written communication from Sharon Foote, review proposed 2Q SFAR (.6); Written communications with Receiver, review corporate detail for #10 and 16 (.9); Attention to inventor inquiries (.4); Written communications with T. Salazar (.2). T. ANZALONE	4.90 hrs.	\$735.00
08/10/22	FOUR: Update investor list and email list (.3); Continued review of 2Q SFAR (.4); Communication with Receiver re: same (.2); Further review of July bank statements, transactions (.3); Written transmittal of receivership activity to Receiver (.3); Review correspondence from Wells Fargo, review interest rate (.2); Review correspondence from Veritext, prepare checks for deposition of Thomas Carroll Paul CPA (.6); Examine investor inquiries re: K-1s (.4); Review correspondence from IST, prepare payment for May - July data hosting charges (.6); Communications re: payments to experts, new retainer (.5). T. ANZALONE	3.80 hrs.	\$570.00
08/11/22	FOUR - Telephone conference with Kim Tsarpalas re: receivership. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00

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08/11/22	<p>FOUR: Written communications related to motion and order for The Rybar Group (.3); Written and telephonic communications with Tony Salazar and Andreea Cioara (.4); Attention to documents supporting prior fee applications (.8); Prepare for and attend conference call with Receiver, counsel, KS and AS on behalf of investor (.5); Prepare notes memorializing call (.2); Telephonic and written communications with Jessica Johnson at TRG (.6); Draft motion for payment to TRG (.8); Communications with investors (.3); Written communications with T. Salazar (.2); Telephone conference with SM on behalf of investor GS (.2).</p> <p>T. ANZALONE</p>	<p>4.30 hrs.</p> <p>\$645.00</p>
08/12/22	<p>FOUR - Conference with Berkowitz Pollack accountants re: tax returns and forms K1 and status. (1.0); Review correspondence from Ed Copper re: tax returns. (.2); Draft correspondence to counsel re: same. (.1)</p> <p>D.S. NEWMAN</p>	<p>1.30 hrs.</p> <p>\$409.50</p>
08/12/22	<p>FOUR: Prepare for and attend zoom meeting with Receiver, Ed Cooper, Andreea Cioara, Tony Salazar at Berkowitz Pollack (1.7); Attention to David Zacharias correspondence (.4); Communications with executor of investor estate (.4); Review and prepare response to investor re: same (.2); Examine investor communications (.4); Review Superior Bancorp correspondence (.3); Arrangements for, prepare for and attend zoom conference call meeting with Leo Beus, Ed Cooper, Andreea Cioara, Tony Salazar and Receiver (1.9); Prepare outline of both zoom conference calls (.5).</p> <p>T. ANZALONE</p>	<p>5.80 hrs.</p> <p>\$870.00</p>
08/15/22	<p>FOUR: Review correspondence including supporting analysis re: tax issues (.3).</p> <p>T. ANZALONE</p>	<p>0.30 hrs.</p> <p>\$45.00</p>
08/17/22	<p>FOUR - Telephone conference with counsel and accountant re: preparation of tax returns. (.9)</p> <p>D.S. NEWMAN</p>	<p>0.90 hrs.</p> <p>\$283.50</p>
08/17/22	<p>FOUR: Communications with Receiver (.3); Attention to investor communications, and compilation of 2022 documents (1.9); Review SFAR with Receiver (.3); Prepare correspondence to Sharon Foote requesting edit to litigation fees detail of SFAR (.4).</p> <p>T. ANZALONE</p>	<p>2.90 hrs.</p> <p>\$435.00</p>
08/18/22	<p>FOUR: Communications with Ed Cooper (.2); Examine edited SFAR, communication from Sharon Foote (.5); Post 2Q SFAR on Receiver's website (.3); Written communications with investors regarding K-1s (.6); Prepare correspondence to Bob Levenson transmitting SFAR (.6); Telephonic communications with investors (.4); Prepare electronic transmittal to SEC counsel with letter and SFAR (.4); Written communications from Executor of deceased investor's estate and examine court filings (.5).</p> <p>T. ANZALONE</p>	<p>3.50 hrs.</p> <p>\$525.00</p>

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08/19/22	FOUR: Attention to financials and payments from prior 2 months (.8); Review additional investor communications (.6); Commence update of spreadsheets with initial transactions from Sabdell Bank for FPHVF (1.1); Electronic saving of information related to first distribution (1.6); Written communication with Receiver (.2). T. ANZALONE	4.30 hrs.	\$645.00
08/22/22	FOUR - Review correspondence from Ed Cooper including attachment relating to same and draft correspondence to Ed Cooper re: same. D.S. NEWMAN	0.50 hrs.	\$157.50
08/22/22	FOUR - Draft correspondence to Rachel Furst and Stuart Grossman re: tax related issue. .1 D.S. NEWMAN	0.10 hrs.	\$31.50
08/23/22	FOUR - Telephone conference re: subpoena re: litigation against the former Promise officers. (.5) Brief telephone conference with Paul Dirkmaat re: litigation and related damage issues in connection with administrative issue and review correspondence from Paul Dirkmaat re: same. (.3) D.S. NEWMAN	0.80 hrs.	\$252.00
08/23/22	FOUR: Attention to investor communications (.4). T. ANZALONE	0.40 hrs.	\$60.00
08/24/22	FOUR - Review various correspondence related to forms K1 and draft multiple correspondence to accountants and others re: same (1.0). D.S. NEWMAN	1.00 hrs.	\$315.00
08/24/22	FOUR- Review correspondence from Paul Dirkmaat and draft correspondence to Paul Dirkmaat re: damage related issue (.3); Draft follow up correspondence re: same (.2). D.S. NEWMAN	0.50 hrs.	\$157.50
08/24/22	FOUR: Meet with Receiver re: status of tax returns (.2); Respond to investor emails re: k-1 status, completion date (1.9); Written communications with investors requesting authorization to communicate with representatives/accountants (.6). T. ANZALONE	2.70 hrs.	\$405.00
08/25/22	Telephone conference with Ed Cooper, Andrea C. and Rachel Furst re: tax related issue (.5). D.S. NEWMAN	0.50 hrs.	\$157.50
08/25/22	FOUR - Review correspondence re: FP Offshore and draft correspondence re: same (.2). D.S. NEWMAN	0.20 hrs.	\$63.00
08/25/22	FOUR Written communication from AS on behalf of W. Gunlicks (.3); Prepare communication to Receiver and counsel re: same (.2); Review correspondence and invoices from Veritext re: transcripts (.5); Telephone conferences with Veritext rep (.3); Review SFARs starting with 1Q SFAR, commence tracking court reporting, video transcription of witnesses (1.5); Communications with Receiver re: asset freeze (.2); Review authorization from investor, prepare response to investor representative (.3). T. ANZALONE	3.30 hrs.	\$495.00

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08/26/22	FOUR: Meet with Receiver re: communication from Shailer (.2); Written communication re: subpoena regarding Promise Healthcare and Peter Baranoff litigation from Beth McMillan (.4); Telephone conference with Beth McMillan (.2); Telephone conference with Receiver's counsel (.1); Examine additional investor communications (.4); Review final K-1 from Lancelot Investors (.2); Written communications with Tony Salazar and Andreea Cioara (.4). T. ANZALONE	1.80 hrs.	\$270.00
08/29/22	FOUR: Review correspondence from Ed Cooper and memorandum (.5); telephone conference with Ed Cooper re: correspondence and memo (.4). D.S. NEWMAN	0.90 hrs.	\$283.50
08/29/22	FOUR: Review investor communications and prepare responses (.4); Communications with Jane Heinzelman re: Promise litigation, review amended complaint and subpoena issued in the Baronoff case (.9); Prepare communication regarding investor GS, possible Motion to Transfer (.3); Review correspondence re: changes to trustee names, addresses, etc. (.3); Prepare communication to Receiver and his counsel re: same on investor DP (.2); Prepare communication regarding investors 3, 4, 7 and 73 and requests from representative (.5); Prepare responses to investors regarding status of K1 forms (.4). T. ANZALONE	3.00 hrs.	\$450.00
08/30/22	FOUR - Draft correspondence to Gene Crick re: tax issue. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
08/30/22	FOUR - Draft correspondence to representative for off-shore. (.1); Review correspondence from Ed Cooper and attachment. (.3); Telephone conference with Leo Beus re: tax related issue. (.3) D.S. NEWMAN	0.70 hrs.	\$220.50
08/31/22	FOUR: Telephone conference with Ed Cooper and read executive summary regarding tax treatment of distribution. G.E. CRICK JR	0.30 hrs.	\$94.50
08/31/22	FOUR: Conference with counsel re tax issue and review correspondence re same from Ed Cooper (.5); Telephone conference with Ed Cooper re tax issue (.2) D.S. NEWMAN	0.70 hrs.	\$220.50
08/31/22	FOUR: Telephone conferences with Kathleen Huerta at IST (.6); Prepare for and teleconference with Chris Cavallo and Beth McMillan re: Promise Healthcare/Baronoff matter (.7). T. ANZALONE	1.30 hrs.	\$195.00
09/01/22	FOUR - Review correspondence from Gene Crick and Jeff, correspondence to Gene Crick re: tax related issue. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
09/01/22	FOUR: Review memorandum from Ed Cooper regarding tax consequence from Meyer Brown settlement. G.E. CRICK JR	0.50 hrs.	\$157.50

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09/01/22	FOUR: Written communications with K. Huerta re: FP documents (.6); Attention to SFAR documents (.5); Commence review of documents in preparation of next Receiver's Report (1.1). T. ANZALONE	2.20 hrs.	\$330.00
09/02/22	FOUR: Telephone conferences with Ed Cooper and conference regarding my review of memorandum and research case law. G.E. CRICK JR	2.00 hrs.	\$630.00
09/02/22	FOUR - Telephone conference with Gene Crick re: return. (.2); Telephone conference with Ed Cooper re return. (.2); Review correspondence from investor re tax related issue. (.1) D.S. NEWMAN	0.50 hrs.	\$157.50
09/02/22	FOUR: Written and telephonic communications with investors and investor representatives regarding status of K-1 forms (.6); Review chart of investor names and contact information (.2). T. ANZALONE	0.80 hrs.	\$120.00
09/06/22	FOUR - Multiple communications re: Forms K1 and language to be utilized for transmittal. D.S. NEWMAN	0.70 hrs.	\$220.50
09/06/22	FOUR - Draft correspondence to Ed Cooper re: Forms K1. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
09/06/22	FOUR - Review correspondence re: update re: RCP. (.4) D.S. NEWMAN	0.40 hrs.	\$126.00
09/06/22	FOUR: Review communication from IST regarding FP communications (.2); Meet with Receiver's counsel (.2); Prepare correspondence to investor's representative requesting written authorization due to requested changes (.3); Prepare correspondence re: subpoena information (.3); Correspondence from WF re: interest rate (.2); Review communication to Ed Cooper (.2); Telephone conference with Tony Salazar (.3); Communications with Receiver (.2); Written communications, Zoom conference and telephonic communications with Paulina Scherer (.7); Review FPSV and FPSVII tax returns and K-1s (.5). T. ANZALONE	3.10 hrs.	\$465.00
09/06/22	FOUR: Review communication from Kathleen Huerta from IST regarding FP electronic communications; Meet with Receiver's counsel; Prepare correspondence to Beth McMillan re: Promise subpoena information, and written communications related to same. T. ANZALONE	0.60 hrs.	\$90.00
09/07/22	FOUR - Meet with Andreea Cioara re: tax return execution and execute forms for online filling. (.7) D.S. NEWMAN	0.70 hrs.	\$220.50
09/07/22	ONE - Review multiple correspondence re forms K1. D.S. NEWMAN	0.50 hrs.	\$157.50
09/07/22	FOUR - Additional review of correspondence relating to forms K1. (.5) D.S. NEWMAN	0.50 hrs.	\$157.50

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09/07/22	FOUR: Written communication from Tony Salazar, review Excel cross-referencing claimants to funds (1.1); Arrange for meeting with Andreea Cioara regarding review and execution of tax returns (.4); Review correspondence from RCP re: 1-35 Loop update and prepare communication to Receiver and counsel re: same (.2); Review FPHV tax returns and K-1s and communications related to same (.5); Written communication from retained professional (.3); Draft cover letter transmitting K-1s to investors and communications with Receiver regarding same (.5); Written communications with Tony Salazar (.6); Telephonic communications with Tony Salazar (.4); Commence transmittal of K-1s to 22 investors (2.1). T. ANZALONE	6.10 hrs.	\$915.00
09/08/22	FOUR: Various written and telephonic communications with Receiver, Tony Salazar (.8); Written individual electronic communications to investors transmitting K-1s (6.6). T. ANZALONE	7.40 hrs.	\$1,110.00
09/09/22	FOUR - Telephone conference with accountants and approved claimant re: Forms K-1 (.9). D.S. NEWMAN	0.90 hrs.	\$283.50
09/09/22	FOUR: Continue electronic transmittance of K-1s to investors, written communications relative to same (4.8); Review and responding to various queries from investors (2.1); Various telephone conferences with investors and investor representatives (.9); Various communications with Receiver regarding questions on K-1 calculations (.5); Communications with Receiver re: investor 217 (.3). T. ANZALONE	8.60 hrs.	\$1,290.00
09/10/22	FOUR - Review correspondence from Ed Cooper re: communications from approved claimants re: tax issues (.2). D.S. NEWMAN	0.20 hrs.	\$63.00
09/12/22	FOUR - Review multiple correspondence re: Forms K1 and draft multiple correspondence to accountants re: same and review multiple follow up correspondence (.9). D.S. NEWMAN	0.90 hrs.	\$283.50
09/12/22	FOUR: Attention to Gunlicks asset freeze issues and emails with team re: same. C.C. CAVALLO	1.00 hrs.	\$315.00
09/12/22	FOUR: Examine August transactions, bank statements from Citibank (.3); Review updates to contacts and addresses (.4); Update investor contact chart, email chart (.3); Written communication with Tony Salazar re: same (.2); Ongoing written and telephonic communications with investors, and continue transmitting of K-1s (2.2); Review bank statements from WF (.2). T. ANZALONE	3.60 hrs.	\$540.00
09/13/22	FOUR: Attention to subpoenas in Promise case, including emails and calls re: same. C.C. CAVALLO	0.50 hrs.	\$157.50

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09/13/22	FOUR: Written communications from Edward Cooper at BPBCPA (.2); Written communications with investor representatives (.3); Telephone conferences with investors (.4); Preliminary review of 3 pieces of correspondence from Citibank re: 3 accounts (.2); Continue transmittal (and re-transmittal) of K-1s to investors and investor representatives (.9). T. ANZALONE	2.00 hrs.	\$300.00
09/13/22	FOUR: Telephone conferences with Kathleen Huerta at IST; Written communication with counsel regarding status of search terms; Communications with Beth McMillan; Prepare communication to IST requesting search terms to be applied to custodians Newman and Etra, request report. T. ANZALONE	1.10 hrs.	\$165.00
09/14/22	FOUR: Various emails with team re: Promise document discovery issues and tax issues. C.C. CAVALLO	0.40 hrs.	\$126.00
09/14/22	FOUR: Written and telephonic communications with investors and investor representatives regarding questions concerning calculations contained in K-1 forms and re-transmittal of K-1 forms (1.6); Written communications from Receiver requesting analysis of litigation costs and fees (.4); Commence review of statements, SFARs, prior application filings, work in progress figures, and regarding Receiver's Report inquiries (2.4); Written response to Receiver and his counsel regarding information obtained so far (.4). T. ANZALONE	4.80 hrs.	\$720.00
09/14/22	FOUR: Written and telephonic communications with project manager at IST related to syntax of search terms; Written communications with Beth McMillan regarding clarification of same; Review of PDF and Excel reports on search terms; Written transmittal of reports to team; Written request related to document reviewers in view of documents in reports. T. ANZALONE	2.30 hrs.	\$345.00
09/15/22	FOUR- Review correspondence from approved claimant and draft follow up correspondence to approved claimant and additional communications with approved claimant re: status (.5). D.S. NEWMAN	0.50 hrs.	\$157.50
09/15/22	FOUR: Attention to investor outreach questions and document requests in Promise case. C.C. CAVALLO	0.50 hrs.	\$157.50
09/15/22	FOUR: Written communications with several investors re: K-1 questions (.9); Communications with Receiver and accountants re: same (.4); Written communications to Receiver and his counsel regarding same (.6); Meet with Receiver regarding August bank transactions, statements from banks (.2); Telephone conference with Tony Salazar re: investors 24 and 37 (.3); Written communications with Ed Cooper re: investor 24 (.3). T. ANZALONE	2.70 hrs.	\$405.00
09/15/22	FOUR: Communications with Kathleen Huerta and Nicole DiBlasi managed document review, request teleconference to review process and options. T. ANZALONE	0.40 hrs.	\$60.00

