

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
FORT MYERS DIVISION

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

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

vs.

FOUNDING PARTNERS CAPITAL MANAGEMENT  
and WILLIAM L. GUNLICKS,

Defendants,

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

Relief Defendants.

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**THE RECEIVER'S NINETEENTH 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 Nineteenth Application for Allowance and Payment of Fees and Expenses (“Application”) Incurred by the Receiver, the Receiver’s Accountant, and the Receiver’s local counsel in the litigation with Ernst & Young (“E&Y Litigation”), for reasonable fees and costs, and requests that this Court enter an Order authorizing him to make payments for certain

professional services and expenses incurred during the period of November 1, 2023 through September 30, 2024 (the “Application Period”).

The Receiver respectfully requests that this Court authorize the Receiver to pay: (a) Nelson Mullins Riley & Scarborough LLP (“Nelson Mullins”),<sup>1</sup> 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; and (c) Grossman Roth Yaffa Cohen, P.A. (“Grossman Roth”), the Receiver’s local counsel in the E&Y Litigation, for reasonable costs. The requested payment of fees and costs will be made from the Receivership Estate.

*The U.S. Securities and Exchange Commission (“SEC”) has reviewed this Application and has no objection.*

## **I. ANTICIPATED CLOSURE OF RECEIVERSHIP**

The Receiver intends to file a Final Report and Motion to Close Receivership in November 2024 (“Final Motion”). The Final Motion will include a final request for payment of fees and expenses. As such, this Nineteenth Application is the second to last fee application the Receiver intends to file.

## **II. 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].

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<sup>1</sup> Nelson Mullins Broad and Cassel is now known as Nelson Mullins Riley & Scarborough LLP.

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. 752-753

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

- Communications with retained counsel and consultants in connection with the settlement of the E&Y Litigation;
- Analysis and work related to the settlement of the E&Y Litigation;
- Communications with Approved Claimants related to the settlement of the E&Y Litigation;
- Coordinating and working collaboratively with Special Counsel on miscellaneous issues affecting the Receivership Estate and E&Y Litigation, including the filing of the Joint Stipulation of Dismissal for the E&Y Litigation;

- Work and communications related to the previous interim distribution of funds;
- Preparation and filing of Motion for Authorization to Pay Fees to Special Counsel, Order thereon, wire transfers to special counsel and local counsel;
- Preparation of distribution schedules, Motion for Court Approval of Second Interim Distribution of Funds, Order Approving Receiver's Objection Procedure;
- 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 and filing of Motion for Court Approval to Recognize Transfers of Claims in Receivership Books and Records;
- Preparation and filing of notices related to the second interim distribution;
- Preparation and filing of court filings related to the second interim distribution to FP Offshore;
- Preparation of second distribution checks and disseminate to Approved Claimants, and tracking and monitoring of same;
- Coordination and communication with the Receiver's accountants related to distributions and tax issues;
- Attending to the investments of Founding Partners Hybrid Value Fund, including holdings in National Advisors Holdings and attendance at shareholder meetings;
- Preparing for Receiver's deposition in an action brought by the trustee for Promise Healthcare against numerous individuals and attendance at that deposition;
- Attention to return of Receivership materials from special counsel;
- Work performed in connections with preparing for close out of the Receivership; and

- Standard review and maintenance of the Receivership Estate, including:
  - website updates;
  - posting of key motions and orders;
  - reconciliation of bank accounts;
  - maintaining hosted data, gathering information for transferring receivership data to cold storage;
  - preparation of quarterly Standardized Fund Accounting Reports;
  - communications with SEC counsel;
  - assistance with preparation of, review of and dissemination of tax returns (including 1099s, K-1s, W-9s);
  - corporate filings and annual reports;
  - updates to maintain accurate contact information in Receiver’s books and records; and
  - maintaining active status of and payment of corporate and registered agent fees.

As noted, the Receiver respectfully requests approval to pay professional fees and the reimbursement of certain expenses incurred on behalf of the Receiver for services rendered during the Application Period.

These amounts total \$260,241.67 in the aggregate (“Total Award”). The Total Award is comprised of: (a) \$213,014.62 in legal fees and costs incurred during the Application Period for Nelson Mullins; (b) \$47,206.00 in professional fees and costs incurred during the Application Period for Berkowitz Pollack & Brant; and (c) \$21.05 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.<sup>2</sup>

This is the Receiver's Nineteenth Application to the Court for compensation and reimbursements of expenses for services rendered on behalf of the Receiver.<sup>3</sup> No understanding exists between the Receiver and any other person for the sharing of compensation sought by the Receiver, except among the partners and associates of the employees of the firms retained by the Receiver.

As demonstrative of the efforts performed on behalf of the Receiver, the Receiver has attached exhibits to its 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; and
- Exhibit 3: Summary of individualized expenses for Grossman Roth.

Exhibits 1 - 3 contain an aggregate summary of all applicable hours, fees, and costs of all professionals and paraprofessionals for Nelson Mullins, Berkowitz Pollack & Brant, and Grossman Roth. The total amount represents the amount of time expended by each attorney, paralegal, and professional multiplied by the applicable Court-approved hourly rate. These exhibits also contain individualized and detailed descriptions of the daily services rendered and the hours expended by the various attorneys, paralegals, and professionals for Nelson Mullins and Berkowitz Pollack & Brant, during the Application Period.

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<sup>2</sup> Many, but not all, write-offs are evident from the detailed billing records submitted with this Application.

<sup>3</sup> This does not include the two fee applications filed previously relating to only to the *Sun Litigation*.

### 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 11<sup>th</sup> Circuit multi-factor test propounded in *In re Norman*, as follows.

**A. The First Factor**<sup>4</sup>

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. This work is described in detail above, and, in summary, includes the following:

- Preparing and filing of various motions related to the settlement with E&Y, described above, and discussions relating to same;
- Complying with Court orders related to the settlement with E&Y;
- Addressing and responding to investor inquiries including numerous calls with investors regarding various matters;
- 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;
- Engaging in other communications and activities related to the general administration of the Receivership Estate; and
- Addressing issues and obtaining information concerning Hybrid Value holdings.

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<sup>4</sup> 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.

**B. The Second and Third Factors**

The Receiver respectfully submits that the E&Y Litigation was a complex and time-consuming litigation. Most of the Receiver's work during the Application Period was related to the settlement of the E&Y Litigation and the second interim distribution of funds to Approved Claimants. 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 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 Receiver to make payments for the total sum of \$260,241.67 consisting of: (a) \$213,014.62 in legal fees and costs incurred during the Application Period for Nelson Mullins; (b) \$47,206.00 in professional fees and costs incurred during the Application Period for Berkowitz Pollack & Brant; and (c) \$21.05 in costs for Grossman Roth.

**CERTIFICATE OF SERVICE**

I hereby certify that on October 17, 2024, 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: October 17, 2024.

Respectfully submitted,

**NELSON MULLINS RILEY & SCARBOROUGH**

Attorneys for Receiver  
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2 South Biscayne Boulevard  
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By: /s/ Christopher Cavallo

Christopher Cavallo, Esq.  
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Newman, Daniel S., Receiver  
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October 15, 2024  
Invoice 2728252 Page 1

Our Matter # 143125/00001 For Services Through 09/30/24  
Name of Matter: SEC v. Founding Partners Capital Management Co., et al.