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09/16/22	FOUR: Prepare for and attend Zoom teleconference with project manager and others at IST to discuss document review procedures including possible redactions, privilege log, review tags, conflicts and other issues; Written communication with K. Huerta regarding subpoena; Written communication to Beth McMillan regarding call with Managed Review team at IST. T. ANZALONE	1.40 hrs.	\$210.00
09/16/22	FOUR: Continue review and responding to various communications from investors and investor representatives concerning K-1 forms and calculations contained thereon (1.5); Attention to financial documents from bank (.4). T. ANZALONE	1.90 hrs.	\$285.00
09/17/22	FOUR: Review prior responses, reports provided and written communications with Romelle Brailey re: same (.6). T. ANZALONE	0.60 hrs.	\$90.00
09/19/22	ONE - Review correspondence from approved claimant and draft corresponds to accountants re same. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
09/19/22	FOUR: Attention to discovery issues from Promise case, including emails with team re: same and review reports. C.C. CAVALLO	1.00 hrs.	\$315.00
09/19/22	FOUR: Review all communications from investors/investor representatives (.9) Prepare updates regarding same (.4); Ongoing tracking of responses to same (.6); Telephone conference with GK on behalf of investor 207 (.2); Telephone conference with investor representative KT regarding re: encrypted message addressed to #28 (.2) T. ANZALONE	2.30 hrs.	\$345.00
09/20/22	FOUR: Written communication to Beth McMillan regarding hits on search terms for D. Newman and J. Etra mailboxes; Second written communication to Beth McMillan transmitting IST estimate and Statement of Work. T. ANZALONE	0.60 hrs.	\$90.00
09/20/22	FOUR: Written and telephonic communications with/from investor 67 (.3); Communication with Receiver (.2). T. ANZALONE	0.50 hrs.	\$75.00
09/21/22	FOUR - Review multiple correspondence and draft multiple correspondence re forms K1 and related issues. (.6) D.S. NEWMAN	0.60 hrs.	\$189.00
09/21/22	FOUR: Conferred regarding subpoena served on firm re receivership. J. ETRA	0.40 hrs.	\$126.00
09/21/22	FOUR: Meeting with team re: Promise discovery issues, review hit reports, and emails with team re: follow up telephone conference and related issues. C.C. CAVALLO	0.80 hrs.	\$252.00

Newman, Daniel S., Receiver

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09/21/22	FOUR: Telephone conference with Chris Cavallo; Telephone conference with Kathleen Huerta re: billing; Further attention to Search Terms Reports; Written communications with K. Huerta. T. ANZALONE	1.10 hrs.	\$165.00
09/21/22	FOUR: Telephone conference with GK on behalf of investor 207 (.2); Telephonic and written communications with MR, CPA for investors 109 and 125 (.3); Written communication to investor JS resending K-1s (.2); Written communication from JC regarding questions on investors 10 and 16 K-1s (.4); Communicate with Receiver regarding same (.3); Communication with Receiver re: Wells Fargo (.3); Written and telephonic request from investor 223 (.4); Prepare communication resending K1 (.2); Written and telephonic communications with Paulina Scherer at BPBCPA (.4); Request execution by Receiver of tax return form (.3); Communications with investor 40 (.3); Teleconference with Receiver, Chris Cavallo and Jonathan Etra regarding Promise subpoena (.5). T. ANZALONE	3.80 hrs.	\$570.00
09/22/22	FOUR: Conference regarding subpoena issued to Nelson Mullins regarding receivership. Review of computer search results. J. ETRA	0.40 hrs.	\$126.00
09/22/22	FOUR - Telephone conference with team re production requested by third-party litigants. (.4) D.S. NEWMAN	0.40 hrs.	\$126.00
09/22/22	FOUR: Telephone conference with team re: Promise discovery issues, and review related emails and reports. C.C. CAVALLO	1.00 hrs.	\$315.00
09/22/22	FOUR: Prepare for and meeting with team regarding document review, search terms; Written communication to team regarding search terms and report on hits from IST. T. ANZALONE	0.90 hrs.	\$135.00
09/22/22	FOUR: Meet regarding subpoena to Promise, search terms results (.4); Written communications with Receiver, Rene Arguello at Wells Fargo and C. Paz and others at Citibank (.4); Continue monitoring written communications from investors and preparation of responses, review same with Receiver and counsel (.8). T. ANZALONE	1.60 hrs.	\$240.00
09/23/22	FOUR: Call regarding subpoena issued to receivership/Nelson Mullins. J. ETRA	0.40 hrs.	\$126.00
09/23/22	FOUR - Teleconference with Andreea Cioara regarding tax return issue. (.1) Review correspondence from Trish Anzalone regarding documents to be searched. (.1) Review correspondence from Tony Salazar regarding Form K-1. (.1) Review correspondence from Kerri Scott. (.1) D.S. NEWMAN	0.40 hrs.	\$126.00
09/23/22	ONE: Review multiple correspondence regarding approved of Claimants. (.3) D.S. NEWMAN	0.30 hrs.	\$94.50

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09/23/22	<p>FOUR: Written and telephonic communications re: tax returns (.4); Prepare request for tax return signature (.2); Written communication with Romelle Brailey (.2); Written communications from investors (.6); Telephone conference with Receiver and counsel (.3); Review correspondence between investor KS and Tony Salazar (.3); Telephone conference with Tony Salazar (.2); Commence review of confidentiality orders of record in the SEC and Sun Capital cases (.8); Written and telephonic communications with ED representative for investors 95 and 115, review authorized contact on record (.4); Written communications with TP on behalf of 115 and obtain authorization (.2); Written communication to ED transmitting K-1 for 115 (.3).</p> <p>T. ANZALONE</p>	3.90 hrs.	\$585.00
09/23/22	<p>FOUR: Review communication from Nicole Fryson, templates for managed review protocol.</p> <p>T. ANZALONE</p>	0.30 hrs.	\$45.00
09/26/22	<p>FOUR: Obtain information related to delivery to Paulina Scherer transmitting signed tax return (.3); Written communication with investor JS (.3); Communication with R. Ralero at Wells Fargo (.1); Written communication to Paulina Scherer and Andreea Cioara regarding tax return (.3); Telephone conference and written communications with Receiver, counsel, P. Scherer and Tony Salazar regarding amended New York tax return (.8); Written and telephonic communications with investors, Receiver (.5); Written communications transmitting amended NY K-1s to all FPSVF partners (3.4); Continue review of filings in SEC and Sun Capital cases re: confidentiality orders (1.1); Attention to letters from Citibank regarding accounts (.2); Telephone conference with son of deceased investor regarding dad's passing, access to K1s, request POA, DC and court papers appointing executor of estate (.4).</p> <p>T. ANZALONE</p>	7.40 hrs.	\$1,110.00
09/26/22	<p>FOUR: Written communication regarding deduping of search term results; Continue review of confidentiality orders in place in view of documents request in Promise subpoena.</p> <p>T. ANZALONE</p>	1.40 hrs.	\$210.00
09/27/22	<p>FOUR: Written communications with EB from #217 (.3); Continue review of SEC and Sun Capital case filings related to confidentiality orders (1.8); Draft communication to Receiver and counsel outlining orders in place related to confidential discovery (.6); Obtain signature of NY E-File authorization form (.2); Written communications with Paulina Scherer re: same (.4); Written communication to Receiver's counsel re: deceased investors (.3); Complete review of Sun Capital filings related to confidential discovery (1.2); Finalize communication to Receiver and his counsel re: SEC case, Sun Capital and MTS (.5).</p> <p>T. ANZALONE</p>	5.30 hrs.	\$795.00
09/27/22	<p>FOUR: Complete review of filings and confidentiality orders in view of Promise Subpoena; Prepare communication to team related to same.</p> <p>T. ANZALONE</p>	2.60 hrs.	\$390.00
09/28/22	<p>FOUR - Review multiple correspondences from investors re: forms K1 and draft correspondence to Ed Cooper re: same. (1.1)</p> <p>D.S. NEWMAN</p>	1.10 hrs.	\$346.50

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09/28/22	FOUR: Written communication and authorization from LB re: #30 amended K-1 (.3); Review over 300 electronic communications to/from investors related to K-1s (1.8); Telephonic communication with Receiver's counsel re: call with SEC counsel re: holdbacks (.2); Review and respond to investor communications (.6); Prepare correspondence to Receiver and counsel regarding pending questions on calculations and other issues (2.9); Written communications to each of those investors who posed questions (.6); Communications with Receiver and accountants re: same, investor # 77 (.4). T. ANZALONE	6.80 hrs.	\$1,020.00
09/29/22	FOUR - Review multiple correspondence relating to approved claimants and outstanding issues. (.3); Telephone conference with Trish Anzalone and Ed Cooper re: questions re: forms K1. (.5) D.S. NEWMAN	0.80 hrs.	\$252.00
09/29/22	FOUR: Review investor communications (.3); Telephone conferences with Paulina Scherer (.3); Written correspondence from John Kobos re: FP AR and WIP (.2); Written communication from JC on behalf of CVP (.2); Prepare chart tracking Receiver's counsel and all retained professionals fees/costs and holdbacks submitted from 1st - 15th applications (1.9); Written communication with counsel re: same (.1); Written communications with P. Scherer (.3); Telephone conference with Receiver (.1); Zoom meeting with Ed Cooper and Receiver regarding investor queries (.5). T. ANZALONE	3.90 hrs.	\$585.00
09/30/22	FOUR: Attention to Promise discovery issues, including review reports and Zoom conference with team re: same. C.C. CAVALLO	1.00 hrs.	\$315.00
09/30/22	FOUR: Call regarding subpoena J. ETRA	0.20 hrs.	\$63.00
09/30/22	FOUR: Draft correspondence to Ed Cooper re: investor 208 (.4); Review 2019 request, distribution check (.3); Review correspondence from Ed Cooper re: investor 208 (.3); Arrange for team meeting re: Promise subpoena (.3); Review accountant's communications responsive to investor 24 queries (.2); Examine response to #67 questions related to distribution and K-1 (.2); Prepare for teams meeting regarding Promise subpoena search term results (.2); Attend Zoom meeting (.3); Written communications regarding time transfers (.6); Written communications with Receiver, Leo Beus re: Veritext (.3); Written request regarding transfer of interest from Receiver's counsel (.2). T. ANZALONE	3.30 hrs.	\$495.00

Total Fees for Legal Services \$68,907.00

BILLING SUMMARY

	<u>Hours</u>	<u>Rate/Hr</u>	<u>Dollars</u>
C.C. CAVALLO	13.90	315.00	4,378.50
G.E. CRICK JR	2.80	315.00	882.00
J. ETRA	2.30	315.00	724.50
D.S. NEWMAN	33.80	315.00	10,647.00
T. ANZALONE	344.70	150.00	51,705.00

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BILLING SUMMARY

	<u>Hours</u>	<u>Rate/Hr</u>	<u>Dollars</u>
G. FASCO	3.80	150.00	570.00
TOTAL	401.30	171.71	68,907.00

CHARGES FOR OTHER SERVICES PROVIDED/EXPENSES INCURRED

04/13/2022	Federal Express charge	118.41
05/10/2022	VENDOR: U.S. Courts: Pacer; INVOICE#: 4310666-Q12022; DATE: 5/10/2022	3.30
05/31/2022	Federal Express charge	29.90
07/07/2022	Vendor: U.S. Courts: Pacer; Invoice#: 4310666-Q22022; Date: 7/7/2022	11.70
Total Charges for Other Services Provided/Expenses Incurred		\$163.31
TOTAL FOR THIS INVOICE		\$69,070.31

Newman, Daniel S., Receiver

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REMITTANCE COPY

Please Return With Your Payment To:

ATTN: Accounts Receivable
Nelson Mullins Riley & Scarborough LLP
 Post Office Drawer 11009
 Columbia, South Carolina 29211
 Telephone (803) 799-2000
 accounts.receivable@nelsonmullins.com

Newman, Daniel S., Receiver
 , FL

Our Matter # 143125/00001 For Services Through 09/30/22
 Name of Matter: SEC v. Founding Partners Capital Management Co., et al.

Fees for Professional Services	\$68,907.00	
Charges for Other Services Provided/Expenses Incurred	163.31	
TOTAL FOR THIS INVOICE		\$69,070.31

ADDITIONAL INVOICES OUTSTANDING

Invoice Number	Invoice Date	A/R Balance
20771832	10/09/2009	\$46,672.65
20787956	03/25/2010	\$15,811.20
20795120	06/09/2010	\$9,929.70
20819525	02/24/2011	\$13,667.85

Total Additional Invoices \$86,081.40

PLEASE DISREGARD IF PAYMENT IS IN TRANSIT

Terms of Payment: Balance due within thirty days of invoice date

ELECTRONIC PAYMENT INSTRUCTIONS

**Domestic Wire
 And ACH Transfer**

Beneficiary:
 Nelson Mullins Riley &
 Scarborough, LLP
 1320 Main Street
 Columbia, SC 29201
Beneficiary Bank:
 Synovus Bank (formerly NBSC, a division of Synovus Bank)
 1148 Broadway
 Columbus, GA 31901
ABA/Routing Number: 061100606
Beneficiary Account: 1002720611

**Foreign Wire (USD)
 Transfer**

Beneficiary:
 Nelson Mullins Riley &
 Scarborough, LLP
 1320 Main Street
 Columbia, SC 29201
Beneficiary Bank:
 Synovus Bank
 Birmingham, Alabama, USA
SWIFT Code: FICOUS44
Beneficiary Account: 1002720611
 (Only if required, in addition to SWIFT
 Code FICOUS44, use ABA 061100606).

CREDIT CARD PAYMENTS

<http://www.nelsonmullins.com/pay>

Reference Field: Note the Nelson Mullins Invoice and Matter Number.



Nelson Mullins Riley & Scarborough LLP

Attorneys and Counselors at Law

Tax ID No. 57-0215445

Post Office Box 11070 / Columbia, South Carolina 29211

Tel: 803.799.2000

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

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Our Matter # 143125/00009
 Name of Matter: Ernst & Young

For Services Through 09/30/22

03/01/22	FOUR - Telephone conference re: expert invoices and follow-up conferences re: same. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
03/01/22	ONE - Strategize with counsel re: status of action. (.4); Review correspondence from Leo Beus and draft correspondence to Leo Beus re: discovery related issue. (.1) D.S. NEWMAN	0.50 hrs.	\$157.50
03/01/22	FOUR: Attention to expert witness issues in Broward Litigation, including review emails re: same and call with expert witness. C.C. CAVALLO	0.50 hrs.	\$157.50
03/02/22	FOUR - Review correspondence from expert and draft correspondence to expert re: invoice and related issue and review follow-up correspondence re: same. D.S. NEWMAN	0.20 hrs.	\$63.00
03/02/22	ONE - Telephone conference with Stuart Grossman re: strategy and expert related issues. (.2); Review correspondence from Stuart Grossman re: same.(.1) D.S. NEWMAN	0.30 hrs.	\$94.50
03/02/22	FOUR: Attention to Broward Litigation expert witness issues, including emails re: same and review related documents, and draft request for payment. C.C. CAVALLO	1.20 hrs.	\$378.00
03/03/22	FOUR - Conference with Chris Cavallo re: motion for payment of expert fee and related issues. D.S. NEWMAN	0.30 hrs.	\$94.50
03/03/22	FOUR: Attention to Broward Litigation expert witness issues, including emails with expert. C.C. CAVALLO	0.40 hrs.	\$126.00

Newman, Daniel S., Receiver

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03/07/22	FOUR: Review draft motion from Chris Cavallo and draft correspondence to Chris Cavallo re: same. D.S. NEWMAN	0.40 hrs.	\$126.00
03/07/22	FOUR: Written communications from Superior Bancorp. and Receiver's counsel (.5); Telephone conference with David Zacharias (.2); Written communications with D. Zacharias, review supporting documents from Superior Bancorp (.7); Telephone conference with Receiver (.2); Preliminary preparations for payments for deposition transcripts, hosting of Founding Partners data with IST (.6). T. ANZALONE	2.20 hrs.	\$330.00
03/09/22	FOUR: Written and telephonic communications with Receiver's counsel (.3); Prepare correspondence to Veritext transmitting payment for Leder and Koslow depositions and videos (.4). T. ANZALONE	0.70 hrs.	\$105.00
03/10/22	FOUR: Prepare and issue checks to vendors, Veritext and IST for outstanding invoices. A.J. OROZCO	0.30 hrs.	\$45.00
03/11/22	FOUR: Written and telephone communications, Receiver's execution of third party vendor payments. T. ANZALONE	0.30 hrs.	\$45.00
03/14/22	FOUR: Attention to expert witness motion, including revise same. C.C. CAVALLO	0.40 hrs.	\$126.00
03/15/22	FOUR: Conference and correspondence with Receiver and E&Y re payment issue. J. ETRA	0.40 hrs.	\$126.00
03/23/22	FOUR: Telephone conference with Kerri Scott and Jennifer Messer re: status of Ernst & Young matter and distribution related question. (.3) D.S. NEWMAN	0.30 hrs.	\$94.50
03/23/22	FOUR: Telephone conference with Kerri Scott and Jennifer Messer re: status of Ernst & Young matter and distribution related question. (.3); Draft memorandum re: status and related issues. (.2) D.S. NEWMAN	0.50 hrs.	\$157.50
03/23/22	FOUR: Review and revise expert witness motion, and email to SEC re: same. C.C. CAVALLO	0.40 hrs.	\$126.00
03/24/22	FOUR: Review correspondence from Bob Levenson re: proposed motion. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
03/25/22	FOUR - Review correspondence from and draft correspondence to Leo Beus re: status of arbitration matters and related issues. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
03/28/22	FOUR: Finalize and file expert witness motion. C.C. CAVALLO	0.30 hrs.	\$94.50

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03/30/22	FOUR: Review multiple correspondence from Leo Beus and draft multiple correspondence to Leo Beus re: E&Y matter and meeting. (.3); Brief telephone conference with Stuart Grossman. (.2) D.S. NEWMAN	0.50 hrs.	\$157.50
03/31/22	FOUR: Review correspondence from Leo Beus and draft correspondence to Leo Beus re: expert witness. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
04/01/22	FOUR: Brief telephone conference with Stuart Grossman. (.1); Brief follow-up telephone conference with Stuart Grossman.(.1) D.S. NEWMAN	0.20 hrs.	\$63.00
04/02/22	FOUR - Draft correspondence to Leo Beus re: meeting and related issues and brief telephone conference re: same. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
04/05/22	FOUR: Written communications with Bart Dewey regarding conference call (.2); Communications with Receiver and counsel regarding conference call (.5); Update distribution list for call notification (1.1); Finalize notification to approved investors for conference call on April 11, 2022 (.4); Telephonic and written communications with M. Ganzman at Beus Gilbert regarding same (.6). T. ANZALONE	2.80 hrs.	\$420.00
04/06/22	ONE: Numerous written and telephonic communications from investors regarding upcoming conference call (1.8); Written communications with Marisa Ganzman at Beus Gilbert regarding same, responses to investors desiring to be included on call and other issues (1.9). T. ANZALONE	3.70 hrs.	\$555.00
04/07/22	ONE - Draft correspondence to Leo Beus. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
04/07/22	ONE: Continue preparation for conference call (.7); Numerous written communications with Marisa Ganzman at Beus Gilbert (1.3); Review investor questions and prepare communication to Receiver and counsel regarding same (.6). T. ANZALONE	2.60 hrs.	\$390.00
04/08/22	FOUR - Draft correspondence to Leo Beus re: conference call. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
04/08/22	ONE - Telephone conference with Stuart Grossman. (.3) D.S. NEWMAN	0.30 hrs.	\$94.50
04/08/22	ONE: Written communications with Marisa Ganzman throughout the day regarding investors wishing to participate in Monday's conference call (.9); Compile bank statements since 2010, 2012 and review payments made from the receivership accounts (1.3); Review Standardized Fund Accounting Reports third party litigation costs (.9); Prepare Chart for Receiver of information pertaining to arbitrations, experts, et al. for investor conference call (1.3). T. ANZALONE	4.40 hrs.	\$660.00

Newman, Daniel S., Receiver

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04/09/22	ONE: Written communications from investors re: conference call, and prepare responses (.5); Written communications with M. Ganzman, review investors participation list (.5). T. ANZALONE	1.00 hrs.	\$150.00
04/10/22	ONE - Meet with local counsel re: Ernst Young matter and status. (2.5) D.S. NEWMAN	2.50 hrs.	\$787.50
04/11/22	ONE - Meetings with counsel re: strategy for Ernst Young litigation and status and other related issues and review related materials. D.S. NEWMAN	8.50 hrs.	\$2,677.50
04/11/22	ONE: Telephone conferences and written communications with investor RH (.2); Written communication with M. Ganzman at Beus Gilbert (.2); Written communications with Receiver, KT investor representative (.3); Telephone and written communications with 2 investors regarding conference call participation (.3); Written communications with M. Ganzman and review updated investor attendee list (.5); Attend conference call and prepare notes of issues discussed (1.2). T. ANZALONE	2.70 hrs.	\$405.00
04/13/22	FOUR - Follow-up conference with Andreea Cioara-Schinas re: tax related issue. D.S. NEWMAN	0.10 hrs.	\$31.50
04/15/22	CODE - Brief telephone conference with Stuart Grossman. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
04/19/22	ONE - Review correspondence from Leo Beus re: meeting re: damages and follow-up correspondence re: same. (.3); Review correspondence from Leo Beus re: expert related issues and draft correspondence re: same. (.2) D.S. NEWMAN	0.50 hrs.	\$157.50
04/20/22	FOUR: Strategize with Leo Beus re: expert and related issues. D.S. NEWMAN	0.30 hrs.	\$94.50
04/25/22	ONE - Review correspondence to Leo Beus re: CPR invoice and draft correspondence re: same. (.1); Draft correspondence to Rachael First re: witness issue. (.1) D.S. NEWMAN	0.20 hrs.	\$63.00
04/25/22	ONE: Written communication from K. Mealha at Beus Gilbert (.2); Communications regarding damages meeting (.2); Written and telephonic communications with M. Campuzano (.3); Preliminary review of invoices from Veritext re: Peter Baronoff and Paul Saulwasser depositions (.2); Review communication from L. Beus (.2). T. ANZALONE	1.10 hrs.	\$165.00
04/26/22	ONE - Review correspondence from Paul Dirkmaat re: expert and draft correspondence to Paul Dirkmaat re: same. (.4) D.S. NEWMAN	0.40 hrs.	\$126.00

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04/26/22	ONE: Review correspondence and telephonic communication with H. Erickson at CPR re: invoice (.4); Written communications with Receiver re: same (.2); Review Order Granting Receiver's Motion to Pay Litigation Consultant (.3); Review correspondence from Beus Gilbert (.2); Written communication re: engagement letter (.2); Written communication with Paul Dirkmaat and telephone conference with M. Campuzano at Beus Gilbert re: same (.4). T. ANZALONE	1.70 hrs.	\$255.00
04/27/22	ONE - Review correspondence from Paul Dirkmaat and Stuart Grossman. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
04/27/22	ONE: Prepare correspondence to Veritext regarding payment of transcripts and videotaped depositions of Messrs. Sallwasser, Koslow and Barnoff (.5); Prepare correspondence to IST regarding payment of data hosting for March 2022 (.5); Prepare correspondence to Richard Reid, President of The Rybar Group regarding court -approved payment of fees (.5); Obtain execution of checks by Receiver and transmit payments (.6). T. ANZALONE	2.10 hrs.	\$315.00
05/05/22	ONE - Draft correspondence to and review correspondence to Leo Beus re: dates of availability. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
05/05/22	ONE - Review correspondence from Leo Beus and draft correspondence to Leo Beus re: meeting. (.1); Draft correspondence to Leo Beus re: availability. (.2) D.S. NEWMAN	0.30 hrs.	\$94.50
05/05/22	ONE: Review counsel's request, and compile information related to retained experts, consultants (1.6); Meet with Receiver re: same (.1); Telephone conference with Mary Kennedy at BG (.2); Meet with Receiver's counsel (.2). T. ANZALONE	2.10 hrs.	\$315.00
05/06/22	ONE - Review multiple correspondence re: scheduling related issues. (.3); Telephone conference with Leo Beus and Paul Dirkmaat re: damage related issue. (.4); Review report forwarded by Leo Beus and Paul Dirkmaat re: damage related issue. (1.0) D.S. NEWMAN	1.70 hrs.	\$535.50
05/10/22	ONE: Telephone conference with Leo Beus and counsel for Beus Gilbert re: strategy for action. (.6) D.S. NEWMAN	0.60 hrs.	\$189.00
05/11/22	ONE: Review proposed deadlines in the E&Y arbitration in front of CPR and communications related to same. T. ANZALONE	0.30 hrs.	\$45.00
05/12/22	ONE: Review correspondence from Leo Beus re: expert related issue. (.1); Review correspondence from Stuart Grossman re: correspondence from panel re: scheduling related issues and dispositive motions. (.2) D.S. NEWMAN	0.30 hrs.	\$94.50
05/15/22	ONE - Prepare for meeting with counsel re: Ernst Young strategy.		

Newman, Daniel S., Receiver

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	D.S. NEWMAN	3.40 hrs.	\$1,071.00
05/16/22	ONE - Draft follow-up correspondence to Trish Anzalone re: discovery related issues. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
05/16/22	ONE - Review correspondence re: Hemming Morse invoices and draft correspondence re: same. (.5) D.S. NEWMAN	0.50 hrs.	\$157.50
05/16/22	ONE - Meeting with counsel re: discovery related issues and strategy. D.S. NEWMAN	7.50 hrs.	\$2,362.50
05/16/22	ONE - Draft correspondence to Chris Cavallo and Jon Etra re: action items. (.1); Draft follow-up correspondence to Chris Cavallo, Jon Etra and Trish Anzalone re: discovery related issues. (.5) D.S. NEWMAN	0.60 hrs.	\$189.00
05/16/22	ONE: Written communications with Receiver and his counsel (.5); Assistance at damages meeting held at Beus Gilbert office (1.1); Review various discovery requests from early receivership (.7); Prepare communication re: subpoenas (.3). T. ANZALONE	2.60 hrs.	\$390.00
05/17/22	ONE - Telephone conference with counsel re: strategy for discovery (.2). D.S. NEWMAN	0.20 hrs.	\$63.00
05/17/22	ONE: Review written requests from Receiver (.4); Examine Founding Partners materials from 2009-2010, subpoenas issued, docket sheets for the SEC and Sun Capital matters, Relativity data hosted, inventory lists and other materials (3.2); Prepare communication to Receiver regarding findings (.2) T. ANZALONE	3.80 hrs.	\$570.00
05/18/22	ONE - Conference with Jon Etra re: discovery related issues. (.4) D.S. NEWMAN	0.40 hrs.	\$126.00
05/19/22	ONE - Telephone conference with Leo Beus re: discovery strategy (.5). D.S. NEWMAN	0.50 hrs.	\$157.50
05/23/22	FOUR: Attention to document review and related discovery preparation. C.C. CAVALLO	1.50 hrs.	\$472.50
05/23/22	FOUR: Case review, at direction of special counsel. J. ETRA	0.90 hrs.	\$283.50
05/23/22	ONE - Conference with counsel re: review of documentation per special counsel request (1.0). D.S. NEWMAN	1.00 hrs.	\$315.00
05/23/22	FOUR: Written communications with K. Huerta at IST (.4); Prepare for and meet with team to review documents per request of special counsel (2.3). T. ANZALONE	2.70 hrs.	\$405.00
05/24/22	ONE: Prepare deposition prep folder and commence identifying key materials and court filings for same (2.4).		

Newman, Daniel S., Receiver

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	T. ANZALONE	2.40 hrs.	\$360.00
05/25/22	ONE - Telephone conference with counsel and potential expert. D.S. NEWMAN	1.30 hrs.	\$409.50
05/25/22	ONE: Continue compilation of key files related to SEC case, communications with counsel regarding same (3.1). T. ANZALONE	3.10 hrs.	\$465.00
05/26/22	ONE: Ongoing preparation for deposition, continue compilation of Court filings and other materials (3.3). T. ANZALONE	3.30 hrs.	\$495.00
05/28/22	ONE - Conference with counsel re discovery related issues. D.S. NEWMAN	0.10 hrs.	\$31.50
05/28/22	FOUR: Conferences (2x) with Scott Sherman re strategy for negotiations with SEC (.4) D.S. NEWMAN	0.40 hrs.	\$126.00
05/31/22	FOUR: Review documents related to upcoming discovery issues. C.C. CAVALLO	1.00 hrs.	\$315.00
05/31/22	FOUR: Obtain Receiver's Reports 1 - 11 and create binder of same (.9); Review materials and obtain timeline of events (.8). T. ANZALONE	1.70 hrs.	\$255.00
06/01/22	FOUR: Review documents related to upcoming discovery issues. C.C. CAVALLO	0.60 hrs.	\$189.00
06/01/22	ONE: Written and telephonic communications with counsel (.3); Written and telephonic communications with K. Huerta re: hosted data (.2). T. ANZALONE	0.50 hrs.	\$75.00
06/02/22	ONE: Review court filings related to SEC matter and commence highlighting of key filings in view of upcoming review by Receiver (2.9). T. ANZALONE	2.90 hrs.	\$435.00
06/03/22	FOUR: Review hosted data of the receivership entities (1.1); Continue compilation of relevant filings from SEC and Sun Capital cases (1.2); Written communication to counsel regarding same (.2). T. ANZALONE	2.50 hrs.	\$375.00
06/06/22	FOUR: Written communications with counsel (.2); Continue compilation of key filings for review by Receiver, preparation for upcoming deposition (1.4). T. ANZALONE	1.60 hrs.	\$240.00
06/07/22	ONE - Telephone conference with Leo Beus re: strategy and witness related issues and discovery related issues. (.5); Review correspondence from Leo Bues re: same. (.2); Review additional correspondence from Leo Bues re: witness related issues. (.4) D.S. NEWMAN	1.10 hrs.	\$346.50
06/07/22	ONE: Draft correspondence to Leo Beus re: responding to request for conference and related issues. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50

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06/07/22	ONE: Review written correspondence from Greg Caraway at IST (.2); Telephone conference with N. Diblasi at IST regarding database (.3); Continue saving filings from receivership matters, prepare review of same by Receiver (1.8). T. ANZALONE	2.30 hrs.	\$345.00
06/08/22	ONE: Attention to discovery issues, including conference with Receiver and review related documents. C.C. CAVALLO	0.40 hrs.	\$126.00
06/08/22	ONE: Brief telephone conference with Stuart Grossman re: discovery related issues. D.S. NEWMAN	0.20 hrs.	\$63.00
06/08/22	ONE: Review correspondence from Leo Beus. D.S. NEWMAN	0.20 hrs.	\$63.00
06/08/22	ONE: Continue preparation of documents for review by Receiver (.7). T. ANZALONE	0.70 hrs.	\$105.00
06/09/22	ONE: Review engagement agreement and correspondence from expert (.3); Prepare query to and communications with Receiver regarding payment of same (.2). T. ANZALONE	0.50 hrs.	\$75.00
06/13/22	FOUR: Review correspondence and draft correspondence to Leo Beus re: E&Y. D.S. NEWMAN	0.20 hrs.	\$63.00
06/14/22	ONE - Brief telephone conference with Leo Beus. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
06/15/22	ONE - Telephone conference with Stuart Grossman. (.2); Telephone conference with counsel at Beus Gilbert re: strategy and various items. (.2) D.S. NEWMAN	0.40 hrs.	\$126.00
06/15/22	ONE: Meet with Receiver regarding document review (.2); Prepare communication to Receiver and his counsel re: 229 case and key filings (.3); Commence highlighting on 445 matter (1.1). T. ANZALONE	1.60 hrs.	\$240.00
06/16/22	ONE - Telephone conference with Stuart Grossman re: discovery related issues. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
06/16/22	ONE - Follow-up telephone conference with Stuart Grossman re: discovery related issues. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
06/16/22	FOUR: Telephonic and written communications with Mary Kennedy at Beus Gilbert re: upcoming depositions schedule, payment to expert, etc. (.5); Complete extraction of key filings from SEC matter, and communications with Receiver and counsel re: same (2.9). T. ANZALONE	3.40 hrs.	\$510.00

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06/17/22	ONE: Highlight filings from SEC matter for Receiver's review (.8). T. ANZALONE	0.80 hrs.	\$120.00
06/20/22	ONE - Draft correspondence to Paul Dirkmaat re: information to be obtained and review correspondence from Paul Dirkmaat re: same. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
06/20/22	ONE - Draft correspondence to Beus Gilbert and Grossman Ross team re: article re: E&Y potential splitting of services. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
06/20/22	FOUR: Meet with Receiver (.2); Prepare correspondence to William Tappin, Law Offices of Tappin & Associates (.5); Prepare check for payment of Invoice regarding expert services (.4); Written and telephonic communications with Mary Kennedy, Marisa Ganzman at Beus Gilbert, obtain visuals/timelines (.9); Continue compilation of documents for deposition (.8); Written communications from investors LM regarding Ernst & Young article (.3). T. ANZALONE	3.10 hrs.	\$465.00
06/21/22	ONE - Review correspondence from Stuart Grossman and draft correspondence from Stuart Grossman re: strategy. (.1); Brief telephone conference with Paul Dirkmaat re: certain backup information. (.1) D.S. NEWMAN	0.20 hrs.	\$63.00
06/22/22	ONE: Telephone conference with Stuart Grossman re: discovery. D.S. NEWMAN	0.20 hrs.	\$63.00
06/24/22	ONE: Telephone conferences with David Callaghan from Hemming Morse (.2); Written communication with D. Callaghan (.1); Written communication to Receiver re: same (.1). T. ANZALONE	0.40 hrs.	\$60.00
06/27/22	ONE: Draft correspondence to and review correspondence to Stuart Grossman relating to discovery related issues. (.2); Brief telephone conference with Paul Dirkmaat. (.1); Review correspondence from and draft correspondence to Paul Dirkmaat re: various discovery related issues. (.1); Draft correspondence re: expert report and review correspondence re: same. (.1) D.S. NEWMAN	0.50 hrs.	\$157.50
06/27/22	ONE: Review discovery and other documents for deposition preparation. C.C. CAVALLO	1.00 hrs.	\$315.00
06/27/22	ONE: Telephonic communications with counsel (.2); Assist with document preparation for upcoming depositions (1.4). T. ANZALONE	1.60 hrs.	\$240.00
06/28/22	ONE - Draft correspondence to counsel re: Ernst Young article and review article pertaining to Ernst Young enforcement action. (.3) D.S. NEWMAN	0.30 hrs.	\$94.50
06/28/22	ONE - Review correspondence from Paul Dirkmaat re: expert related issue. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50