11/01/23	<p>FOUR: Communications with Bart Dewey (.3), Communication from Sharon Foote with SFAR, review proposed changes (.2); Review SFAR with Receiver, obtain execution (.2); Review investor queries with C. Cavallo (.2); Prepare correspondence to Teresa Verges, communication and electronic delivery of letter and SFAR, post SFAR on website (.8); Written and telephonic communications with Mia Frimann, Romelle and Barbara Cruz (.3); Attention to reports from Beus Gilbert and Grossman Roth (.3).</p> <p>T. ANZALONE</p>	2.30 hrs.	\$345.00
11/02/23	<p>FOUR: Review investor query, communication with C. Cavallo with proposed language for investor update (.2); Review pending transfer requests (.3); Communications with Sharita Glass (.2); Telephone conference with Bart Dewey (.1).</p> <p>T. ANZALONE</p>	0.80 hrs.	\$120.00
11/03/23	<p>FOUR: Review communication and signed Sworn Letter Agreement from investor TG, and prepare response (.3); Communication from Barbara Cruz and review FP Summary by Project and other report (.4); Communications regarding Receiver's next filing (.7); Attention to materials used at hearing (.5); Telephone conferences with Bart Dewey re: Proof of Claims, Berkowitz materials (.3).</p> <p>T. ANZALONE</p>	2.20 hrs.	\$330.00
11/06/23	<p>FOUR - Review correspondence from Trish Anzalone re: Hybrid holding. (.1)</p> <p>D.S. NEWMAN</p>	0.10 hrs.	\$31.50
11/06/23	<p>FOUR: Review communication from investor SS, send to team (.2); Strategy and analysis conference with Attorneys Dan Newman (.2); Examine correspondence from investor BP, confer with C. Cavallo re: bullet points (.3); Prepare global response and update for posting on website (.5); Review IST communications, status of invoices for past 3 months for hosting, compile payment history (.4); Review correspondence from National Advisors Holdings to FPCM, FPSV and FPEF re: allocated funds for Modified Dutch Auction, transmit information (.3); Continued communications with S. Glass, B. Dewey, S. Jacques re: FP materials (.6); Prepare check to IST for September and October, obtain execution and transmit same (.6).</p>		

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 2

	T. ANZALONE	3.10 hrs.	\$465.00
11/07/23	FOUR: Communications with R. Brailey, M. Bronson, request accounting reports, review work in progress reports from all retained professionals, request for edits (1.8); Commence initial draft of Receiver's Report, review SEC guidelines for billing (1.6); Review edited language for update to investors re: approval hearing, upcoming distribution and process (.2).		
	T. ANZALONE	3.60 hrs.	\$540.00
11/08/23	FOUR: Prepare for zoom call with Tony Salazar (.3); Telephone conferences with Paulina Scherer (.2); Communications with S. Glass, B. Dewey re: index (.4); Review prebills of all retained professionals, perform additional edits, communications with R. Bailey (1.4); Complete draft receiver report and circulate to team (1.5); Review FedEx update on returned package from Bermuda (.1); Confer with C. Cavallo (.2); Review final prebill from accounting, circulate to team and communication to team regarding review (.5).		
	T. ANZALONE	4.60 hrs.	\$690.00
11/09/23	FOUR: Call from IRS counsel re request for information on Sun settlement related tax analysis and calls with Berkowitz re same.		
	J. ETRA	0.60 hrs.	\$189.00
11/09/23	FOUR - Review correspondence from Trish Anzalone draft correspondence to counsel for Receiver re: website update. (.5)		
	D.S. NEWMAN	0.50 hrs.	\$157.50
11/09/23	FOUR: Meet with Receiver (.5); Review Gunlicks account statement for October (.2); Examine correspondence from National Advisors Holding update, review initial Receiver's Reports to ascertain investment with NAH, review status reports as it relates to NAH, calendar Webinar (.6); Review prior app filed with court, confer with CC ; attention to filings (.7); Review receiver's comments, research filings pertaining to Mayer Brown and E&Y settlement, prepare reply re: same (.6); Telephonic communication from investor BP, and circulate queries to team (.2); Prepare communication to attorneys re: proposed investor responses, update to website (.3).		
	T. ANZALONE	3.10 hrs.	\$465.00
11/10/23	FOUR: Follow up with Berkowitz firm.		
	J. ETRA	0.30 hrs.	\$94.50
11/10/23	FOUR: Attention to non-delivery notice, confer with Robert Jimenez (.3); Telephone calls to Customs Agent at FedEx Express in Bermuda (3 calls); Prepare update re: escalating to manager, obtain case number (.4).		
	T. ANZALONE	0.70 hrs.	\$105.00
11/13/23	FOUR - Revise website update and draft correspondence relating to same.		
	D.S. NEWMAN	0.30 hrs.	\$94.50

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 3

11/13/23	FOUR: Communications from special counsel, finalize Index of 45 boxes at Beus Gilbert (.4); Communications with Sharita Glass re: same (.3); Communications with Receiver and counsel, finalize language for investor responses, prepare written responses to investors regarding outcome of hearing, process for distribution (1.9). T. ANZALONE	2.60 hrs.	\$390.00
11/14/23	FOUR: Call and email correspondence with IRS counsel, distributed subpoena internally. J. ETRA	1.00 hrs.	\$315.00
11/14/23	FOUR - Review correspondence from John Etra re: subpoena re: documents and related materials. (.3) D.S. NEWMAN	0.30 hrs.	\$94.50
11/14/23	FOUR: Review information for Webinar this afternoon re: National Advisors Holdings (.3); Commence electronic saving of all communications related to transfers, status of matter, investor conference calls and queries, including MB settlement and other issues (1.4); Attend National Advisors Holdings Webinar, transmittal to Receiver of notes from webinar (1.2) T. ANZALONE	2.90 hrs.	\$435.00
11/15/23	FOUR - Review notes pertaining to National Advisors telephone conference. D.S. NEWMAN	0.20 hrs.	\$63.00
11/15/23	FOUR: Examine financial statements from Wells Fargo for 3 receivership accounts (.3); Communications with J. Etra (.2); Review prior communications to/from NAH, information on shares, website; communications re: report (.8); Review October statements from Citibank for FPHVF, FPCM, FPSVF, FPSVFII and FPCMC (.4); Attention to notice re: bar notice delivery return (.2). T. ANZALONE	1.90 hrs.	\$285.00
11/16/23	FOUR: Update files with bank documents (.2); Prepare October statements for Receiver's review, highlight interest (.3); Ongoing electronic saving of investor communications, receivership documents, financial materials (1.7). T. ANZALONE	2.20 hrs.	\$330.00
11/17/23	FOUR - Review fee application and edits and comments to same and draft correspondence to receiver's counsel re: same. D.S. NEWMAN	0.60 hrs.	\$189.00
11/21/23	FOUR: Review correspondence from SEC re fee application D.S. NEWMAN	0.10 hrs.	\$31.50
11/22/23	FOUR: Communications with Chris Cavallo, assist with filing on Receiver's application (.4); Review investor communications (.4); Communications with Receiver (.3). T. ANZALONE	1.10 hrs.	\$165.00
11/25/23	FOUR: Review communication from investor BS (.2); Prepare communication to Receiver and team re: excess funds (.6); Review bank account balances, draft letter to Wells Fargo regarding transfer of funds, for payments to retained professionals (.4).		

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 4

	T. ANZALONE	1.20 hrs.	\$180.00
11/26/23	FOUR: Communications with Receiver (.3); Finalize and transmit letter to Rosary Falero at Wells Fargo requesting transfer of funds (.4); Post fee application on website (.3); Review order granting fee application, prepare checks for retained professionals and obtain execution of same (.8).		
	T. ANZALONE	1.80 hrs.	\$270.00
11/27/23	FOUR: Communications with Melissa McKenzie, Levohn Cain at Wells Fargo, Rene Arguello (.8); Perform breakdown of all timekeepers, communication to D. Newman (1.1); Written communications from and prepare responses to investore re: status (.4).		
	T. ANZALONE	2.30 hrs.	\$345.00
11/29/23	FOUR: Communications with Bart Dewey, review tracking labels for shipping of 49 boxes, written communication with Kelly Coleman re: same (.4); Compile 4th quarter statements and financials/payments received (.4); Review court order re: 18th application filed by Receiver, meet with Receiver (.4); Review of account files, prior court-awards, communications with Ashley Winberly, Fara Palazzolo, D. Newman re: same (1.9); Confer with Receiver and prepare correspondence to Beus Gilbert, Berkowitz Pollack and Grossman Roth and transmittal of court-approved payments (1.6).		
	T. ANZALONE	4.70 hrs.	\$705.00
11/30/23	FOUR: Post order on Receiver's website (.3); Attention to Founding Partners materials and binders (.6); Review correspondence from Carol Lopez re: website improvements (.2); Examine RCP Notice regarding upcoming distribution (.3); Review investor communications and respond to same re: status (.4), Examine correspondence from Wells Fargo for accounts 8481 and 9571 (.3); Compile FP documents from Receiver (.6); Review update from Realty Capital Partners re: FPHVF investment 1-35/Loop 288, circulate to team (.3); Preliminary review of National Advisors Holdings package to FP Equity Fund, FPSVF and FPCM (.5); Review correspondence on behalf of investor KLOT regarding change to EIN number in our records (.2).		
	T. ANZALONE	3.70 hrs.	\$555.00
12/01/23	FOUR: Review of 3 packets from National Advisors Holdings including correspondence NAH bylaws, letter to tender shares, offer to purchase (.8); Telephone conferences with Kathleen Huerta re: FP hosted data (.3); Update Excels and reconcile Citibank accounts for August, September and October on accounts xx9434, xx9463, xx9476, xx8273 and xx8309 (.9); Update Excel and reconcile Wells Fargo account for xx9126 (.2); Prepare communication re: missing transactions for WF savings accounts (.2); Review Bank of America letter regarding Order in response to Motion re: Non-Investor Claim Process from 2020, telephone conference with bank representative and prepare update to team (.5); Prepare correspondence to IST requesting options for data being hosted (.3); Prepare correspondence to Receiver and attorneys re: NAH offer to purchase shares and information received on the 3 accounts (.3); Review RCP letter and information re: apartment investment and opportunity, prepare transmittal to Dan Newman (.3).		
	T. ANZALONE	3.80 hrs.	\$570.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 5

12/04/23	<p>FOUR: Meet with J. Falcon, review additional materials received (.2); Prepare update to team re: deadline to tender offer re: shares NAH (.3); Review WF accounts 9571 and 8481, reconcile Excels Update Excels (.7); Reconcile Citibank accounts for August, September and October on accounts xx9434, xx9463, xx9476, xx8273 and xx8309 (1.1); Examine letter from Wells Fargo confirming recent transfer from savings to checking account (.2); Communications with Sauveur Jacques (.2); Review Update, Notice and 4th distribution check from Realty Capital Partners re: 1-35/Loop 288 investment with FPHV, meet with Receiver, arrange for deposit at Citibank (.6).</p> <p>T. ANZALONE</p>	3.30 hrs.	\$495.00
12/04/23	<p>FOUR: Receipt of email correspondence from registered agent regarding 2024 renewal invoices for registered agent services in Delaware and Florida (.1); Download and review copies of invoices and prepare same for client files (.2); Draft email correspondence to T. Anzalone providing same (.1).</p> <p>G. FASCO</p>	0.40 hrs.	\$60.00
12/05/23	<p>FOUR - Review correspondence re: approved claimants. (.1); Review correspondence re: off-shore entries status and administrative cost and conference with Trish Anzalone re: same. (.2)</p> <p>D.S. NEWMAN</p>	0.30 hrs.	\$94.50
12/05/23	<p>FOUR: Review communication from G. Fasco, various invoices from Capitol Services for registered agent services on behalf of the Founding Partners receivership entities for the year 2024 (.3); Ongoing electronic saving of investor communications (.8); Review update from Kelly Coleman re: partial delivery of FP boxes from BG office (.2); Communication from Elizabeth Budzynski re: FPGF corporate fees for 2024 (.2); Confer with Receiver (.2); Review status of sworn letter agreements, prepare communication to KH on behalf of PP Partnership (.5).</p> <p>T. ANZALONE</p>	2.20 hrs.	\$330.00
12/06/23	<p>FOUR - Review invoices re: vendors and letters re: payment pertaining to same as well as execution of checks for same and conference with bank re: same.</p> <p>D.S. NEWMAN</p>	0.70 hrs.	\$220.50
12/06/23	<p>FOUR: Confirming written communication from Kelly Coleman, all boxes received in RAC, telephonic communications with K. Coleman and review itemized list, follow up written communication requesting report of all materials (.6); Review IST correspondence and invoice for November hosting (.3); Attention to FP materials, communications with S. Jacques re same (.8); Receipt and review of executed Sworn Letter Agreement on behalf of #25, update chart (.4); Review Amended Letter of Transmittal to Tender Shares of Common Stock and information from National Advisors Holdings, prepare transmittal to team re: same (.3); Review invoices for Florida and Delaware registered agent services (.3); Confer with Receiver re: same, review FP accounts and balances (.4); Prepare letter to Maydell Lima at Citibank requesting transfer from xxx9434 to xxx9463 (.5); Prepare checks to IST for payment of November hosting, prepare checks for registered agent services (from 5 different accounts), obtain execution of checks, prepare correspondence and transmittal of payments (2.1).</p> <p>T. ANZALONE</p>	5.70 hrs.	\$855.00



Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 6

12/07/23	FOUR: Attention to materials for bar order and mailings, 2022 financials, information related to NAH, settlement documents with Mayer Brown and E&Y (1.8); Preliminary review of communication from K. Coleman regarding boxes (.2); Review original documents and consents, update list re: transfer investors (.6); Prepare information to Receiver re: Gunlicks account (.2) T. ANZALONE	2.80 hrs.	\$420.00
12/11/23	FOUR: Review correspondence from Alex Morris. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
12/11/23	FOUR: Written and telephonic communications with off site storage in Columbia (.4); Attention to numerous timeline and damages binders compiled for DSN deposition (.8); Review correspondence from RCP regarding year end record keeping (.3); Examine correspondence from Citibank re: FPHVF and FPCM accounts (.3); Preliminary review of 5 bank statements for November 2023 from Citi Prviate Bank, Gunlicks statement from Truist, organize bank account files (.7). T. ANZALONE	2.50 hrs.	\$375.00
12/12/23	FOUR: Written and telephonic communications with Kelly Coleman (.3); Review investor responses (.2). T. ANZALONE	0.50 hrs.	\$75.00
12/13/23	FOUR: Telephonic and written communications with investor WBM (.3); Review final report from Kelly Coleman, RAC (.3); Review investor correspondence, queries from TJ, prepare response (.2); Confer with S. Jacques regarding additional Founding Partners documents (.4); Telephone conference with investor FW (.2). T. ANZALONE	1.40 hrs.	\$210.00
12/14/23	FOUR: Review docket; review subpoenas; research for filing motion to quash; left voicemail for IRS counsel; confer with Sam Ludington. M.S. MCROBERTS	1.40 hrs.	\$441.00
12/14/23	ONE - Revise motion for protective order. D.S. NEWMAN	1.10 hrs.	\$346.50
12/14/23	FOUR: Drafted Motion to Quash and Objections Subpoena to Testify and Produce Documents issued to Dan Newman and Jonathan Etra. S. LUDINGTON	6.50 hrs.	\$1,625.00
12/14/23	FOUR: Written correspondence from investor #119, and update spreadsheet with 2 new locations (.3); Review undeliverable email, telephone conference with FW re: investor #1 (.3); Review communication from KS re: status of checks, review contact information, telephone conference with K. Stacy re: same (.3); Review correspondence from investor 35 re: new address, update chart (.3); Meet with Sam Ludington re: Lawrence Leder subpoena, review LL depo and affidavit from Sun Capital case, transmittal of documents regarding same (.7); Telephone conference with K. Tsarpalas @ Gresham, written communications, update chart, and prepare response re: status of settlement (.4); Compile all Wells Fargo, Citibank and Truist bank statements for November, highlight interest, confer with Receiver (.4); Examine correspondence from Citi Global Wealth re: FPSVF II accounts (.2).		