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06/28/22	ONE: Review communication from P. Dirkmaat (.2); Communications with Receiver and counsel re: same (.4); Update correspondence to W. Tappin, obtain execution of check and transmit same (.9); Review docket sheet and filings (.6); Update Receiver's binder for upcoming depositions (.3). T. ANZALONE	2.40 hrs.	\$360.00
06/29/22	ONE - Telephone conference with Paul Dirkmaat and review document from Paul Dirkmaat re: expert related issue. (.3); Revised proposed expert retainer agreement. (.5); Draft correspondence to Paul Dirkmaat re: same. (.1) D.S. NEWMAN	0.90 hrs.	\$283.50
06/29/22	ONE: Written communications with N. Dibiasi, K. Huerta re: Founding Partners data (.5); Review hosted data related to financials (.7); Review delivery notification and prepare update to Receiver and counsel re: Tappin check (.2). T. ANZALONE	1.40 hrs.	\$210.00
06/30/22	ONE: Continued review of documents for upcoming depositions (2.1); Written communication with N. Dibiasi (.1). T. ANZALONE	2.20 hrs.	\$330.00
07/01/22	ONE - Review reports re: deposition preparation. (1.5) D.S. NEWMAN	1.50 hrs.	\$472.50
07/01/22	ONE: Review query with Receiver (.1); Written communication from and response to investor representative requesting written authorization from investor to discuss case (.2). T. ANZALONE	0.30 hrs.	\$45.00
07/02/22	ONE: Review emails and information re: corporate rep deposition of Receiver. C.C. CAVALLO	0.30 hrs.	\$94.50
07/05/22	ONE - Review correspondence from and draft correspondence re: expense related issues and conferences re: same. (.3) D.S. NEWMAN	0.30 hrs.	\$94.50
07/05/22	ONE - Telephone conference with Paul Dirkmaat re: factual issues, expense related issues and deposition. (.8); Telephone conference with Paul Dirkmaat and Grant Lyon re: factual issues. (.3) D.S. NEWMAN	1.10 hrs.	\$346.50
07/05/22	ONE: Review documents and information re: upcoming deposition of Receiver. C.C. CAVALLO	0.40 hrs.	\$126.00
07/06/22	ONE - Telephone conference with expert re: factual related issues. (.3); Review documentation relevant to communication with experts. (.3) D.S. NEWMAN	0.60 hrs.	\$189.00
07/06/22	ONE - Draft correspondence to counsel re: deposition. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
07/06/22	ONE - Review correspondence from Bart Dewey re: various documentation relating to expert conference. (.8)		

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	D.S. NEWMAN	0.80 hrs.	\$252.00
07/07/22	ONE - Review correspondence from Alex Morris and review correspondence from Alex Morris and attached declaration. D.S. NEWMAN	0.50 hrs.	\$157.50
07/07/22	ONE: Written communications with counsel, transmittal of additional potential deposition documents for review. T. ANZALONE	0.90 hrs.	\$135.00
07/08/22	ONE - Work on 30b6 deposition J. ETRA	1.00 hrs.	\$315.00
07/08/22	ONE - Conference with Stuart Grossman and review correspondence from Stuart Grossman. (.3); Review materials in preparation for call with counsel. (1.5); Telephone conference with counsel re: deposition. (2.0) D.S. NEWMAN	3.80 hrs.	\$1,197.00
07/08/22	ONE - Conference with counsel re: factual issues. (2.7) D.S. NEWMAN	2.70 hrs.	\$850.50
07/08/22	ONE - Review correspondence from Alex Morris re: notice of deposition and draft correspondence re: same and conferences re: same. (.7) D.S. NEWMAN	0.70 hrs.	\$220.50
07/08/22	ONE - Review correspondence from Trish Anzalone re: transfer chart and CVP claims. D.S. NEWMAN	0.50 hrs.	\$157.50
07/08/22	ONE - Telephone conference with Alex Morris re: corporate representative deposition. D.S. NEWMAN	0.20 hrs.	\$63.00
07/08/22	ONE - Brief telephone conference with Alex Morris re: documentation. D.S. NEWMAN	0.10 hrs.	\$31.50
07/08/22	ONE - Review report from Beus Gilbert. D.S. NEWMAN	1.20 hrs.	\$378.00
07/08/22	ONE: Assist Receiver with preparation meeting with Beus Gilbert attorneys (.8); Review transfer motions and supporting documents (1.2); Prepare chart depicting dates and D.E. filings numbers for transfers (.7); Written and telephonic communications with counsel and further transfer of key filings to shared folder (1.1). T. ANZALONE	3.80 hrs.	\$570.00
07/09/22	ONE - Review documents including Receiver reports in connection with corporate representative deposition. D.S. NEWMAN	5.60 hrs.	\$1,764.00
07/09/22	Attention to documents and information for 30b6 deposition prep. C.C. CAVALLO	0.50 hrs.	\$157.50
07/11/22	ONE - Telephone conference with Stuart Grossman re: discovery related issue. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50

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07/11/22	ONE: Review additional topics of interest for upcoming depositions, communications with Receiver re: same (.7). T. ANZALONE	0.70 hrs.	\$105.00
07/12/22	ONE: Continue preparation for upcoming deposition, review chronology of events and start timeline. T. ANZALONE	4.20 hrs.	\$630.00
07/13/22	ONE: Attention to discovery issues for 30b6 deposition prep including review related documents, emails with team re: same, and conferences with team. C.C. CAVALLO	2.00 hrs.	\$630.00
07/13/22	ONE. Work on deposition of receiver. J. ETRA	0.60 hrs.	\$189.00
07/13/22	ONE: Meet with Receiver's counsel (.4); Prepare update on FPHV account (.3); Ongoing preparation for deposition, review filings and commence preparation of chronology of events (6.9). T. ANZALONE	7.60 hrs.	\$1,140.00
07/14/22	ONE: Telephone conference with Chris Cavallo re: various issues pertaining to documentation and corporate representative deposition. D.S. NEWMAN	0.40 hrs.	\$126.00
07/14/22	ONE: Attention to discovery issues for 30b6 deposition prep including review related SFARs and other documents; emails with team re: same, and conferences with team; prepare various spreadsheets and charts to assist Receiver with 30b6 deposition. C.C. CAVALLO	4.00 hrs.	\$1,260.00
07/14/22	ONE: Preparation for Receiver's deposition; Continue preparation of timeline, chronology of events in SEC, Sun Capital and other related cases (7.5); Review Standardized Fund Accounting Reports, Status Reports and other documents (3.1). T. ANZALONE	10.60 hrs.	\$1,590.00
07/14/22	ONE: Assist with preparation for deposition K. ROTHBARD	6.30 hrs.	\$945.00
07/15/22	ONE: Attention to discovery issues for 30b6 deposition prep including review related documents and emails; emails with team re: same; continued preparation of various spreadsheets and charts to assist Receiver with 30b6 deposition (3.0); call with Mr. Dirkmaat re: same (.2) C.C. CAVALLO	3.20 hrs.	\$1,008.00
07/15/22	ONE: Continue review of filings, financial records, website updates and other documents (3.7); Ongoing input of information in Timeline and create binders regarding key documents to review for upcoming deposition (3.8); Prepare SFAR binder (1.7). T. ANZALONE	9.20 hrs.	\$1,380.00
07/15/22	ONE: Assist with preparation for deposition. K. ROTHBARD	0.80 hrs.	\$120.00
07/16/22	ONE: Work on deposition issues. J. ETRA	0.50 hrs.	\$157.50

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07/16/22	ONE: Continue preparation for Receiver's 30(b)(6) deposition (1.5). T. ANZALONE	1.50 hrs.	\$225.00
07/18/22	ONE - Assist with deposition preparation. J. ETRA	0.80 hrs.	\$252.00
07/18/22	ONE - Meet with J. Etra, C. Cavallo and T. Anzalone re: document related issues. (1.0) D.S. NEWMAN	1.00 hrs.	\$315.00
07/18/22	ONE - Review documents in preparation for deposition. (6.8) D.S. NEWMAN	6.80 hrs.	\$2,142.00
07/18/22	ONE: Attention to discovery issues for 30b6 deposition prep including review related documents and emails; emails with team re: same; continued preparation of various spreadsheets and charts to assist Receiver with 30b6 deposition. C.C. CAVALLO	3.80 hrs.	\$1,197.00
07/18/22	ONE: Continue preparation for Receiver's deposition (2.2); Meet with Receiver and counsel re: timeline and relevant documents (.5). T. ANZALONE	2.70 hrs.	\$405.00
07/19/22	ONE - Work on deposition preparation. J. ETRA	0.50 hrs.	\$157.50
07/19/22	ONE - Prepare for deposition, review documents in preparation for deposition, meetings with counsel and discussions re: strategy for proceedings in connection with matter. (8.6) D.S. NEWMAN	8.60 hrs.	\$2,709.00
07/19/22	ONE - Draft correspondence to Jon Etra and Chris Cavallo and Trish Anzalone re: factual issues and documentation to be obtained and review multiple correspondence re: same. (.3) D.S. NEWMAN	0.30 hrs.	\$94.50
07/19/22	ONE: Attention to discovery issues for 30b6 deposition prep including review related documents and emails; emails with team re: same; continued preparation of various spreadsheets and charts to assist Receiver with 30b6 deposition. C.C. CAVALLO	2.00 hrs.	\$630.00
07/19/22	ONE: Continue preparation for Receiver's deposition. T. ANZALONE	2.40 hrs.	\$360.00
07/20/22	ONE - Review documents in preparation for deposition, conferences with counsel re: factual issues and status of litigation and related issues. (9.1) D.S. NEWMAN	9.10 hrs.	\$2,866.50
07/20/22	ONE: Attention to discovery issues for 30b6 deposition prep including review related documents and emails; emails with team re: same; continued preparation of various spreadsheets and charts to assist Receiver with 30b6 deposition. C.C. CAVALLO	2.50 hrs.	\$787.50

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07/20/22	ONE: Continue with preparation for Receiver's deposition and assist with documents, timeline and other issues. T. ANZALONE	7.10 hrs.	\$1,065.00
07/21/22	ONE: Deposition prep. J. ETRA	1.00 hrs.	\$315.00
07/21/22	ONE - Conference with Expert re: factual issues. (1.0); Review documents and meet with counsel in preparation for deposition. (7.8) D.S. NEWMAN	8.80 hrs.	\$2,772.00
07/21/22	ONE - Brief telephone conference with Stuart Grossman. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
07/21/22	ONE - Telephone conference with Jon Etra and review correspondence from Jon Etra including attachments. (.5); Review additional documentation in preparation for deposition. (1.0) D.S. NEWMAN	1.50 hrs.	\$472.50
07/21/22	ONE: Review prior 30b6 deposition testimony, conference with Mr. Etra re: same, email to Receiver re: same (.6); attention to additional information needed for 30b6 depo and emails with Ms. Anzalone re: same (.4) C.C. CAVALLO	1.00 hrs.	\$315.00
07/21/22	ONE: Continue preparation for Receiver's deposition; Written and telephonic communications with Receiver and counsel re: same. T. ANZALONE	4.80 hrs.	\$720.00
07/22/22	ONE - Review additional documents in preparation for representative deposition. (1.2); Attend and sit for deposition of Founding Partners representative. (4.9); Meet with counsel in connection with case and strategy related issues in Arizona. (2.1) D.S. NEWMAN	8.20 hrs.	\$2,583.00
07/22/22	ONE: Written requests from Receiver and assist with information needed for deposition (1.4). T. ANZALONE	1.20 hrs.	\$180.00
07/26/22	ONE - Telephone conference with Richard Williams re: expert related issue. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
07/26/22	ONE - Conference with counsel re: issues from deposition. D.S. NEWMAN	0.50 hrs.	\$157.50
07/26/22	ONE - Telephone conference with Leo Beus re: expert related issue. D.S. NEWMAN	0.20 hrs.	\$63.00
07/27/22	ONE: Review correspondence from Richard Williams re: proposed expert. D.S. NEWMAN	0.30 hrs.	\$94.50
07/27/22	ONE: Call with investor and Mr. Newman re: status of case. C.C. CAVALLO	0.40 hrs.	\$126.00

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07/29/22	ONE - Review correspondence from Richard Williams and draft correspondence to Richard Williams re: expert. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
07/29/22	FOUR: Written communications with CP investor re: status (.2). T. ANZALONE	0.20 hrs.	\$30.00
08/02/22	ONE - Telephone conference with Leo Beus re: discovery and strategy related issues. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
08/03/22	ONE - Telephone conference with Richard Williams re: expert witness. (.1); Review correspondence from Richard Williams re: same and draft correspondence to Richard Williams re: same. (.2); Telephone conference re: Leo Beus re: expert witness. (.2); Telephone conference with proposed expert witness. (.2); Review correspondence from Leo Beus re: expert witness and draft correspondence to Leo Beus re: expert witness. (.2); Review invoice from Leo Beus re: expert witness. (.1) D.S. NEWMAN	1.00 hrs.	\$315.00
08/04/22	ONE - Review correspondence from Leo Beus re: expert issue. (.3); Telephone conference with Beus Gilbert team and Grossman and Roth team re: strategy. (1.0) D.S. NEWMAN	1.30 hrs.	\$409.50
08/04/22	ONE - Review correspondence from Paul Dirkmaat and Alex Morris relating to expert related issue (2 emails) and draft correspondence re: same. (.2); Draft correspondence to Richard Williams re: expert issue. (.1) D.S. NEWMAN	0.30 hrs.	\$94.50
08/08/22	ONE: Written correspondence from Beus Gilbert (.3); Communications with Receiver (.2); Review Arete Capital Partners correspondence (.4); Telephone conference with Mary Kennedy (.2). T. ANZALONE	1.10 hrs.	\$165.00
08/09/22	ONE: Review response from M. Kennedy, communications with M. Kennedy (.3); Examine retainer agreement for Arete Capital, Atera Capital (.4); Prepare memo regarding scheduling for same (.2); Preliminary review of Veritext and other correspondence re: matter, upcoming payments and financials (.8). T. ANZALONE	1.70 hrs.	\$255.00
08/10/22	ONE - Conference with Trish Anzalone re expert related issues. (.2); Review correspondence from accountants re: form K1 and draft correspondence to accountants re: conference call. (.2) D.S. NEWMAN	0.40 hrs.	\$126.00
08/10/22	ONE - Draft numerous emails in communications re experts. D.S. NEWMAN	0.20 hrs.	\$63.00

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08/10/22	ONE: Review information from expert witness (.4); Telephone conferences with Mary Kennedy (.2); Final arrangements, including compilation of information related to investor, for conference call re: litigation status (.7); Meet with counsel re: same (.1); Meet with Receiver (.2); Review communication from M. Kennedy regarding new company name, prepare response re: Receiver's suggestion (.5); Written communication with counsel re: motion/order on payment of TRG expert (.3). T. ANZALONE	2.40 hrs.	\$360.00
08/11/22	ONE: Call with investor and Mr. Newman re: status of case. C.C. CAVALLO	0.40 hrs.	\$126.00
08/12/22	FOUR - Telephone conference with Berkowitz team and Leo Beus re: accounting issue. (1.0) D.S. NEWMAN	1.00 hrs.	\$315.00
08/12/22	ONE - Telephone conference with Leo Beus re: status of E&Y case. D.S. NEWMAN	0.30 hrs.	\$94.50
08/16/22	ONE: Written communications with Mary Kennedy re: expert information (.2). T. ANZALONE	0.20 hrs.	\$30.00
08/22/22	ONE - Review correspondence re: experts. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
08/22/22	ONE: Written communications with Receiver's counsel (.3); Commence review of expert reports and supporting documents (1.6). T. ANZALONE	1.90 hrs.	\$285.00
08/23/22	FOUR- Draft correspondence to Leo Beus re: litigation information. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
08/23/22	ONE: Continue review and compilation of expert reports and supporting documents (1.3); Written and telephonic communications related to same (.4). T. ANZALONE	1.70 hrs.	\$255.00
08/24/22	ONE: Written communications with Mary Kennedy (.2); Review engagement letters from experts (.3); Preliminary review of information from Grant Lyon and The Coleridge Group (.4). T. ANZALONE	0.90 hrs.	\$135.00
08/25/22	ONE: Review communication from Andrew Shailer with FP Offshore (.2); Telephone conference with Bart Dewey at BG (.4); Review communications from Receiver, invoices from vendors (.6); Telephone conferences with vendors (.3); Prepare chart depicting payments made to date (1.3); Prepare correspondence regarding payment of vendor invoices (.3). T. ANZALONE	2.80 hrs.	\$420.00
08/26/22	ONE: Attention to tax-related issues and potential impact on claims, including review related memo and emails. C.C. CAVALLO	0.50 hrs.	\$157.50

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08/26/22	FOUR - Review correspondence from Ed Cooper and Rachel Furst (.1); and draft correspondence to Ed Cooper and Rachel Furst (.2); review correspondence with attachment from Rachel Furst (.3). D.S. NEWMAN	0.60 hrs.	\$189.00
08/26/22	FOUR - Review correspondence from Leo Beus and draft correspondence to Leo Beus re: litigation related issues (.2). D.S. NEWMAN	0.20 hrs.	\$63.00
08/29/22	FOUR: Review correspondence from Leo Beus and draft correspondence to Leo Beus re: Bill Gunrath (.1). D.S. NEWMAN	0.10 hrs.	\$31.50
08/29/22	ONE: Review of and attention to Receiver's deposition transcript (1.2); Written correspondence from Beus Gilbert (.3); Review communication from Wells Fargo regarding FPSVF accounts (.3). T. ANZALONE	1.80 hrs.	\$270.00
08/30/22	ONE: Review pleadings and emails with Ms. Anzalone and counsel re: discovery issues. C.C. CAVALLO	1.20 hrs.	\$378.00
08/31/22	ONE: Telephone conference with accountants and Leo Beus re: tax issues, and conference with Mr. Newman re: same (1.2); call with Ms. Anzalone and counsel re: discovery issues (.5) C.C. CAVALLO	1.70 hrs.	\$535.50
09/01/22	ONE - Draft correspondence to Paul Dirkmaat re: discovery related issues. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
09/06/22	ONE - Draft correspondence re: Veritext invoices and review Veritext invoices. (.1); Review correspondence and redacted materials from Ed Cooper re: forms K1. (.7) D.S. NEWMAN	0.80 hrs.	\$252.00
09/07/22	ONE - Telephone conference with Leo Beus re: strategy. D.S. NEWMAN	0.60 hrs.	\$189.00
09/07/22	ONE: Review communications from Leo Beus and Receiver (.3); Examine documents related to services from David Zacharias, The Rybar Group and Veritext (.5). T. ANZALONE	0.80 hrs.	\$120.00
09/09/22	ONE: Attention to issues with asset freeze, including review docket, review documents, and email to Receiver re: same. C.C. CAVALLO	1.00 hrs.	\$315.00
09/09/22	ONE: Attend call with Dan Newman, Kerri Scott, and accountants. C.C. CAVALLO	0.60 hrs.	\$189.00
09/09/22	FOUR: Telephone conference with Leo Beus re: factual issues (.4). D.S. NEWMAN	0.40 hrs.	\$126.00
09/09/22	ONE - Draft correspondence to Leo Beus re: factual issues and status (.2). D.S. NEWMAN	0.20 hrs.	\$63.00

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09/11/22	FOUR: Revise Motion for Enlargement of Time (.3). D.S. NEWMAN	0.30 hrs.	\$94.50
09/14/22	ONE: Written communications with David Callaghan at Hemming Morse (.2); Attention to expert reports (.3). T. ANZALONE	0.50 hrs.	\$75.00
09/15/22	ONE- Telephone conference with Paul Dirkmaat re: strategy; telephone conference with Leo Beus and Paul Dirkmaat re: strategy and follow up to prior communication (.3). D.S. NEWMAN	0.50 hrs.	\$157.50
09/16/22	Review correspondence from Rachel Furst (.5); telephone conference with Rachel Furst, Paul Dirkmaat, Alex Morris and Stuart Grossman (.5). D.S. NEWMAN	1.00 hrs.	\$315.00
09/16/22	ONE - Review correspondence from Leo Beus re: expert invoice (.2); and draft correspondence to Leo Beus re: same (.2). D.S. NEWMAN	0.40 hrs.	\$126.00
09/16/22	ONE: Review revised Order to panel re: Ernst & Young matter (.3). D.S. NEWMAN	0.30 hrs.	\$94.50
09/18/22	FOUR - Review correspondence from Stuart Grossman. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
09/19/22	FOUR - Review correspondence from Leo Beus. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
09/20/22	FOUR: Attention to discovery-related issues and conferences with Receiver and Mr. Etra re: same. C.C. CAVALLO	0.50 hrs.	\$157.50
09/20/22	FOUR - Conference with Jon Etra and Chris Cavallo re strategy. (.3) D.S. NEWMAN	0.30 hrs.	\$94.50
09/20/22	ONE: Communications with counsel (.2); Review dialogue with expert and counsel (.2). T. ANZALONE	0.40 hrs.	\$60.00
09/21/22	ONE: Review communications with Arizona counsel; Examine information related to E&Y matter (.4). T. ANZALONE	0.40 hrs.	\$60.00
09/29/22	ONE - Review correspondence to Leo Beus and draft correspondence to Leo Beus re: litigation expense. (.1); Draft internal communication re: same. (.1) D.S. NEWMAN	0.20 hrs.	\$63.00
09/30/22	ONE - Telephone conference with Stuart Grossman and review correspondence from Stuart Grossman. (.1); Review multiple correspondence from counsel from EY (.5) D.S. NEWMAN	0.60 hrs.	\$189.00
Total Fees for Legal Services			\$73,419.00

Newman, Daniel S., Receiver

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BILLING SUMMARY

	<u>Hours</u>	<u>Rate/Hr</u>	<u>Dollars</u>
C.C. CAVALLO	33.70	315.00	10,615.50
J. ETRA	5.70	315.00	1,795.50
D.S. NEWMAN	119.20	315.00	37,548.00
T. ANZALONE	149.00	150.00	22,350.00
A.J. OROZCO	0.30	150.00	45.00
K. ROTHBARD	7.10	150.00	1,065.00
TOTAL	315.00	233.08	73,419.00

CHARGES FOR OTHER SERVICES PROVIDED/EXPENSES INCURRED

04/12/2022	VENDOR: Daniel Newman INVOICE#: 5093654404120202 DATE: 4/11/2022 - - Airfare 04/10/2022 to 04/11/2022 Miami to Arizona - Arizona Trip - Investor meeting	1,596.01
04/12/2022	VENDOR: Daniel Newman INVOICE#: 5093654404120202 DATE: 4/11/2022 - - Agent Fee 04/11/22 Arizona Trip - Investor meeting	38.00
04/12/2022	VENDOR: Daniel Newman INVOICE#: 5093654404120202 DATE: 4/11/2022 - - Agent Fee 04/11/22 Arizona Trip - Investor meeting (Last minute return flight change)	38.00
04/12/2022	VENDOR: Daniel Newman INVOICE#: 5093654404120202 DATE: 4/11/2022 - - Lodging Arizona Trip - Investor meeting (Last minute return flight change)	179.49
04/16/2022	VENDOR: Daniel Newman INVOICE#: 5103929504160203 DATE: 4/15/2022 - - Breakfast 04/15/22 Breakfast for (7) seven attorney's - Additional Arizona Trip E&Y Investor meeting with Daniel Newman	223.48
04/16/2022	VENDOR: Daniel Newman INVOICE#: 5103929504160203 DATE: 4/15/2022 - - Parking 04/15/22 Miami International Airport Parking - Additional Arizona Trip E&Y Investor meeting	34.00
05/07/2022	VENDOR: Ovation Travel Group INVOICE: NM042022 DATE: 5/3/2022 - - 05/03/22 - Monthly Fees for April 2022	49.90
05/10/2022	VENDOR: U.S. Courts: Pacer; INVOICE#: 4310666-Q12022; DATE: 5/10/2022	0.20
05/18/2022	VENDOR: Daniel Newman INVOICE#: 5166194905180205 DATE: 5/17/2022 - - Car Service 05/16/22 Uber from Airport to Hotel while attending in person damages meeting on May 16 (Airport to Hotel)	19.97
06/03/2022	VENDOR: Daniel Newman INVOICE#: 5199524506030204 DATE: 6/2/2022 - - Airfare 05/15/2022 to 05/17/2022 Miami to Phoenix - Fight to Phoenix to attend FP in person damages meeting on May 16 & Aegis Hearing	438.87
06/03/2022	VENDOR: Daniel Newman INVOICE#: 5199524506030204 DATE: 6/2/2022 - - Agent Fee 05/10/22 Travel agent fee for Fight to Phoenix to attend FP in person damages meeting on May 16 & Aegis Hearing	19.00
06/03/2022	VENDOR: Daniel Newman INVOICE#: 5199524506030204 DATE: 6/2/2022 - - Car Service 05/16/22 Uber while in Phoenix to attend FP in person damages meeting on May 16 & Aegis Hearing (To or from Meeting)	12.49
06/03/2022	VENDOR: Daniel Newman INVOICE#: 5199524506030204 DATE: 6/2/2022 - - Car Service 05/16/22 Uber while in Phoenix to attend FP in person damages meeting on May 16 & Aegis Hearing (From Hearing)	13.49
06/03/2022	VENDOR: Daniel Newman INVOICE#: 5199524506030204 DATE:	7.99

Newman, Daniel S., Receiver

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	6/2/2022 - - Car Service 05/16/22 Uber while in Phoenix to attend FP in person damages meeting on May 16 & Aegis Hearing (To Hearing)	
06/28/2022	Federal Express charge	26.35
07/07/2022	Vendor: U.S. Courts: Pacer; Invoice#: 4310666-Q22022; Date: 7/7/2022	137.10
07/18/2022	Federal Express charge	126.10
07/18/2022	Federal Express charge	126.10
07/18/2022	Federal Express charge	120.19
07/18/2022	Federal Express charge	21.35
07/18/2022	Federal Express charge	27.71
07/18/2022	Federal Express charge	21.35
07/20/2022	Federal Express charge	21.35
07/20/2022	Federal Express charge	21.35
07/20/2022	Federal Express charge	21.35
07/26/2022	VENDOR: Daniel Newman INVOICE#: 5297574207260205 DATE: 7/20/2022 - - Dinner 07/18/22 Dinner while traveling to Arizona for preparation and attend Deposition with Daniel Newman	20.26
07/26/2022	VENDOR: Daniel Newman INVOICE#: 5297574207260205 DATE: 7/20/2022 - - Dinner 07/19/22 Dinner while traveling to Arizona for preparation and attend Deposition with Daniel Newman	22.38
07/26/2022	VENDOR: Daniel Newman INVOICE#: 5297574207260205 DATE: 7/20/2022 - - Dinner 07/20/22 Dinner while traveling to Arizona for preparation and attend Deposition with Daniel Newman	25.00
07/26/2022	VENDOR: Daniel Newman INVOICE#: 5297574207260205 DATE: 7/20/2022 - - Dinner 07/21/22 Dinner while traveling to Arizona for preparation and attend Deposition with Daniel Newman	30.00
07/26/2022	VENDOR: Daniel Newman INVOICE#: 5297574207260205 DATE: 7/20/2022 - - Dinner 07/22/22 Dinner while traveling to Arizona for preparation and attend Deposition with Daniel Newman	19.18
07/26/2022	VENDOR: Daniel Newman INVOICE#: 5297574207260205 DATE: 7/20/2022 - - Meals Other 07/22/22 Snack meal while traveling to Arizona for preparation and attend Deposition with Daniel Newman	8.18
07/26/2022	VENDOR: Daniel Newman INVOICE#: 5297574207260205 DATE: 7/20/2022 - - Lodging Hotel while traveling to Arizona for preparation and attend Deposition	531.71
07/26/2022	VENDOR: Daniel Newman INVOICE#: 5297574207260205 DATE: 7/20/2022 - - Airfare 07/18/2022 to 07/22/2022 Ft. Lauderdale to Phoenix - Founding Partners E&Y - Preparation and attend Deposition	1,000.96
07/26/2022	VENDOR: Daniel Newman INVOICE#: 5297574207260205 DATE: 7/20/2022 - - Agent Fee 07/18/22 Founding Partners E&Y - Preparation and attend Deposition	38.00
07/26/2022	VENDOR: Daniel Newman INVOICE#: 5297574207260205 DATE: 7/20/2022 - - Airfare 07/18/2022 to 07/22/2022 Ft. Lauderdale to Phoenix - "Even More Room" Seat charge - Founding Partners E&Y - Preparation and attend Deposition	68.00
07/26/2022	VENDOR: Daniel Newman INVOICE#: 5297574207260205 DATE: 7/20/2022 - - Airfare 07/18/2022 to 07/22/2022 Ft. Lauderdale to Phoenix - "Even More Room" Seat charge - Founding Partners E&Y - Preparation and attend Deposition	68.00
07/26/2022	VENDOR: Daniel Newman INVOICE#: 5297574207260205 DATE: 7/20/2022 - - Car Service 07/18/22 Founding Partners E&Y - Preparation and attend Deposition (Airport to Hotel)	17.92
07/26/2022	VENDOR: Daniel Newman INVOICE#: 5297574207260205 DATE: 7/20/2022 - - Parking 07/23/22 Airport Parking Cost - while traveling to Arizona for preparation and attend Deposition	75.00

Newman, Daniel S., Receiver

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09/07/2022	Vendor: Arrow Express Messenger Service Invoice#: 66401 Date:	105.00
	7/22/2022 - CRINV - - 07/22/22 - courier service	
Total Charges for Other Services Provided/Expenses Incurred.....		\$5,370.78
TOTAL FOR THIS INVOICE		\$78,789.78

Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
March 1, 2022 through September 30, 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.						
	James Salazar	3/1/2022	Detail review of the Sch A/K-1/distributions schedules for 2021, all funds.	6.00	250.00	1,500.00
	Victoria Lulciuc	3/1/2022	Discussion with Tony	0.20	170.00	34.00
	James Salazar	3/2/2022	Review Sch A/K-1 schedule, match payments. Check address lists. Meet with Trish and Victoria to go through questions.	2.70	250.00	675.00
	Victoria Lulciuc	3/2/2022	Call with client	1.00	170.00	170.00
	Andreea Cioara	3/3/2022	Discussions re income allocations with team, follow up with Ed.	1.00	300.00	300.00
	James Salazar	3/3/2022	Meet with Andreea to review status of return, claimant/K-1 cross-reference, and discuss issues/research needed for character of the settlement recovery.	1.00	250.00	250.00
	James Salazar	3/6/2022	Review 2021 legal documents for assignments and transfers. Compile list of questions for same, email to Trish.	2.00	250.00	500.00
	James Salazar	3/11/2022	Review the 2021 federal and state extension requirements, forward open states to Victoria.	0.30	250.00	75.00
	James Salazar	3/11/2022	Review the 2021 federal and state extension requirements, forward open states to Victoria.	0.20	250.00	50.00
	Victoria Lulciuc	3/11/2022	Extensions research for NY & Oregon, prepare extensions	0.50	170.00	85.00
	Victoria Lulciuc	3/11/2022	Extensions research for NY & Oregon, prepare extensions	0.30	170.00	51.00
	Andreea Cioara	3/14/2022	Discussion with Ed regarding the tax treatment of the income.	1.00	300.00	300.00
	Andreea Cioara	3/15/2022	Discussion with Tony regarding K-1s, investor letters, treatment of income.	0.50	300.00	150.00
	James Salazar	3/18/2022	Check for federal and state acceptance for extensions for all 2021 returns. Status update with Victoria, and send reminder for claimant information/transfers pending with Trish.	0.80	250.00	200.00
	Andreea Cioara	3/22/2022	Treatment of gains	1.00	300.00	300.00

**Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
March 1, 2022 through September 30, 2022**

Staff	Date	Time Description	Hours	Rate	Amount
James Salazar	3/22/2022	Call with Trish to discuss emails with transfers and claimant information and pending items. Meet with Andrea to discuss status of returns and 4/18 K-1 estimates. Meet with Victoria to go through new information and allocation computation methodology.	2.00	250.00	500.00
Victoria Lulciuc	3/22/2022	Message Go Systems for partner import codes, make adjusting entries; call with Tony to go over issues.	1.50	170.00	255.00
Andreea Cioara	3/23/2022	Investor questions, tax treatment, discussions with team	1.00	300.00	300.00
James Salazar	3/23/2022	Meet with Victoria to go through questions, discuss transfers/K-1s needed, and walk through all funds income/expense allocations and relationship to TB and Sch A.	1.50	250.00	375.00
Victoria Lulciuc	3/23/2022	Message Go Systems for partner import codes, make adjusting entries; call with Tony to go over	6.70	170.00	1,139.00
Andreea Cioara	3/24/2022	Investor questions, tax treatment, discussions with team	1.00	300.00	300.00
James Salazar	3/24/2022	Meet with Andreea to discuss email to Ed and Dan on character of income, review 2014 returns to show write off/recovery, discuss 4/18 need for investor letters.	1.20	250.00	300.00
James Salazar	3/25/2022	Meet with Trish to reconcile the total Mayer Brown settlement award to Schedule A, reconcile contingent fees and relation to year-end cash, and confirm to court orders. Meet with Victoria to go through new entries and allocation methodology.	1.80	250.00	450.00
Victoria Lulciuc	3/25/2022	Call with Tony to go over questions he discussed with Trish after our call on Wednesday	1.00	170.00	170.00
Andreea Cioara	3/28/2022	Letter to investors re k-1's guidance. calls with Ed and Tony.	1.00	300.00	300.00
Victoria Lulciuc	3/28/2022	Made a copy workbook deleting the allocation ratios and allocation income and expense items using the distribution ratios, after my k-2 tied to a-4.1 income & a3.1 R/E rebooked the appropriate entries.	1.80	170.00	306.00
Andreea Cioara	3/30/2022	Letter to investors re k-1's guidance. calls with Ed and Tony.	1.00	300.00	300.00
James Salazar	3/30/2022	Meet with Andreea to discuss the status of the FP group returns. Review email from Trish for 2021 3rd party K-1s received, research and send list of pending K-1s. Assist Victoria in computations on K-2 for income percentages and methodology.	2.00	250.00	500.00

Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
March 1, 2022 through September 30, 2022

Staff	Date	Time Description	Hours	Rate	Amount
Victoria Lulciuc	3/30/2022	Made a copy workbook deleting the allocation ratios and allocation income and expense items using the distribution ratios, after my k-2 tied to a-4.1 income & a3.1 R/E rebooked the appropriate entries.	1.70	170.00	289.00
Andreea Cioara	3/31/2022	Letter to investors re k-1's guidance. calls with Ed and Tony.	1.00	300.00	300.00
Victoria Lulciuc	3/31/2022	Made a copy workbook deleting the allocation ratios and allocation income and expense items using the distribution ratios, after my k-2 tied to a-4.1 income & a3.1 R/E rebooked the appropriate entries.	2.80	170.00	476.00
Victoria Lulciuc	4/4/2022	Preparation of partner upload template & k-1 transfer dates being changed to 01/01/2021.	1.20	170.00	204.00
Andreea Cioara	4/5/2022	Drafting of letter to investors, discussion with team.	1.00	300.00	300.00
Andreea Cioara	4/6/2022	Drafting of letter to investors, discussion with team.	1.00	300.00	300.00
James Salazar	4/6/2022	Review first draft of 2021 workpapers and allocations.	2.00	250.00	500.00
Victoria Lulciuc	4/6/2022	Go over latest adjustments with Tony.	0.50	170.00	85.00
Andreea Cioara	4/7/2022	Discussion re letter to investors with team. Review of workpapers	1.00	300.00	300.00
James Salazar	4/7/2022	Meet with Ed to discuss claimant notification and status of returns/computations. Meet with Andreea to review status. Place call to Trish.	1.50	250.00	375.00
James Salazar	4/8/2022	Review the updated workpapers and allocations for all funds, go through AJEs and computations with Victoria. Update draft investor letter and send to Andreea for comment and review workpapers and computations with her. Call with Trish to discuss status of letter and follow up needed.	5.50	250.00	1,375.00
James Salazar	4/8/2022	Discussion with tony to go over computations for letter	0.50	170.00	85.00
Andreea Cioara	4/11/2022	Calls with team, email to counsel, changes to letter	2.00	300.00	600.00
Andreea Cioara	4/13/2022	Review of percentage of distribution allocation to each partner	1.00	300.00	300.00
Andreea Cioara	4/14/2022	Review of percentage of distribution allocation to each partner	1.00	300.00	300.00

Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
March 1, 2022 through September 30, 2022

Staff	Date	Time Description	Hours	Rate	Amount
James Salazar	4/26/2022	Meet with Andreea to discuss status of draft returns/workpapers, and pending outside K-1s.	0.30	250.00	75.00
James Salazar	5/20/2022	Review the 2020 IRS notices for Forms 8804/8805, confirm filing via certified mail and respond to Trish. Review amended 2019 Lancelot K-1 for SVF, confirm no material changes and respond to Trish. Research the 2018 NJ refund, pull 2018 returns and certified mailing information, submit ticket to admin for proof of mailing and return receipt.	2.00	250.00	500.00
James Salazar	5/26/2022	Attempt to file response to NJ 2018 notice for SVF, not completed. Prepared required NJ POA Form M5008R, sent to Karen for signature, and to Trish for Dan's signature.	1.00	250.00	250.00
James Salazar	6/2/2022	Review status of returns and workpapers with Victoria, and discuss new disclosures and gain presentation. Compute SVF/SVF II/HVF allocations relating to FP Offshore/Global Class A & B, and review computations with Victoria to proceed with return preparation. Re-check list of 3rd party K-1s, send email to 3rd party contacts for Lancelot K-1.	3.70	250.00	925.00
Victoria Lulciuc	6/2/2022	Discussion with Tony on the treatment of FP global offshore- update workpapers and journal entries to funds.	3.00	170.00	510.00
James Salazar	6/3/2022	Meet with Victoria to review journal entries vs K-1 reporting presentation for SVFII and HVF portion of settlement, review legal fee breakout and classification.	1.00	250.00	250.00
James Salazar	6/3/2022	Meet with Victoria to resolve SVF/SVF II/HVF K-1 breakout and journal entries, discuss K-2 workpapers and review allocations.	1.30	250.00	325.00
Victoria Lulciuc	6/3/2022	Discussion with Tony on the treatment of FP global offshore- update workpapers and journal entries to funds.	3.30	170.00	561.00
Victoria Lulciuc	6/3/2022	Discussion with Tony on the treatment of FP global offshore- update workpapers and journal entries to funds.	1.20	170.00	204.00
Victoria Lulciuc	6/3/2022	Discussion with Tony on the treatment of FP global offshore- update workpapers and journal entries to funds.	1.00	170.00	170.00
Victoria Lulciuc	6/6/2022	Record K-1 pick ups and other financial information	2.20	170.00	374.00

Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
March 1, 2022 through September 30, 2022

Staff	Date	Time Description	Hours	Rate	Amount
James Salazar	6/8/2022	Meet with Andreea to discuss status of returns, correspondence with Trish/Dan, and review 2021 income allocation methodology. Review SVF, SVF II, HVF workpapers, meet with Victoria to revisit all transfers and assignments and next action items.	3.50	250.00	875.00
Victoria Lulciuc	6/8/2022	Make changes for transfers and other items	1.30	170.00	221.00
Victoria Lulciuc	6/8/2022	Call with Tony, go over review comments. Make changes for transfers and other items	2.20	170.00	374.00
Victoria Lulciuc	6/9/2022	Make changes for transfers and other items	0.80	170.00	136.00
Victoria Lulciuc	6/9/2022	Record K-1 pick ups and other financial information	4.00	170.00	680.00
Victoria Lulciuc	6/10/2022	Make changes for transfers and other items	0.50	170.00	85.00
Victoria Lulciuc	6/10/2022	Call with Tony, go over review comments. Make changes for transfers and other items	0.50	170.00	85.00
Victoria Lulciuc	6/13/2022	Make changes for transfers and other items	0.50	170.00	85.00
James Salazar	6/15/2022	Review updated SVF/SVF II/HVF workpapers for assignments and transfers, send questions to Victoria.	1.00	250.00	250.00
James Salazar	6/15/2022	Gather all documents, POA, and draft NJ 2018 penalty notice response, submit via NJ online portal.	0.70	250.00	175.00
Victoria Lulciuc	6/16/2022	Preparation of tax return.	0.70	170.00	119.00
Victoria Lulciuc	6/17/2022	Preparation of tax return.	5.00	170.00	850.00
James Salazar	6/20/2022	Questions with Victoria relating to Schedules M-3 and K-3 presentation.	1.00	250.00	250.00
Victoria Lulciuc	6/20/2022	Preparation of tax return.	6.30	170.00	1,071.00
James Salazar	6/21/2022	Meet with Victoria to go through questions on Frankenthal, CVP Series III, Forms 88804/8805. Make calls to Ken, and Trish .	1.30	250.00	325.00
Victoria Lulciuc	6/21/2022	Preparation of tax return.	4.00	170.00	680.00
Victoria Lulciuc	6/21/2022	Preparation of tax return.	4.00	170.00	680.00
James Salazar	6/22/2022	Meet with Ken to discuss foreign withholding and presentation of forms 8804/8805. Call with Trish to go through CVP Series I and III 2021 distributions, review legal orders, and research 2014 information.	2.70	250.00	675.00
Victoria Lulciuc	6/22/2022	Preparation of tax return.	1.50	170.00	255.00
James Salazar	6/23/2022	Review workpapers for questions on CVP I & III allocations and presentation questions with Victoria. Send follow up email for Lancelot K-1 to Claudette.	1.30	250.00	325.00

**Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
March 1, 2022 through September 30, 2022**

Staff	Date	Time Description	Hours	Rate	Amount
Victoria Lulciuc	6/23/2022	Preparation of tax return.	3.20	170.00	544.00
James Salazar	6/24/2022	Review Receiver website and documents for 2014/2015 documents relating to CVP Series I & III.	1.00	250.00	250.00
James Salazar	6/28/2022	Meet with Andreea to discuss first draft of returns. Questions with Victoria.	1.00	250.00	250.00
James Salazar	7/8/2022	Call with Trish to discuss return/K-1 timing. Meet with Victoria to push other returns to draft status, and review of workpapers.	1.50	250.00	375.00
James Salazar	7/11/2022	Meet with Victoria to go through allocations and journal entries.	1.00	250.00	250.00
Victoria Lulciuc	7/11/2022	Preparation of tax return.	4.30	170.00	731.00
Victoria Lulciuc	7/11/2022	Preparation of tax return.	1.70	170.00	289.00
James Salazar	7/12/2022	Meet with Victoria to go through draft workpapers and allocation for SVF II.	1.00	250.00	250.00
Victoria Lulciuc	7/12/2022	Preparation of tax return.	3.00	170.00	510.00
Victoria Lulciuc	7/12/2022	Preparation of tax return.	4.50	170.00	765.00
Victoria Lulciuc	7/13/2022	Preparation of tax return.	0.80	170.00	136.00
James Salazar	7/18/2022	Compare workpapers to SVF for HVF allocations for settlement income.	1.00	250.00	250.00
Andreea Cioara	7/19/2022	Review of open items with team	1.00	300.00	300.00
James Salazar	7/22/2022	Review the 2021 HVF returns and workpapers.	4.20	250.00	1,050.00
James Salazar	7/25/2022	Begin review of the 2021 returns and workpapers.	3.80	250.00	950.00
James Salazar	7/25/2022	Complete review of the 2021 returns and workpapers, write notes and updates to footnotes. Route to Victoria to clear points.	2.00	250.00	500.00
James Salazar	7/26/2022	Review the first draft of the 2021 returns, K-1 allocations and workpapers. Meet with Victoria to go through notes on SVF/SVF II/HVF.	4.70	250.00	1,175.00
Victoria Lulciuc	7/26/2022	Call w Tony over review comments & additional issues, clear review comments	3.70	170.00	629.00
Victoria Lulciuc	7/26/2022	Clear review comments	2.00	170.00	340.00
Victoria Lulciuc	7/27/2022	Call with Tony over review comments & additional issues, clear review comments.	1.50	170.00	255.00
Victoria Lulciuc	7/27/2022	Clear review comments	3.50	170.00	595.00
James Salazar	7/28/2022	Clear review notes for 2021 returns. Make updates and reload wps and returns.	1.30	250.00	325.00

**Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
March 1, 2022 through September 30, 2022**

Staff	Date	Time Description	Hours	Rate	Amount
James Salazar	8/1/2022	Update returns for changes to SVF/SVF II allocations, clear diagnostics and requalify.	2.00	250.00	500.00
James Salazar	8/1/2022	Clear review notes on SVF II. Update disclosures and clear diagnostics. Meet with Victoria for OR issues, and call to Gosystems.	3.70	250.00	925.00
James Salazar	8/1/2022	Clear review notes, updates for SVF/HVF allocations, requalify returns.	1.50	250.00	375.00
Victoria Lulciuc	8/1/2022	Call with Tony over review comments & additional issues, clear review comments	0.50	170.00	85.00
James Salazar	8/2/2022	Send third follow-up email to Alan Lasso/Ron Peterson for the 2021 Lancelot K-1, respond to Alan for request for draft K-1.	0.30	250.00	75.00
James Salazar	8/2/2022	Meet with Ken to discuss the SVF/SVF II/HVF review of Schedules K-2/K-3, and Forms 8804/8805, by international group.	0.70	250.00	175.00
James Salazar	8/2/2022	Work with Victoria on questions and resolving Oregon validation errors.	0.80	250.00	200.00
Victoria Lulciuc	8/2/2022	Call with Tony to go over Oregon diagnostics-analyze Go Systems to find issues for Oregon validation errors.	1.50	170.00	255.00
James Salazar	8/8/2022	Meet with Andreea to discuss draft returns and timing. Review Ken's comments on the Schedules K-2/K-3, and Forms 8804/8805, organize meeting.	1.70	250.00	425.00
Kenneth Vitek	8/8/2022	Review of foreign matters	0.50	300.00	150.00
James Salazar	8/9/2022	Meet with Ken to discuss international review of Forms K2/K-3/8804/8805, changes needed and Lancelot K-1 impact. Organize notes and meet with Victoria to update returns.	0.80	250.00	200.00
James Salazar	8/9/2022	Meet with Ken to review K-2/K-2/8804/8805, discuss changes with Victoria.	1.00	250.00	250.00
Kenneth Vitek	8/9/2022	Review of foreign forms/notes with Tony	1.00	300.00	300.00
Victoria Lulciuc	8/9/2022	Meeting with Tony to adjust K-2/K-3	4.30	170.00	731.00
Andreea Cioara	8/10/2022	Tax return review	3.00	300.00	900.00
Ed Cooper	8/10/2022	Go over tax capital	1.00	300.00	300.00
James Salazar	8/10/2022	Meet with Andreea and Ed to discuss 2021 draft returns for SVF/SVF II/HVF. Prepare draft copies of returns and workpapers for discussion, organize legal file.	4.00	250.00	1,000.00

Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
March 1, 2022 through September 30, 2022

	Staff	Date	Time Description	Hours	Rate	Amount
	James Salazar	8/12/2022	Meet with Dan, Trish, Ed and Andreea to discuss tax position on Mayer-Brown recovery. Pull Other Deductions for 2008-2021 for SVF/SVF II/HVF, compile schedule and email to Ed and Andreea. Second call with Leo Beus, Dan, Ed, Andreea and Trish.	4.50	250.00	1,125.00
	Ed Cooper	8/14/2022	Research and draft analysis	3.00	300.00	900.00
	James Salazar	8/14/2022	Read research provided by Ed on tax benefit rule and origin of the claim. Discuss 2021 settlement proceeds and legal accruals with Ed.	1.00	250.00	250.00
	Andreea Cioara	8/15/2022	Tax research re origin of claim	2.00	300.00	600.00
	Ed Cooper	8/17/2022	Call to discuss origin of the claim	1.00	300.00	300.00
	James Salazar	8/17/2022	Meet with Victoria for update on FP issues and forward Ed's research.	0.50	250.00	125.00
	Andreea Cioara	8/19/2022	Footnote re gain review	1.00	300.00	300.00
	Ed Cooper	8/20/2022	Draft footnote for K-1	3.50	300.00	1,050.00
	Ed Cooper	8/22/2022	Draft footnote.	2.50	300.00	750.00
	James Salazar	8/22/2022	Review email from Ed to attorneys with draft 2021 footnote. Meet with Ed to discuss amount/percentages. Go through 2008-2021 returns to further split out Other Deductions/Receivership Expenses to compute capital vs ordinary allocations. Email updated computations to Ed for review.	4.70	250.00	1,175.00
	Andreea Cioara	8/23/2022	Analysis of origin of claims, review of investor footnote	1.00	300.00	300.00
	Andreea Cioara	8/24/2022	Analysis of origin of claims, review of investor footnote	1.00	300.00	300.00
	James Salazar	8/24/2022	Call with Trish to discuss status of return and issues under discussion. Revisit Mingaladon K-1 reporting for 2020/2021 and address updates.	1.00	250.00	250.00
	Victoria Lulciuc	8/29/2022	Update allocations in return, K-2, sister returns, and K2/K3 accordingly	0.50	170.00	85.00
	Ed Cooper	8/31/2022	Call with Leo and Nelson Mullins	2.50	300.00	750.00
	James Salazar	8/31/2022	Attend call with Leo, Dan, Rachel, Chris, and Ed to discuss footnote and recovery of settlement to gains/PHG. Meet with Ed to run through scenarios and draft alternate version of the footnote.	4.50	250.00	1,125.00
	Victoria Lulciuc	8/31/2022	Update allocations in return, K-2, sister returns, and K2/K3 accordingly	1.50	170.00	255.00

Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
March 1, 2022 through September 30, 2022