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 7

	T. ANZALONE	2.90 hrs.	\$435.00
12/15/23	FOUR: Review docket; review subpoenas; review email correspondence; research for filing motion to quash; telephone calls with IRS counsel; telephone call with Tax Court Clerk's office; telephone calls with Judge Toro's office; review tax court rules; confer with Sam Ludington and Dan Newman; review and edit motions to quash; teleconference with Dan Newman and Lawrence Leder; review receivership files. M.S. MCROBERTS	4.50 hrs.	\$1,417.50
12/15/23	FOUR - Revise emergency motion to quash subpoena and multiple conferences with Sam Ludington re: same and review materials in connection with same. (1.0); Telephone conference with Matthew McRoberts re: emergency motion and tax court subpoena. (.5); Telephone conference with Matthew McRoberts and Lawrence Leder re: tax court subpoena. (.4) D.S. NEWMAN	1.90 hrs.	\$598.50
12/15/23	ONE - Telephone and office conferences re: tax court subpoena. D.S. NEWMAN	0.50 hrs.	\$157.50
12/15/23	FOUR: Reviewed and revised motion to quash; conference with Matthew McRoberts re: filing Motions to Quash S. LUDINGTON	4.80 hrs.	\$1,200.00
12/15/23	FOUR: Review written communication from DK representative for investor (.2); Meet with S. Ludington and pull filings (.3); Meet with S. Ludington, Receiver, call to Matthew McRoberts (.4); Review documents related to 2014 Closing, research documents pertaining to L. Leder, original SEC complaint, escrow agreement with HLP and FPSV, tax closing agreement, Promise Hospital of Port Arthur, HLP, Leder transcripts from SEC action, perform searches on NetDocs and Relativity, communications with Kathleen Huerta, written transmittal of documents to Receiver and S. Ludington (5.9). T. ANZALONE	6.80 hrs.	\$1,020.00
12/16/23	FOUR: Perform additional research for amended escrow agreement, communication to Receiver and S. Ludington (2.1). T. ANZALONE	2.10 hrs.	\$315.00
12/17/23	FOUR: Review file; review documentation related to subpoena. M.S. MCROBERTS	0.40 hrs.	\$126.00
12/18/23	FOUR: Review file; review documentation; review motions; review tax court rules; prepare for tax court calendar hearing; attend tax court calendar call and argue motion to quash subpoenas; attend settlement conference with petitioner and respondent. M.S. MCROBERTS	4.30 hrs.	\$1,354.50
12/18/23	FOUR - Review materials in connection with subpoena to appear and potentially testify in Leder tax case. (1.0); Attend hearing and meet with parties in connection with subpoena to appear for potential testimony at Leder tax case. (3.0) D.S. NEWMAN	4.00 hrs.	\$1,260.00
12/18/23	FOUR: Accompanied Receiver Dan Newman in response to subpoena in trial of Lawrence Leder		

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 8

	S. LUDINGTON	3.80 hrs.	\$950.00
12/18/23	FOUR: Final preparations for Dan Newman's testimony re: Larry Leder Subpoena, confer with Attorney Sam Ludington and D. Newman re: same (1.5); Review correspondence from investor representative, prepare response requesting managing member instructions (.2). T. ANZALONE	1.70 hrs.	\$255.00
12/19/23	FOUR: Review response from SH, update records to reflect new address for HDA, new email address for DK and prepare confirmation of same (.3). T. ANZALONE	0.30 hrs.	\$45.00
12/20/23	FOUR: Review communication from email from representative for #134 (.2); Examine correspondence re: investor 46 distributed into 2 descendants trusts (.3); Telephone conference with P. Doglione representative for #46 (.2); Prepare update to Chris Cavallo re: same, addition to motion to recognize transfers (.2); Review response from JF investor (.1). T. ANZALONE	1.00 hrs.	\$150.00
01/02/24	FOUR: Communications with Chris Cavallo regarding transfer motion, prepare response re: additional potential transferees from review of communications after interim distribution (.4). T. ANZALONE	0.40 hrs.	\$60.00
01/03/24	FOUR: Prepare response to authorized investor representative re: status (.2); T. ANZALONE	0.20 hrs.	\$30.00
01/05/24	FOUR: Review requests for information from investor. T. ANZALONE	0.20 hrs.	\$30.00
01/06/24	FOUR: Attention to investor responses. T. ANZALONE	0.20 hrs.	\$30.00
01/08/24	FOUR: Review correspondence re: approved claimant. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
01/08/24	FOUR: Strategy conference with Attorney D. Newman (.2); Review communication from investor re: status of distribution (.2); Review correspondence from IST, December invoice (.3); Attention to National Advisors Holdings update (.3); Correspondence from Wells Fargo re: current interest rates (.2); Telephone conference and written communications from new trustee for investor, requesting transfer of interest in #46 to 2 trusts, prepare communication to C. Cavallo re: same (.7). T. ANZALONE	1.90 hrs.	\$285.00
01/10/24	FOUR: Confer with S. Jacques, attention to documents, binders, depo transcripts and other Founding Partners materials including Receiver's documents (.5). T. ANZALONE	0.50 hrs.	\$75.00
01/11/24	FOUR: Further review of numerous documents provided by new trustee, draft Sworn Letter Agreement for #46 (1.7); Commence gathering 2024 financials (.6).		

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 9

	T. ANZALONE	2.30 hrs.	\$345.00
01/12/24	FOUR: Finalize and file motion for approval to pay special counsel. C.C. CAVALLO	1.50 hrs.	\$472.50
01/12/24	FOUR: Written request from Dafne Espinoza for 4th quarter financials; Review December statements received so far, 5 Citibank statements, and 2 Wells Fargo statements; Commence organization of SFAR documents; Prepare response to D. Espinoza regarding same; Review and respond to investor email (1.9). T. ANZALONE	1.90 hrs.	\$285.00
01/16/24	FOUR - Draft correspondence to Scott Bouchner and Ed Cooper re: motion for distribution and expense related questions, review follow-up correspondence from Ed Cooper and Scott Bouchner; and draft follow-up correspondence. (.3) D.S. NEWMAN	0.30 hrs.	\$94.50
01/16/24	FOUR: Receipt and review of remaining Wells Fargo checking account statement, file away all recent statements (.4); Prepare electronic copies of all 2023 4th quarter financials and backup documents for Berkowitz Pollack, prepare transmittal to Dafne Espinoza (1.9). T. ANZALONE	2.30 hrs.	\$345.00
01/17/24	FOUR: Communications with Sharon Foote, compile additional information for SFAR; Review all December statements from Truist, Wells Fargo and Citibank, attention to interest on all banks, highlight areas, prepare copies for Receiver; Confer with Receiver; Arrange for deposit at Citibank of witness fee check to Dan Newman for testifying in Larry Leder subpoena; Attention to filing and organization of 2023 materials; Review invoice from IST for December hosting, prepare check, obtain execution and transmit payment (3.2). T. ANZALONE	3.20 hrs.	\$480.00
01/18/24	FOUR - Review correspondence from Ed Cooper and draft correspondence to Ed Cooper re: administration related issues. (.3); Review correspondence from Stuart Grossman. (.1); Brief telephone conference with Stuart Grossman. (.1); Conference with Chris Cavallo and review correspondence from Chris Cavallo. (.3) D.S. NEWMAN	0.80 hrs.	\$252.00
01/18/24	FOUR: Review investor communications re: transfer; Meet with C. Cavallo to discuss; Review circumstances surrounding cashed checks from initial distribution including K-1s and other factors for several investors, follow up meeting with C. Cavallo re: same (1.4). T. ANZALONE	1.40 hrs.	\$210.00
01/19/24	FOUR: Strategy and analysis conference with Receiver Dan Newman; Telephone conference with wife of deceased investor JB, prepare update to C. Cavallo (.4). T. ANZALONE	0.40 hrs.	\$60.00
01/22/24	FOUR: Call from defense counsel, review pacer re recent developments, and review filings, correspondence internally re same and dates. J. ETRA	2.50 hrs.	\$787.50
01/22/24	FOUR - Revise order re: payment of special counsel fees. (.3)		