	Staff	Date	Time Description	Hours	Rate	Amount
	Victoria Lulciuc	8/31/2022	Update allocations in return, K-2, sister returns, and K2/K3 accordingly	1.50	170.00	255.00
	Victoria Lulciuc	8/31/2022	Update allocations in return, K-2, sister returns, and K2/K3 accordingly	1.30	170.00	221.00
	Ed Cooper	9/2/2022	Review footnote with Tony	0.70	300.00	210.00
	Ed Cooper	9/2/2022	Call with Gene Crick.	1.00	300.00	300.00
	James Salazar	9/2/2022	Work with Ed to finalize return footnote and allocations. Work with Victoria to finish returns with updated footnotes.	7.50	250.00	1,875.00
	Victoria Lulciuc	9/2/2022	Meeting with tony to discuss partner footnotes and partner schedule K-1 alloctions.	3.00	170.00	510.00
	Victoria Lulciuc	9/2/2022	Make footnote updates, K-3 updates , schedule K updates and schedule K-1 per Eds on going discussion with counsel.	3.50	170.00	595.00
	Andreea Cioara	9/3/2022	Review tax return	1.00	300.00	300.00
	James Salazar	9/3/2022	Final check of returns after footnote updates, route to Ed for signature.	4.00	250.00	1,000.00
	Ed Cooper	9/4/2022	Review fee application for potential changes to expenses allocable to recovery vs investment expenses.	1.20	300.00	360.00
	Ed Cooper	9/4/2022	Reveiw workpapers	0.40	300.00	120.00
	Ed Cooper	9/4/2022	Reveiw workpapers	0.40	300.00	120.00
	Ed Cooper	9/5/2022	Discuss changes to expenses allocation for costs to apply against settlement proceeds, receivership cost and E&Y costs to add to balance sheet.	0.50	300.00	150.00
	Ed Cooper	9/5/2022	Calls with Tony Salazar regarding changes to return. Final review and sign	1.10	300.00	330.00
	Ed Cooper	9/5/2022	Go over changes with Tony Salazar.	0.50	300.00	150.00
	Ed Cooper	9/5/2022	Final review send back for reallocation.	0.20	300.00	60.00
	Ed Cooper	9/5/2022	Address write-offs of other assets, discuss with Dan. Consider cash at Hybrid and possible additional loss for fact that cash belongs to receivership and not to Hybrid partners.	1.70	300.00	510.00
	James Salazar	9/5/2022	Update returns and revisions with Ed, and work with Victoria on revisions.	3.70	250.00	925.00

Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
March 1, 2022 through September 30, 2022

Staff	Date	Time Description	Hours	Rate	Amount
James Salazar	9/5/2022	Update returns and revisions with Ed, and work with Victoria on revisions.	3.50	250.00	875.00
James Salazar	9/5/2022	Update returns and revisions with Ed, and work with Victoria on revisions.	5.00	250.00	1,250.00
Victoria Lulciuc	9/5/2022	Meet with tony to make adjustments in SVF and HVF per fee app and, cash adjustment and investment adjustment HVF. Make updates to capital, profit, loss, partner allocations and footnote adjustment for HVF.	7.80	170.00	1,326.00
James Salazar	9/6/2022	Create Schedule K-1 to claimant cross reference list, email to Trish. Coordinate assembly and delivery with Ed, Andreea, Paulina and Trish.	2.50	250.00	625.00
James Salazar	9/6/2022	Review final changes to HVF for targeted capital account allocations, route to Ed for signature.	3.80	250.00	950.00
Paulina Scherer	9/6/2022	Process tax returns	2.00	95.00	190.00
Victoria Lulciuc	9/6/2022	Meet with tony to make adjustments in SVF and HVF per fee app and, cash adjustment and investment adjustment HVF. Make updates to capital, profit, loss, partner allocations and footnote adjustment for HVF.	2.80	170.00	476.00
Andreea Cioara	9/7/2022	Meeting with Receiver to sign returns.	1.00	300.00	300.00
Andreea Cioara	9/7/2022	Review of allocations and footnotes	1.00	300.00	300.00
Andreea Cioara	9/7/2022	Review of balance sheet write offs and allocations	1.00	300.00	300.00
Andreea Cioara	9/7/2022	Review of K-1 received on 5/20	1.00	300.00	300.00
James Salazar	9/7/2022	Multiple calls and emails with Trish relating to Schedule K-1 distribution. Reconcile January claimant list to Schedule K-1 cross-reference list to confirm all transfers were accounted for.	3.00	250.00	750.00
Andreea Cioara	9/8/2022	Investor calls and questions	1.00	300.00	300.00
James Salazar	9/8/2022	Call with Trish to resolve/match remaining Schedule K-1s for distribution. Update cross-reference list to match claimant list.	1.00	250.00	250.00
James Salazar	9/9/2022	Attend call with Dan, Ed, Andreea, Kerri Scott and Ben Satyur for Kenny Allen K-1 questions on footnotes and tax treatment of the recovery.	1.00	250.00	250.00
James Salazar	9/11/2022	Update Kenny Troutt SVF #81, and L Hamilton Kerr SVF #98. Email Troutt K-1 to Kerri Scott, and both to Trish. Update and requalify returns in GST.	0.50	250.00	125.00

Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
March 1, 2022 through September 30, 2022

Staff	Date	Time Description	Hours	Rate	Amount
Ed Cooper	9/12/2022	Call with Steve Tabor regarding investor questions	0.50	300.00	150.00
Ed Cooper	9/12/2022	Call with Bruce Stein regarding K-1	0.50	300.00	150.00
James Salazar	9/12/2022	Meet with Andreea to confirm all efile and paper file returns have been signed/received from Dan. Send update to Ed.	0.20	250.00	50.00
Andreea Cioara	9/18/2022	Call with team on 8/18 to review	1.00	300.00	300.00
Andreea Cioara	9/23/2022	2021 NY tax matters, review of returns	2.00	300.00	600.00
James Salazar	9/23/2022	Discuss New York return with Ed, work with Victoria to amend NY apportionment and NY K-1s. Prepare NY amended returns and review with Andreea.	2.00	250.00	500.00
Paulina Scherer	9/23/2022	Print all K-1s and delete Federal and Florida K-1s from package and publish to Box	1.00	95.00	95.00
Victoria Lulciuc	9/23/2022	Amend 2021 New York tax return.	0.50	170.00	85.00
James Salazar	9/26/2022	Calls with Trish to discuss the amended 2021 New York K-1s. Update checklist to compare and confirm entities and NY residents receiving K-1s for 2021 and 2020. Discuss with Andreea. Review and respond to John Cox for K-1 questions, and call with Hoyt Amiddon for K-1 copies from Trish.	3.00	250.00	750.00
Andreea Cioara	9/29/2022	NY follow up items with investors and receiver	1.00	300.00	300.00
Ed Cooper	9/29/2022	Reply to Edelstein message send 9/29.	0.50	300.00	150.00
Ed Cooper	9/29/2022	Reply to Hollingworth email 9/29/2022.	0.60	300.00	180.00
Ed Cooper	9/29/2022	Draft Sumnicht Email as draft for Receiver approval as to legal distinctions of claimants vs limited partner.	0.60	300.00	180.00
Ed Cooper	9/29/2022	Resend Todd Greenbarg email to follow up.	0.10	300.00	30.00
Ed Cooper	9/29/2022	Call with Dan and Trish. Draft email in response to specific LP issues. Review prior year tax filings. Review information sent by investors regarding abandonment of their interest in LP. Discuss with Dan that in order to transfer claims the court and the Receiver need to approve the transfer.	1.20	300.00	360.00
Total Preparation of Receivership Tax Returns/ IRS Correspondence			330.00		\$75,607.00

**Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
March 1, 2022 through September 30, 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	3/1/22	Preparation of schedules for fee application.	3.00	300.00	\$ 900.00
	David Siegel	3/10/22	Preparation of schedules for fee application.	2.00	300.00	600.00
	Dafne Ors Espinoza	4/12/2022	March 2022 accounting.	3.00	95.00	285.00
	Dafne Ors Espinoza	4/13/2022	Finalize 1st quarter accounting. Export consolidated quarterly report. Organize documentation.	2.00	95.00	190.00
	Dafne Ors Espinoza	4/14/2022	Make reclassifications per request. Export updated reports.	0.70	95.00	66.50
	Sharon Foote	4/16/2022	Review of documentation, preparation of quarterly report and related correspondence.	8.00	175.00	1,400.00
	David Siegel	5/11/22	Preparation of schedules for fee application.	4.00	300.00	1,200.00
	Sharon Foote	5/19/2022	Emails to/from client regarding revisions needed to 1Q2022 SFAR. Revisions made and resent report to client.	2.00	175.00	350.00
	Dafne Ors Espinoza	8/8/2022	2nd quarter write-up and bank reconciliation. Export financials statements. Organize documentation received from client.	2.50	95.00	237.50
	Sharon Foote	8/9/2022	Review documentation received. Prepare SFAR for quarter ended June 30, 2022.	4.00	175.00	700.00
	Sharon Foote	8/18/2022	Revised SFAR for quarter ended June 30, 2022, and sent to client.	0.50	175.00	87.50
Total Receivership Accounting/ SFAR				31.70		\$ 6,016.50

Founding Partners Receivership
Berkowitz Pollack Brant Advisors and CPAs
PROJECT DESCRIPTIONS: Detailed Time Records
March 1, 2022 through September 30, 2022

	Staff	Date	Time Description	Hours	Rate	Amount
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.						
	Ed Cooper	4/6/2022	Discuss Estimate for K-1 recipients.	0.50	300.00	150.00
	Andreea Cioara	4/8/2022	Letter to investors	1.00	300.00	300.00
	Andreea Cioara	4/10/2022	Letter to investors	1.00	300.00	300.00
	Andreea Cioara	4/12/2022	Letter update	1.00	300.00	300.00
	Ed Cooper	5/2/2022	Call with James Brown and follow up research based on comments made by CPA.	1.50	300.00	450.00
	Ed Cooper	5/12/2022	Call with James Brown and research Section 111 treatment	3.00	300.00	900.00
	Andreea Cioara	5/25/2022	Review of tax position and reporting with investors.	1.00	300.00	300.00
	Andreea Cioara	8/12/2022	Call with legal counsel re footnote to investors	1.00	300.00	300.00
	Andreea Cioara	8/12/2022	Call with legal counsel, litigators and team re settlement tax treatment	1.00	300.00	300.00
	Andreea Cioara	8/12/2022	Call with legal counsel re prof fees deduction	1.00	300.00	300.00
	Ed Cooper	8/12/2022	Call with Dan and Leo regarding Section 111.	3.00	300.00	900.00
	Ed Cooper	8/25/2022	Call with Dan and Rachel.	0.50	300.00	150.00
	Ed Cooper	8/26/2022	Review memo from Litigation Attorney's	1.50	300.00	450.00
	Ed Cooper	8/28/2022	Draft memo regarding the origin of the claim and footnote based on analysis of the claims and motions to exclude elements of claims	6.50	300.00	1,950.00
	Ed Cooper	8/29/2022	Continue drafting memo	4.00	300.00	1,200.00
	Andreea Cioara	9/9/2022	Call with investors, investor changes, Receiver and attorney matters	2.00	300.00	600.00
	Ed Cooper	9/9/2022	Call with Dan Newman and Investors regarding K-1 questions.	0.80	300.00	240.00
	Total Tax Consulting			30.30		9,090.00
	Total Fees and Expenses			392.00		\$90,713.50

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

April 22, 2022
Client: 035074
Matter: 000001
Invoice #: 111872
Resp. Atty: LRB

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through March 31, 2022

Previous Balance	\$120,868.60
<i>Less Payments</i>	<i>(\$0.00)</i>
Balance Forward	\$120,868.60
Current Disbursements	\$576.94
Current Interest	\$338.07
Total Current Charges	\$915.01
Combined Balance Due	\$121,783.61

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

April 22, 2022
 Client: 035074
 Matter: 000001
 Invoice #: 111872
 Resp Atty: LRB
 Page: 1

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through March 31, 2022

DISBURSEMENTS

Date	Description of Disbursements	Amount
03/14/2022	Scanned Documents	\$48.75
03/18/2022	Color Copies	\$90.00
03/22/2022	Marisa A. Ganzman- Mileage- 2/17/22 Expert's House - Phoenix Country Club (9.6 miles)	\$5.62
03/22/2022	Marisa A. Ganzman- Mileage- 2/25/22 Expert's House - Phoenix Country Club (9.6 miles)	\$5.62
03/22/2022	Marisa A. Ganzman- Mileage- 3/10/22 Expert's House - Phoenix Country Club (9.6 miles)	\$5.62
03/24/2022	Westlaw Legal Research	\$157.83
03/25/2022	Lexis Research	\$53.00
03/31/2022	Photocopy Expense	\$210.50
	Total Disbursements	\$576.94

April 22, 2022

Client: 035074

Matter: 000001

Invoice #: 111872

Resp Atty: LRB

Page: 2

Previous Balance	\$120,868.60
<i>Less Payments</i>	<i>(\$0.00)</i>
Balance Forward	\$120,868.60
Current Disbursements	\$576.94
Current Interest	\$338.07
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480-429-3000
EIN 86-0901734

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

May 25, 2022
Client: 035074
Matter: 000001
Invoice #: 112067
Resp. Atty: LRB

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through April 30, 2022

Previous Balance	\$121,783.61
Less Payments	(\$0.00)
Balance Forward	\$121,783.61
Current Disbursements	\$5,720.48
Current Interest	\$338.07
Total Current Charges	\$6,058.55
Combined Balance Due	\$127,842.16

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

May 25, 2022
 Client: 035074
 Matter: 000001
 Invoice #: 112067
 Resp Atty: LRB
 Page: 1

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through April 30, 2022

DISBURSEMENTS

Date	Description of Disbursements	Amount
04/25/2022	Scanned Documents	\$663.50
04/26/2022	Westlaw Legal Research	\$171.45
04/26/2022	Lexis Research	\$121.50
04/28/2022	Westlaw Legal Research	\$59.72
04/28/2022	Fed Ex- Federal Express- 4/25/22 Lance D. Mackenzie	\$125.87
04/28/2022	Lexis Research	\$238.94
04/29/2022	Color Copies	\$2,067.00
04/30/2022	Photocopy Expense	\$2,272.50
	Total Disbursements	\$5,720.48
	Previous Balance	\$121,783.61
	Less Payments	(\$0.00)
	Balance Forward	\$121,783.61
	Current Disbursements	\$5,720.48
	Current Interest	\$338.07
	Total Current Charges	\$6,058.55
	Combined Balance Due	\$127,842.16

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

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480-429-3000
EIN 86-0901734

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

June 23, 2022
Client: 035074
Matter: 000001
Invoice #: 112274
Resp. Atty: LRB

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through May 31, 2022

Previous Balance	\$127,842.16
<i>Less Payments</i>	<i>(\$0.00)</i>
Balance Forward	\$127,842.16
Current Disbursements	\$10,384.02
Current Interest	\$936.51
Total Current Charges	\$11,320.53
Combined Balance Due	\$139,162.69

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

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 480-429-3000
 EIN 86-0901734

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

June 23, 2022
 Client: 035074
 Matter: 000001
 Invoice #: 112274
 Resp Atty: LRB
 Page: 1

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through May 31, 2022

DISBURSEMENTS

Date	Description of Disbursements	Amount
05/09/2022	Pacer Service Center- Search Fee- 1/1-1/31/22	\$30.30
05/09/2022	Pacer Service Center- Search Fee- 1/1-1/31/22	\$3.10
05/09/2022	Westlaw Legal Research	\$28.78
05/12/2022	Fed Ex- Federal Express- 4/26/22 Grant Lyon	\$68.98
05/12/2022	Fed Ex- Federal Express- 4/26/22 Stuart Grossman	\$64.82
05/12/2022	Fed Ex- Federal Express- 4/26/22 Daniel Newman	\$64.82
05/17/2022	Fed Ex- Federal Express- 5/9/22 Grant Lyon	\$131.13
05/17/2022	Westlaw Legal Research	\$65.26
05/23/2022	Westlaw Legal Research	\$31.63
05/25/2022	Scanned Documents	\$221.25
05/25/2022	Lexis Research	\$192.94
05/27/2022	Secretarial Overtime - LMH 5/21/22	\$209.08
05/27/2022	Secretarial Overtime - LMH 5/22/22	\$83.63
05/30/2022	Fed Ex- Federal Express- 5/20/22 Daniel Newman	\$84.01
05/30/2022	Fed Ex- Federal Express- 5/20/22 David Zacharias	\$59.23
05/30/2022	Two Rivers Conferencing- Conference Call- 4/11/22	\$213.68
05/30/2022	Two Rivers Conferencing- Conference Call- 4/11/22	\$0.50
05/31/2022	Photocopy Expense	\$3,398.25
05/31/2022	Color Copies	\$5,281.50

June 23, 2022

Client: 035074
 Matter: 000001
 Invoice #: 112274
 Resp Atty: LRB
 Page: 2

DISBURSEMENTS

Date	Description of Disbursements	Amount
05/31/2022	Fed Ex- Federal Express- 5/17/22 Daniel Newman	\$151.13
	Total Disbursements	\$10,384.02
	Previous Balance	\$127,842.16
	<i>Less Payments</i>	<i>(\$0.00)</i>
	Balance Forward	\$127,842.16
	Current Disbursements	\$10,384.02
	Current Interest	\$936.51
	Total Current Charges	\$11,320.53
	Combined Balance Due	\$139,162.69