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 10

Date	Description	Hours	Amount
	D.S. NEWMAN	0.30 hrs.	\$94.50
01/22/24	FOUR: Work on proposed order for motion on special counsel fees, including communications re: same. C.C. CAVALLO	1.50 hrs.	\$472.50
01/22/24	FOUR: Review cover letter from Sharon Foote, and attempt to access draft SFAR ; Prepare communication to S. Foote regarding inability to access; Request from Receiver Newman, obtain NAH information; Communication to Receiver re: NAH contact information; Schedule tentative annual shareholders meeting, send invite to team; Review Trust Agreement for investor JB; Prepare communication to C. Cavallo re: Sworn Letter Agreement to wife; Review correspondence from S. Foote and prepare response (2.1). T. ANZALONE	2.10 hrs.	\$315.00
01/23/24	FOUR: Attention to order and logistics re: same. C.C. CAVALLO	2.00 hrs.	\$630.00
01/23/24	FOUR - Review correspondence and order from court re: payment of fees. (.2); Review draft correspondence relating to payment of fees and draft correspondence re: same. (.2); Telephone conference with Wells Fargo re: payment related issues and execution re: same. (.5) D.S. NEWMAN	0.90 hrs.	\$283.50
01/23/24	FOUR: Review/analysis of Second Amended Complaint; call with Plaintiff's counsel. J. ETRA	2.50 hrs.	\$787.50
01/24/24	FOUR: Work on deposition scheduling. J. ETRA	0.50 hrs.	\$157.50
01/24/24	FOUR: Review 4Q SFAR, communication from S. Foote; Prepare update to D. Newman re: updated report (.4). T. ANZALONE	0.40 hrs.	\$60.00
01/25/24	FOUR: Work on deposition scheduling (.3). Correspondence from special counsel law firms re dispute with bank and internally re same (.5). J. ETRA	0.80 hrs.	\$252.00
01/25/24	FOUR: Attention to special counsel payment logistics. C.C. CAVALLO	1.00 hrs.	\$315.00
01/25/24	FOUR: Review correspondence from Victoria Lulciuc at Berkowitz, and prepare response re: 1099s and tax filings (.2). T. ANZALONE	0.20 hrs.	\$30.00
01/26/24	FOUR: Correspondence with counsel for parties in Promise litigation on setting deposition of Mr. Newman (.3) J. ETRA	0.30 hrs.	\$94.50
01/29/24	FOUR: Written communications with Vicky Lulciuc at Berkowitz Pollack; Research prior payments to experts and graphics designer for arbitration and visual aids, Attention to financial information from 3Q and 4Q 2023; Telephone conference with Susan Ingle, request W-9 ; Communications with Debbie Marshall, review W-9 and transmit to V. Lulciuc (1.4).		

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 11

	T. ANZALONE	1.40 hrs.	\$210.00
01/30/24	FOUR: Review of materials in preparation for call with plaintiff's counsel, postponed by plaintiff's counsel. (.7). Conference re tax issues with tax advisor, and others. (.6).		
	J. ETRA	1.30 hrs.	\$409.50
01/30/24	FOUR - Multiple email conferences with counsel relating to distribution motion. (.2); Draft correspondence to Ed Cooper, CPA. (.1); Prepare for and attend telephone conference with Ed Cooper, John Etra and Chris Cavallo. (.4)		
	D.S. NEWMAN	0.70 hrs.	\$220.50
01/30/24	FOUR: Update Citibank Excels for accounts xx9476, xx9463, xx8273, xx8309 and xx9434 with October, November and December transactions, reconcile accounts; Update Wells Fargo Excels for accounts xxx9571, xxx8481 and xxx9126 for October-December, reconcile accounts (1.9).		
	T. ANZALONE	1.90 hrs.	\$285.00
02/01/24	FOUR - Review correspondence from approved claimant and follow-up correspondence from Chris Cavallo to approved claimant.		
	D.S. NEWMAN	0.30 hrs.	\$94.50
02/01/24	FOUR: Written request from investor WM for Form K-1s from 2022, locate 6 K-1s and transmit same to him; Attention to investor communications; Communications with team (1.1)		
	T. ANZALONE	1.10 hrs.	\$165.00
02/05/24	FOUR - Review correspondence from Trish Anzalone and Chris Cavallo re: various issues including approved claimants and motion for distribution and draft multiple correspondence re: same.		
	D.S. NEWMAN	0.70 hrs.	\$220.50
02/05/24	ONE - Review and revise motion for distribution.		
	D.S. NEWMAN	1.10 hrs.	\$346.50
02/05/24	FOUR: Attention to distribution issues; emails with team re: same; prepare draft motion for second distribution; review prior filings related to distributions.		
	C.C. CAVALLO	3.00 hrs.	\$945.00
02/05/24	FOUR: Attention to financials, update folders, review electronic SFAR 1st quarter information; Review correspondence and invoice from IST; Pull together information for second interim distribution, review of motion and highlight areas requiring attention; Prepare reply to K. Huerta at IST regarding per gig unit price reflected thereon (2.4).		
	T. ANZALONE	2.40 hrs.	\$360.00
02/06/24	FOUR: Worked on motion to approve interim distribution (.8). Conferred with Mr. Cavallo re allegations in Promise Amended Complaint and set up meeting with Receiver. (.3).		
	J. ETRA	1.10 hrs.	\$346.50
02/06/24	FOUR: Attention to distribution motion; meetings with team re: same; review documents re: same.		
	C.C. CAVALLO	1.50 hrs.	\$472.50

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 12

02/06/24	FOUR: Review amended Promise complaint; prepare summary re: same; review emails in preparation for Newman deposition in Promise bankruptcy action. C.C. CAVALLO	4.00 hrs.	\$1,260.00
02/06/24	FOUR: Revise motion for distribution. D.S. NEWMAN	1.00 hrs.	\$315.00
02/06/24	FOUR: Review correspondence from Elizabeth Budzynski, Founding Partners Global Fund annual fees from Cayman Islands, communication from J. Etra; Written communications with Kathleen Huerta at IST, review prior monthly invoices and per gig charges going back a few years; Review 1099s from Citibank, Ernst & Young, Wells Fargo, and W-9 received; Examine request from Victoria Lulciuc at Berkowitz Pollack and prepare transmittal of requested items; Written communications with Nicole DiBlasi from IST; Review communication from investor representative and update address for 3 investors on chart (2.4). T. ANZALONE	2.40 hrs.	\$360.00
02/07/24	FOUR: Continued preparation of materials for Newman deposition in Promise matter, reviewing emails and other documents. C.C. CAVALLO	1.20 hrs.	\$378.00
02/07/24	FOUR: Continued preparation of motion for distribution; continued preparation of exhibits for same and review of related documents; telephone conference with Berkowitz accountants for same. C.C. CAVALLO	2.00 hrs.	\$630.00
02/07/24	FOUR - Telephone conference with Ed Cooper and John Etra and Chris Cavallo re: tax related issue. (.7); Draft correspondence to Teresa Verges re: motion for distribution. (.1); Brief conference with counsel re: motion for distribution and proposed revisions. (.2) D.S. NEWMAN	1.00 hrs.	\$315.00
02/07/24	FOUR: Communications with G Fasco re: 2024 annual reports; Prepare for and meet with C. Cavallo regarding motion to transfer, sworn letter agreements received, those we still need, review documents submitted by investors, motion for disbursement; Confer with Receiver, review files needed for his deposition preparation in the Advisory Trust Group v. Baronoff matter; Meet with and communications with S. Jacques, arrange for set up of war room (3.8). T. ANZALONE	3.80 hrs.	\$570.00
02/07/24	FOUR: Receipt and review of Florida annual report notices for the receivership entities (0.2); Communication with T. Anzalone regarding same (0.2); File 2024 Florida annual reports (2.0); Submit payment vouchers to T. Anzalone for payment (.1). G. FASCO	2.50 hrs.	\$375.00
02/08/24	FOUR: Meeting re AC and deposition. J. ETRA	1.00 hrs.	\$315.00
02/08/24	FOUR: Emails and call with Mr. Bouchner from Berkowitz re: distribution issues; review schedules; emails with team re: revisions to motion for distribution; revisions to motion. C.C. CAVALLO	1.50 hrs.	\$472.50

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 13

02/08/24	FOUR: Meeting with team to prepare for Promise deposition; review amended complaint and notes from same. C.C. CAVALLO	2.00 hrs.	\$630.00
02/08/24	FOUR - Meeting with Receiver's counsel re: upcoming deposition of receiver and to discuss factual issues. (1.1) D.S. NEWMAN	1.10 hrs.	\$346.50
02/08/24	FOUR: Written correspondence from Victoria Lulciuc; Communications and continue gathering files for DSN depo preparation; Communications with S. Jacques; Perform modifications to JB Sworn Letter Agreement, communication to C. Cavallo; Review payment vouchers for 2024 annual reports, FPGF Cayman Island (1.5). T. ANZALONE	1.50 hrs.	\$225.00
02/09/24	FOUR: Review documents including board minutes and related emails for Promise deposition prep. C.C. CAVALLO	1.00 hrs.	\$315.00
02/09/24	FOUR: Review written request from WM on behalf of investor 3; Review prior tax returns, determine fund for this investor, locate K-1s from 2021 and 2022 and transmit to CPA (.5). T. ANZALONE	0.50 hrs.	\$75.00
02/12/24	FOUR: Review schedule for distribution; revise motion for distribution; review prior distribution; emails with team re: finalizing same; prepare proposed order for distribution objection schedule. C.C. CAVALLO	2.50 hrs.	\$787.50
02/12/24	FOUR - Draft correspondence to approved claimant. (.1); Draft correspondence to receivers' accountants and review correspondence from receivers' accountants. (.2); Review related correspondence from counsel re: communication re: motion for distribution. (.3); Review materials relating to escrow bank account and information to be provided to bank. (.3) D.S. NEWMAN	0.90 hrs.	\$283.50
02/12/24	FOUR: Review written correspondence from Truist related to WG account; Meet with Receiver regarding account, research monthly disbursements to WG, orders entered thereon, research court ruling re: monies left in WG account, review filings, SFARs and Receiver's Reports; Obtain Receiver's execution and transmit letter and Orders to Truist; Telephone conference with C. Cavallo re: transfer motion; Review communication from C. Cavallo, communication from Scott Bouchner, review Revised Schedule A, calculate percentages for certain investors; Review communication from C. Cavallo, Motion for Second Distribution (3.4) T. ANZALONE	3.40 hrs.	\$510.00
02/13/24	FOUR - Communications with Chris Cavallo pertaining to filing of motion for distribution and related issues. (.3); Review correspondence from Trish Anzalone re: email to approved claimant's. (.2); Draft correspondence pertaining to website update re: filing. (.2) D.S. NEWMAN	0.70 hrs.	\$220.50



Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 14

02/13/24	FOUR: Telephone conference with daughter of deceased investor, request wife's death certification; Review death certificate for investor GS; Communications regarding documents necessary for DN's depo prep; Attention to motion re second distribution, order thereon, draft wording for notice to approved claimants, communications with team; Written communications with IST, review corrected invoices; Draft initial notice to approved investors with information related to 2nd distribution amount, investor number, objection deadlines (2.6). T. ANZALONE	2.60 hrs.	\$390.00
02/14/24	FOUR: Conferred with Mr. Cavallo re upcoming deposition and follow up on same. J. ETRA	0.30 hrs.	\$94.50
02/14/24	FOUR - Review multiple correspondence re: notice to investors and postings to websites and language for same. (.5); Review correspondence re: approved claimant communication and draft response to same. (.2) D.S. NEWMAN	0.70 hrs.	\$220.50
02/14/24	FOUR - Review correspondence from counsel and brief telephone conference with counsel re: upcoming deposition and discussion re potential factual issues. (.5) D.S. NEWMAN	0.50 hrs.	\$157.50
02/14/24	FOUR - Review Wells Fargo Bank statement and draft correspondence re: same. D.S. NEWMAN	0.20 hrs.	\$63.00
02/14/24	FOUR: Attention to notice issues to claimants; emails with team re: same; prepare for client deposition; prepare binders and other materials for same. C.C. CAVALLO	5.00 hrs.	\$1,575.00
02/14/24	FOUR: Communication with Receiver re: SFAR; Continue prep for Dan Newman's depo; Communication from investor re: K-1; Written request from Receiver, review Wells Fargo January statements and interest, communications related to same (1.3). T. ANZALONE	1.30 hrs.	\$195.00
02/15/24	FOUR: Prepare for client deposition; review related documents; prepare binders for review; review board minutes and other emails. C.C. CAVALLO	4.00 hrs.	\$1,260.00
02/15/24	FOUR: Attempted to reach plaintiff's counsel in advance of deposition. J. ETRA	0.10 hrs.	\$31.50
02/15/24	FOUR - Continue preparation for Receiver deposition. D.S. NEWMAN	1.80 hrs.	\$567.00
02/15/24	FOUR - Begin preparation for deposition of Receiver and meet with Receivers counsel re: same. D.S. NEWMAN	1.00 hrs.	\$315.00
02/15/24	FOUR: Work on deposition prep, including calls with Mr. Cavallo. J. ETRA	0.80 hrs.	\$252.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 15

02/15/24	FOUR: Meet with C. Cavallo re: pending issues on motion to recognize transfer issues; Review docs re: investor HLT; Telephone conference with KN; Schedule pre-deposition preparation meeting for Receiver and his counsel, assist with request for additional materials (1.6). T. ANZALONE	1.60 hrs.	\$240.00
02/16/24	FOUR - Conference with counsel re: preparation for deposition. D.S. NEWMAN	1.50 hrs.	\$472.50
02/16/24	FOUR: Attention to transfer issues and distribution issues; attention to issues for deposition of client, the Receiver. C.C. CAVALLO	1.00 hrs.	\$315.00
02/16/24	FOUR: Update Receiver's records in view of responses from approved claimants for current mailing addresses for upcoming distribution (2.8). T. ANZALONE	2.80 hrs.	\$420.00
02/17/24	FOUR: Review and analysis trustee complaint of 167 pages in connection with deposition preparation. (2.2) D.S. NEWMAN	2.10 hrs.	\$661.50
02/18/24	FOUR: Call with Mr. Brodsky and Mr. Cavallo and follow up. J. ETRA	0.80 hrs.	\$252.00
02/18/24	FOUR - Begin review and analysis of settlement agreement in connection with deposition of receiver. D.S. NEWMAN	1.50 hrs.	\$472.50
02/18/24	FOUR: Telephone conference with Mr. Etra and counsel for defendants in Promise action; other preparation for deposition of client, the Receiver. C.C. CAVALLO	1.80 hrs.	\$567.00
02/19/24	FOUR: Conferred with Receiver; deposition prep. J. ETRA	0.50 hrs.	\$157.50
02/19/24	FOUR: Attention to issues for client deposition, including emails with team. C.C. CAVALLO	1.00 hrs.	\$315.00
02/20/24	FOUR: Deposition prep, including calls with counsel for both sides.. J. ETRA	2.00 hrs.	\$630.00
02/20/24	FOUR - Review communication from counsel relating to deposition preparation. D.S. NEWMAN	0.20 hrs.	\$63.00
02/20/24	FOUR - Prepare for deposition of receiver. D.S. NEWMAN	6.90 hrs.	\$2,173.50
02/20/24	FOUR: Prepare for client deposition and review related documents; meetings with Receiver and team. C.C. CAVALLO	7.00 hrs.	\$2,205.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 16