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

July 28, 2022
Client: 035074
Matter: 000001
Invoice #: 112486
Resp. Atty: LRB

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through June 30, 2022

Previous Balance	\$139,162.69
<i>Less Payments</i>	<i>(\$120,868.60)</i>
Balance Forward	\$18,294.09
Current Disbursements	\$14,614.49
Current Interest	\$1,002.42
Total Current Charges	\$15,616.91
Combined Balance Due	\$33,911.00

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

July 28, 2022
 Client: 035074
 Matter: 000001
 Invoice #: 112486
 Resp Atty: LRB
 Page: 1

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through June 30, 2022

DISBURSEMENTS

Date	Description of Disbursements	Amount
06/10/2022	Secretarial Overtime - 5/31/22 NLL	\$29.81
06/13/2022	Lexis Research	\$24.39
06/16/2022	Fed Ex- Federal Express- 6/3/22 David Zacharias	\$34.02
06/21/2022	Lexis Research	\$175.78
06/21/2022	Westlaw Legal Research	\$94.78
06/22/2022	Scanned Documents	\$134.75
06/28/2022	Fed Ex- Federal Express- 6/8/22 David Zacharias	\$30.46
06/30/2022	Color Copies	\$8,202.00
06/30/2022	Photocopy Expense	\$5,888.50
	Total Disbursements	\$14,614.49

July 28, 2022

Client: 035074

Matter: 000001

Invoice #: 112486

Resp Atty: LRB

Page: 2

Previous Balance	\$139,162.69
<i>Less Payments</i>	<i>(\$120,868.60)</i>
Balance Forward	\$18,294.09
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 EIN 86-0901734

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

August 24, 2022
 Client: 035074
 Matter: 000001
 Invoice #: 112675
 Resp. Atty: LRB

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through July 31, 2022

Previous Balance	\$33,911.00
<i>Less Payments</i>	<i>(\$0.00)</i>
Balance Forward	\$33,911.00
Current Disbursements	\$13,811.35
Current Interest	\$4.81
Total Current Charges	\$13,816.16
Combined Balance Due	\$47,727.16

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

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Attention: Daniel Newman

August 24, 2022
 Client: 035074
 Matter: 000001
 Invoice #: 112675
 Resp Atty: LRB
 Page: 1

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through July 31, 2022

DISBURSEMENTS

Date	Description of Disbursements	Amount
07/11/2022	Fed Ex- Federal Express- 6/20/22 David Zacharias	\$59.53
07/11/2022	Fed Ex- Federal Express- 6/20/22 David Zacharias	\$59.53
07/11/2022	Fed Ex- Federal Express- 6/27/22 Dan Newman	\$72.01
07/15/2022	Fed Ex- Federal Express- 6/28/22 Dan Newman	\$65.64
07/15/2022	Fed Ex- Federal Express- 6/29/22 David Zacharias	\$16.50
07/19/2022	Fed Ex- Federal Express- 7/7/22 Dan Newman	\$53.86
07/19/2022	Westlaw Legal Research	\$7.08
07/20/2022	Westlaw Legal Research	\$60.99
07/21/2022	Leo R. Beus- Meal Expense- 6/15/22 Meal with PJD and PJD	\$25.52
07/23/2022	Westlaw Legal Research	\$106.30
07/26/2022	Fed Ex- Federal Express- 7/11/22 Daniel Newman	\$16.50
07/26/2022	Fed Ex- Federal Express- 7/11/22 Jonathan Etra	\$109.06
07/27/2022	Color Copies	\$5,295.00
07/28/2022	Photocopy Expense	\$4,110.50
07/28/2022	Fed Ex- Federal Express- 7/18/22 David Zacharias	\$36.76
07/28/2022	Fed Ex- Federal Express- 7/20/22 Delivered to BGM from Miami, FL	\$173.21
07/28/2022	Fed Ex- Federal Express- 07/25/22 Bill Tappin	\$105.84
07/28/2022	Westlaw Legal Research	\$233.29
07/29/2022	Scanned Documents	\$933.25

August 24, 2022

Client: 035074

Matter: 000001

Invoice #: 112675

Resp Atty: LRB

Page: 2

DISBURSEMENTS

Date	Description of Disbursements	Amount
07/29/2022	Paul Dirkmaat- Travel Expense- 7/11/22 Dinner with LRW, PJD and David Callaghan in Jacksonville, FL	\$84.09
07/29/2022	Paul Dirkmaat- Travel Expense- 7/19/22 Ride to airport with LRW and PJD - Uber	\$32.58
07/29/2022	Veritext- Video Services- 6/24/22 Video of Mark Carlson	\$1,770.00
07/30/2022	Westlaw Legal Research	\$72.97
07/31/2022	Westlaw Legal Research	\$21.24
07/31/2022	Pacer Service Center- Search Fee- 4/1-4/30/22	\$0.10
07/31/2022	Pacer Service Center- Search Fee- 5/1-5/31/22	\$3.10
07/31/2022	Pacer Service Center- Search Fee- 5/1-5/31/22	\$10.00
07/31/2022	Pacer Service Center- Search Fee- 5/1-5/31/22	\$217.80
07/31/2022	Pacer Service Center- Search Fee- 6/1-6/30/22	\$6.40
07/31/2022	Pacer Service Center- Search Fee- 6/1-6/30/22	\$46.00
07/31/2022	Pacer Service Center- Search Fee- 6/1-6/30/22	\$6.70
	Total Disbursements	\$13,811.35
	Previous Balance	\$33,911.00
	Less Payments	(\$0.00)
	Balance Forward	\$33,911.00
	Current Disbursements	\$13,811.35
	Current Interest	\$4.81
	Total Current Charges	\$13,816.16
	Combined Balance Due	\$47,727.16

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

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Founding Partners
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 Miami, FL 33131
Attention: Daniel Newman

September 28, 2022
 Client: 035074
 Matter: 000001
 Invoice #: 112866
 Resp. Atty: LRB

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through August 31, 2022

Previous Balance	\$47,727.16
<i>Less Payments</i>	<i>(\$0.00)</i>
Balance Forward	\$47,727.16
Current Disbursements	\$18,252.95
Current Interest	\$52.48
Total Current Charges	\$18,305.43
Combined Balance Due	\$66,032.59

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

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September 28, 2022
 Client: 035074
 Matter: 000001
 Invoice #: 112866
 Resp Atty: LRB
 Page: 1

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through August 31, 2022

DISBURSEMENTS

Date	Description of Disbursements	Amount
07/18/2022	L. Richard Williams - Travel Expense - 7/17-1/19/22 Roundtrip Airfare for LRW PHX to MIA (exchanged flights from 6/23-6/24/22 through American Airlines)	\$1,133.47
08/04/2022	Westlaw Legal Research	\$113.91
08/05/2022	Lexis Research	\$532.04
08/09/2022	Fed Ex- Federal Express- 7/28/22 David Zacharias	\$31.73
08/09/2022	Leo R. Beus- Meal Expense- 7/21/22 Lunch for Deposition Prep (LRB, LRW, DBD, AM and Dan Newman)	\$54.54
08/09/2022	Leo R. Beus- Meal Expense- 7/20/22 Lunch for Deposition Prep (LRB, AM and Dan Newman)	\$26.36
08/09/2022	Leo R. Beus- Meal Expense- 7/20/22 Lunch for Deposition Prep for LRB, AM, DJA, LLV and PJD	\$46.81
08/09/2022	Westlaw Legal Research	\$55.10
08/12/2022	Westlaw Legal Research	\$55.10
08/16/2022	Leo R. Beus- Meal Expense- 8/10/22 Working lunch with LRB, DBD, PJD and LLV	\$45.00
08/17/2022	Paul Dirkmaat- Travel Expense- 7/10-7/12/22 Airfare to Jacksonville, FL (exchanged ticket for earlier flight \$77 fee) (\$414.61, \$343.60, \$77)	\$835.21
08/17/2022	Paul Dirkmaat- Travel Expense- 7/10-7/12/22 Airport parking	\$90.00
08/17/2022	Paul Dirkmaat- Meal Expense- 7/11/22 Breakfast with LRW in FL	\$36.50
08/17/2022	Paul Dirkmaat- Travel Expense- 7/11/22 Taxi from airport to hotel	\$75.00
08/17/2022	Paul Dirkmaat- Meal Expense- 7/11/22 Lunch with LRW, David Callaghan in FL	\$69.91
08/17/2022	Paul Dirkmaat- Meal Expense- 7/12/22 Dinner with LRW in FL	\$29.58

September 28, 2022
 Client: 035074
 Matter: 000001
 Invoice #: 112866
 Resp Atty: LRB
 Page: 2

DISBURSEMENTS

Date	Description of Disbursements	Amount
08/17/2022	Paul Dirkmaat- Travel Expense- 7/17-7/19/22 Airfare to Miami	\$635.20
08/17/2022	Paul Dirkmaat- Office Supplies- 7/18/22 USPS	\$5.49
08/17/2022	Paul Dirkmaat- Travel Expense- 7/18/22 Taxi	\$46.00
08/17/2022	Paul Dirkmaat- Office Supplies- 7/18/22 FedEx	\$338.62
08/17/2022	Paul Dirkmaat- Meal Expense- 7/18/22 Breakfast in FL	\$15.88
08/17/2022	Paul Dirkmaat- Meal Expense- 7/18/22 Lunch with LRW and David Callaghan in FL	\$63.99
08/17/2022	Paul Dirkmaat- Meal Expense- 7/19/22 Dinner with LRW and David Callaghan in FL	\$109.35
08/17/2022	Paul Dirkmaat- Travel Expense- 7/18-7/19/22 Hotel in FL	\$270.42
08/17/2022	Paul Dirkmaat- Meal Expense- 7/19/22 Breakfast for PJD	\$38.20
08/17/2022	Paul Dirkmaat- Travel Expense- 7/17-7/19/22 Airport parking	\$68.00
08/18/2022	L. Richard Williams- Travel Expense- 7/10-7/12/22 Airfare to Jacksonville (orig. amount \$645.20, exchanged ticket \$96.01)	\$782.70
08/18/2022	L. Richard Williams- Travel Expense- 7/10/22 Airport snack (no receipt)	\$38.51
08/18/2022	L. Richard Williams- Travel Expense- 7/10-7/12/22 Hotel in Jacksonville for LRW	\$336.58
08/18/2022	L. Richard Williams- Travel Expense- 7/10-7/12/22 Hotel in Jacksonville for PJD	\$510.01
08/18/2022	L. Richard Williams- Travel Expense- 7/17-7/19/22 Airfare to Miami (previous flights in ICE)	\$153.49
08/18/2022	L. Richard Williams- Travel Expense- 7/17/22 Taxi in Miami	\$37.44
08/18/2022	L. Richard Williams- Meal Expense- 7/17/22 Airport snack	\$7.15
08/18/2022	L. Richard Williams- Meal Expense- 7/17/22 Airport snack	\$7.98
08/18/2022	L. Richard Williams- Travel Expense- 7/17/22 Meal	\$40.84
08/18/2022	L. Richard Williams- Travel Expense- 7/17/22 Baggage fee (no receipt)	\$9.00
08/18/2022	L. Richard Williams- Travel Expense- 7/19/22 Meal	\$13.41
08/18/2022	L. Richard Williams- Travel Expense- 7/17-7/19/22 Hotel in Miami for LRW	\$557.44
08/18/2022	L. Richard Williams- Meal Expense- 7/21/22 Lunch for LRW	\$32.63
08/18/2022	Westlaw Legal Research	\$8.54
08/19/2022	Max Haley- Meal Expense- Lunch team meeting for MH, MJK, EG, AM and AB	\$87.68
08/25/2022	Scanned Documents	\$446.75
08/25/2022	Westlaw Legal Research	\$87.89
08/29/2022	Westlaw Legal Research	\$17.08
08/30/2022	Westlaw Legal Research	\$103.13

September 28, 2022
 Client: 035074
 Matter: 000001
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 Resp Atty: LRB
 Page: 3

DISBURSEMENTS

Date	Description of Disbursements	Amount
08/31/2022	Photocopy Expense	\$4,345.50
08/31/2022	Color Copies	\$5,394.00
08/31/2022	D. Bart Dewey- Meal Expense- 8/18/22 Working dinner for TKS and EG	\$30.17
08/31/2022	Alex Morris- Meal Expense- 8/12/22 Dinner for AM working on expert report	\$16.34
08/31/2022	Secretarial Overtime - VLL 8/17/22	\$63.45
08/31/2022	Secretarial Overtime - VLL 8/18/22	\$31.73
08/31/2022	Secretarial Overtime - CIV 8/17/22	\$29.42
08/31/2022	Secretarial Overtime - KDW 8/19/22	\$169.24
08/31/2022	Secretarial Overtime - KDW 8/19/22	\$67.70
08/31/2022	Cash- Mileage- 5/3/22 Roundtrip to expert's house at Phoenix Country Club (9.8 miles)	\$5.74
	Total Disbursements	\$18,252.95
	Previous Balance	\$47,727.16
	Less Payments	(\$0.00)
	Balance Forward	\$47,727.16
	Current Disbursements	\$18,252.95
	Current Interest	\$52.48
	Total Current Charges	\$18,305.43
	Combined Balance Due	\$66,032.59

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

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 PHOENIX, AZ 85008
 480-429-3000
 EIN 86-0901734

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

October 05, 2022
 Client: 035074
 Matter: 000001
 Invoice #: 112878
 Resp. Atty: LRB

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through September 30, 2022

Previous Balance	\$66,032.59
<i>Less Payments</i>	<i>(\$0.00)</i>
Balance Forward	\$66,032.59
Current Disbursements	\$4,275.54
Current Interest	\$139.01
Total Current Charges	\$4,414.55
Combined Balance Due	\$70,447.14

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

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Attention: Daniel Newman

October 05, 2022
 Client: 035074
 Matter: 000001
 Invoice #: 112878
 Resp Atty: LRB
 Page: 1

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through September 30, 2022

DISBURSEMENTS

Date	Description of Disbursements	Amount
09/04/2022	Westlaw Legal Research	\$67.86
09/05/2022	Westlaw Legal Research	\$51.43
09/06/2022	Westlaw Legal Research	\$110.56
09/12/2022	Kathleen Kelly- Meal Expense- 8/1/22 Team Meeting Lunch	\$182.14
09/13/2022	Scanned Documents	\$13.25
09/13/2022	L. Richard Williams- Meal Expense- 8/8/22 Lunch for LRW	\$32.30
09/13/2022	L. Richard Williams- Meal Expense- 8/16/22 Lunch for LRW	\$22.24
09/20/2022	Westlaw Legal Research	\$98.81
09/21/2022	Westlaw Legal Research	\$204.65
09/23/2022	Westlaw Legal Research	\$120.71
09/24/2022	Westlaw Legal Research	\$28.52
09/26/2022	Westlaw Legal Research	\$366.32
09/29/2022	Photocopy Expense	\$627.75
09/29/2022	Color Copies	\$2,349.00
	Total Disbursements	\$4,275.54

October 05, 2022

Client: 035074

Matter: 000001

Invoice #: 112878

Resp Atty: LRB

Page: 2

Previous Balance	\$66,032.59
<i>Less Payments</i>	<i>(\$0.00)</i>
Balance Forward	\$66,032.59
Current Disbursements	\$4,275.54
Current Interest	\$139.01
Total Current Charges	\$4,414.55
Combined Balance Due	\$70,447.14

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.

Grossman Roth Yaffa Cohen, P.A.

2525 Ponce De Leon Blvd.

Suite 1150

Miami, Florida 33134

(305) 442-8666 ext. 122

DANIEL NEWMAN

October 13, 2022
Reference No.: 16848CLIENT: 6675
MATTER: 161745NEWMAN, DANIEL, AS RECEIVER
NEWMAN, DANIEL, ET.AL. V. ERNST & YOUNG

Date	Expenses	Amount
03/11/22	Services Rendered - Online research - 2/01/22 - 2/28/22 - Thomson Reuters-West;Check#115808	719.02
04/07/22	Services Rendered - Online research - 3/01/22 - 3/31/22 - Thomson Reuters-West;Check#115927	449.90
04/21/22	Travel Expenses - Reimb. meeting with client in Phoenix - SZG;Check#115984	1,200.09
04/21/22	Services Rendered - Court search 1/1/22 - 3/31/22 - PACER;Check#115987	5.50
04/21/22	Services Rendered - Court search 1/1/22 - 3/31/22 - PACER;Check#115987	1.40
05/11/22	Travel Expenses - Reimb. meeting w/client and co-counsel in Phoenix (4/11/22) - SZG;Check#116072	607.91
06/21/22	Services Rendered - Online research - 5/01/22 - 5/31/22- Thomson Reuters-West;Check#116231	18.21
06/21/22	Services Rendered - Online research - 5/01/22 - 5/31/22- Thomson Reuters-West;Check#116231	177.11
06/30/22	Printing (BW)	3.75
07/13/22	Services Rendered - Online research - 6/01/22 - 6/30/22 - Thomson Reuters-West;Check#116336	66.89
07/31/22	Photocopy Charge - B/W	2.00
	Total For Expenses	3,251.78
	Total for Services and Expenses	3,251.78
	Amount Due	\$ 3,251.78