02/20/24	FOUR: Review all January statements from Wells Fargo, Citibank and Truist, highlight and prepare note to Receiver re: change in interest rates; Communications with R. Jiminez , S. Jean Jacques, review contents of 15 boxes from offsite for D. Newman depo preparation; Meet with C. Cavallo and compile additional materials for deposition; Written and telephonic communications with K. Huerta at IST; Written request from Victoria Lulciuc at BKPCPA, and transmittal of statements requested (5.6). T. ANZALONE	5.60 hrs.	\$840.00
02/21/24	FOUR: Calls and correspondence with counsel. Deposition prep. J. ETRA	4.00 hrs.	\$1,260.00
02/21/24	FOUR - Prepare for deposition interview multiple documents and conversations with counsel. D.S. NEWMAN	10.00 hrs.	\$3,150.00
02/21/24	FOUR: Prepare for client deposition and review related documents; meetings with Receiver and team. C.C. CAVALLO	7.00 hrs.	\$2,205.00
02/21/24	FOUR: Continue preparations for D. Newman deposition (1.7). T. ANZALONE	1.70 hrs.	\$255.00
02/22/24	FOUR: Prep for and defend deposition of Receiver; follow up. J. ETRA	9.00 hrs.	\$2,835.00
02/22/24	FOUR: Attend deposition as deponent in liquidating trustee action (8.5); Review materials prior to deposition (1.0) D.S. NEWMAN	9.50 hrs.	\$2,992.50
02/22/24	FOUR: Attend deposition of client, Mr. Newman. C.C. CAVALLO	8.00 hrs.	\$2,520.00
02/22/24	FOUR: Final deposition preparations for D. Newman; Perform ND and Relativity searches for agreement, transmittal of same (.8). T. ANZALONE	0.80 hrs.	\$120.00
02/23/24	FOUR - Conference re: deposition. D.S. NEWMAN	0.20 hrs.	\$63.00
02/23/24	FOUR: Confer with Receiver re: Citibank account statement; Telephone conference with investor BM, written communication from BM; Written communication to R. Jiminez re: FedEx weekend delivery; Confer with Receiver re: depo materials from yesterday; Prepare files for key documents utilized at deposition (1.8). T. ANZALONE	1.80 hrs.	\$270.00
02/26/24	FOUR: Work on transfer motion and attend to related documents; attention to upcoming distribution issues; communications with investor claimants. C.C. CAVALLO	2.00 hrs.	\$630.00
02/26/24	FOUR - Review correspondence from Ed Cooper re: accounting related issues. D.S. NEWMAN	0.20 hrs.	\$63.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 17

02/26/24	FOUR - Review correspondence re: investor request for transfer. (.2); Review correspondence from approved claimant re: bankruptcy action and correspondence re: same. (.3) D.S. NEWMAN	0.50 hrs.	\$157.50
02/26/24	FOUR: Meet with S. JeanJacques re: materials used for D. Newman deposition; Meet with Cavallo re: Motion to Recognize Transfers, Sworn Letter Agreements outstanding; Written communications re: motion and agreements; Review communication from investor SF and DM, draft responses and send to team; Update Sworn Letter Agreement, communication to AB and transmit same for execution; Review communications between KN and C. Cavallo, Sworn Letter Agreement (2.6). T. ANZALONE	2.60 hrs.	\$390.00
02/26/24	FOUR: Communication with T. Anzalone regarding payment for 2024 annual reports. G. FASCO	0.10 hrs.	\$15.00
02/27/24	FOUR: Review, revise, finalize, and file motion to approve updating books and records for transfers; review related documents; review documents related to upcoming distribution; telephone calls with Ms. Anzalone re: same. C.C. CAVALLO	2.50 hrs.	\$787.50
02/27/24	FOUR: Review communications, signed Sworn Letter Agreements on behalf of #46 and 79; Final review of Motion to Recognize Transfers before filing same; Communications with C. Cavallo re: same (1.8). T. ANZALONE	1.80 hrs.	\$270.00
02/28/24	FOUR - Review correspondence from approved claimant and Chris Cavallo and Trish Anzalone re: same. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
02/28/24	FOUR: Attention to distribution issues and review Court order re: transfers; communications with investors. C.C. CAVALLO	0.80 hrs.	\$252.00
02/28/24	FOUR: Review court-filed Motion to Recognize Transfers, post to Receiver's website; Communications with C. Cavallo; Review communication from investor RP re: Promise mailing, prepare draft response and send to team; Examine Order on Motion to Recognize Transfers, post Order on website; Communication from D. Newman, meet with S. JeanJacques re: final materials utilized for depo materials (1.9) T. ANZALONE	1.90 hrs.	\$285.00
02/29/24	FOUR: Review correspondence and draft correspondence re motion for approval for distribution D.S. NEWMAN	0.20 hrs.	\$63.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 18

03/04/24	FOUR: Communications with Receiver; Review Citibank interest rates with D. Newman, telephone conference and written communication to Rafel Montilla at bank; Review written confirmation of revised status on Truist Bank account to active; Review undeliverable message, telephone conference with Maydel Lima at Citibank; Review correspondence from JPMorgan; Review letter from Wells Fargo, interest rate lowered, prepare transmittal to D. Newman (1.8). T. ANZALONE	1.80 hrs.	\$270.00
03/05/24	FOUR: Review undeliverable email to Rafael Montilla, telephonic and written communications with Maydell Lima; Telephone conference with Ellen Zarkower; Written communication to Dan Newman; Telephone conference with Chris Paz, prepare update to Receiver (.9). T. ANZALONE	0.90 hrs.	\$135.00
03/06/24	FOUR: Attention to CVP requests re: distribution; emails with team re: same. C.C. CAVALLO	0.30 hrs.	\$94.50
03/06/24	FOUR: Attention to investor and distribution issues. C.C. CAVALLO	0.80 hrs.	\$252.00
03/07/24	FOUR - Review multiple correspondence from investors and draft multiple communications to Trish Anzalone re: same and response to same. D.S. NEWMAN	1.10 hrs.	\$346.50
03/07/24	FOUR - Review various expense items pertaining to receivership and back up re: payments relating to same. D.S. NEWMAN	0.50 hrs.	\$157.50
03/07/24	FOUR: Review IST invoices related to hosting revised charges, pull together SOW and amendments, prepare check and meet with Receiver to discuss; Review communication from E. Budzyniski related to corporate fee for FPGF, prepare check to PriceWaterhouseCoopers, obtain signature and transmit to Cayman Islands; Review payment vouchers for FPSV, FPHV, FPCM and FPSV II, review online banking, prepare check for 2024 annual reports to be filed with Florida Department of State, obtain execution and arrange for filing; Obtain executed 4th quarter SFAR from Receiver, prepare correspondence to Teresa Verges and obtain execution of same, electronic transmittal of letter and SFAR (2.7). T. ANZALONE	2.70 hrs.	\$405.00
03/08/24	FOUR: Update Investor Chart in view of Court's Order on Motion to Transfer; Review Notices regarding Promise Healthcare Liquidating Trust regarding tax information request related to Holders of Class 4 settlement claims; Communications to team re: same; Review February hosting charges for Relativity; Commence draft to Victoria Lulciuc re: investors' requests to tax information; Review partial Citibank statements for February, statement from Truist; Review status of arbitration refunds, attention to Memo re: Pending Issues (2.9). T. ANZALONE	3.60 hrs.	\$540.00
03/11/24	FOUR: Review investor communications. C.C. CAVALLO	0.40 hrs.	\$126.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 19

03/11/24	FOUR: Review court filings, compile all transfer motions and orders filed to date; Continue updates to Investor Chart; Further update to distribution chart investors' communications; Prepare updates to transferees in view of Order approving our motion; Telephone conferences with investors; Review communications requesting updates to EIN and FEIN numbers, change of addresses; Finalize correspondence to Victoria Lulciuc at BPBCPA re: same, recent court Order on transfers; Review and compile executed Sworn Letter Agreements; Written correspondence from CPA for several investors re: new trustee, prior K1s, address changes; Communication and telephone conference with investor re: Promise Healthcare; Review 2021 transmittal of K1s, identify K1s; Telephone conference with new trustee RD, written communications with RD and review order appointing him trustee; Change information in our records; Commence draft response to CPA re: K1s, new trustee, address updates (5.9). T. ANZALONE	5.90 hrs.	\$885.00
03/12/24	FOUR: Review correspondence with CVP. Work on no objections filing. J. ETRA	0.30 hrs.	\$94.50
03/12/24	FOUR: Draft notice of no objections to distribution; emails with team re: same; review related documents; attention to CVP requests. C.C. CAVALLO	1.00 hrs.	\$315.00
03/12/24	FOUR: Review response from C. Paz at Citibank re: interest rates; Start writing distribution checks; Examine IST invoices, history of SOW decease, notes from Receiver; Review February statements from Citibank, Wells Fargo and Truist; Meet with bankruptcy paralegal re: PH Liquidating Trust Notice and tax information request; Written communication from attorney for investor prepare response re: updated name, K-1 estimated date of completion; Further review of executed Sworn Agreements, update investor records (3.5). T. ANZALONE	3.50 hrs.	\$525.00
03/13/24	FOUR - Telephone conference with Ed Cooper re: tax-related issue. D.S. NEWMAN	0.20 hrs.	\$63.00
03/14/24	FOUR: Conference with accountants re: tax issues with settlement; attention to distribution issues; emails with CVP re: distribution issues; attention to litigation document issues with EY. C.C. CAVALLO	2.50 hrs.	\$787.50
03/14/24	FOUR - Review various tax related documentation in connection with conversation with Ed Cooper and follow-up conversation with Alex Morris. D.S. NEWMAN	0.50 hrs.	\$157.50
03/14/24	FOUR - Prepare for and attend conference with Alex Morris of Beus Gilbert re: document retention issues, as well as tax related issue. (.5) D.S. NEWMAN	0.50 hrs.	\$157.50
03/14/24	ONE - Telephone conference with Ed Cooper and Victoria Lulciuc and Chris Cavallo and Jon Etra re: tax related issue. (1.0); Review materials in preparation for call. (.5) D.S. NEWMAN	1.50 hrs.	\$472.50

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 20

03/14/24	FOUR: Review of emails correspondence with counsel for CVP re CVP requests, review of draft stipulation, conferences with Mr. Cavallo re same J. ETRA	1.00 hrs.	\$315.00
03/14/24	FOUR: Work on tax year allocation issue, including zoom with accounting professionals and call and correspondence with appellate counsel. E-mail to accountants re foregoing. J. ETRA	1.60 hrs.	\$504.00
03/14/24	FOUR: Telephone call from Attys. D. Newman and J. Etra re deadline for notice of appeal; provide copy of rule 26 and caselaw B.A. POHL	0.20 hrs.	\$63.00
03/14/24	FOUR: Modifications to and email responses to investor representative re: various updates to our records, new address; Prepare email response to investor EF; Review communications with Ed Cooper regarding investor queries; Telephone conference with investor re W9 from Promise; Continue writing distribution checks to approved claimants; Review correspondence from attorney for investor, prepare response re: k-1s, transfer update; Communications with G. Fasco re: annual reports for 2024 (2.4). T. ANZALONE	2.40 hrs.	\$360.00
03/14/24	FOUR: Follow up communication with T. Anzalone regarding payment for 2024 annual reports. G. FASCO	0.10 hrs.	\$15.00
03/15/24	FOUR - Review multiple correspondence and communications between and among receivers professionals and approved claimants. D.S. NEWMAN	1.20 hrs.	\$378.00
03/15/24	FOUR: Review Realty Capital Partners K-1 re: 1-35/Loop 288, written transmittal to Victoria Lulciuc; Telephone conference with representative KA re: investor information; Telephone conference with investor AB regarding transfer; Telephone conferences with various investors, updates to Investor chart in view of upcoming distribution; Review correspondence from V. Lulciuc re: EIN requests (2.8). T. ANZALONE	2.80 hrs.	\$420.00
03/18/24	FOUR: Attention to distribution issues including emails and calls re: same. C.C. CAVALLO	1.50 hrs.	\$472.50
03/19/24	FOUR: Attention to distribution issues, including emails, calls, and conferences. C.C. CAVALLO	1.00 hrs.	\$315.00
03/19/24	FOUR: Written communications with K. Rivera at IST; Draft letter to Wells Fargo transferring funds for distribution; Written communications with D. Newman and J. Etra re: Promise Healthcare Notices; Attention to 1Q financials (.9). T. ANZALONE	0.90 hrs.	\$135.00
03/20/24	FOUR: Work on offshore payment issue. J. ETRA	0.20 hrs.	\$63.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 21

03/20/24	FOUR: Attention to distribution issues; draft motion for wire transfers to Offshore; review related documents; conference with team. C.C. CAVALLO	2.50 hrs.	\$787.50
03/20/24	FOUR: Written and telephonic communications re: Promise Healthcare/Baronoff materials (.2). T. ANZALONE	0.20 hrs.	\$30.00
03/21/24	FOUR: Correspondence re settlement of trustee litigation and deposition transcript. J. ETRA	0.20 hrs.	\$63.00
03/21/24	FOUR: Attention to distribution issues, including conferences and review related emails; review prior filings re: Offshore. C.C. CAVALLO	2.00 hrs.	\$630.00
03/22/24	FOUR: Attention to distribution issues, including review emails and draft motion. C.C. CAVALLO	1.00 hrs.	\$315.00
03/22/24	FOUR: Telephone conference with representative for investors 7, 73, 3, 4, 5 and 56 , update draft response (.2). T. ANZALONE	0.20 hrs.	\$30.00
03/25/24	FOUR: Follow up regarding processing of 2024 annual reports (0.1). G. FASCO	0.10 hrs.	\$15.00
03/26/24	FOUR - Review materials and execution of distribution checks. (1.8) D.S. NEWMAN	1.80 hrs.	\$567.00
03/26/24	FOUR: Attention to distribution issues; attention to tax issues re: settlement amount. C.C. CAVALLO	1.00 hrs.	\$315.00
03/27/24	FOUR - Review correspondence from Wells Fargo re: distributions. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
03/27/24	FOUR - Conference with Chris Cavallo re: approved claimant distribution. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
03/27/24	FOUR: Attention to Offshore wire and distribution issues; emails re: same; conferences with team re: same; work on distribution and review documents for same. C.C. CAVALLO	4.50 hrs.	\$1,417.50
03/27/24	FOUR: Review response to investors; representative with attorney; Prepare transfer letter to Wells Fargo from savings to checking account for 2nd distribution funds; Obtain approval, and prepare communication to Rosary Falero requesting transfer, review communication and confirmation from Levohn Cain (.7). T. ANZALONE	0.70 hrs.	\$105.00
03/28/24	FOUR: Attention to distribution issues and meetings with team re: same; attention to Offshore wire information; call with Offshore counsel. C.C. CAVALLO	1.20 hrs.	\$378.00



Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 22

03/28/24	FOUR - Execute remaining distribution checks. (1.0); Review multiple emails re: communication re: distribution checks and draft correspondence in response to question by approved claimant. (.4) D.S. NEWMAN	1.40 hrs.	\$441.00
03/28/24	FOUR: Follow up regarding processing of 2024 annual reports (0.1); Prepare as-filed copies of same (0.2); Draft email correspondence to T. Anzalone providing filed copies of annual reports (0.1). G. FASCO	0.40 hrs.	\$60.00
03/29/24	FOUR- Discussions and emails re distribution and re approved claimant seeking deviation. D.S. NEWMAN	0.50 hrs.	\$157.50
03/29/24	FOUR: Attention to distribution issues and wire to Offshore; attention to potential additional transfers of interest. C.C. CAVALLO	1.00 hrs.	\$315.00
03/29/24	FOUR: Written communications with G. Fasco, review filed copies of 2024 annual reports for FPCM, FPSVF, FPHVF and FPSVF II. T. ANZALONE	0.20 hrs.	\$30.00
04/01/24	FOUR - Review correspondence from approved claimant re: distribution check and multiple follow-up correspondence with approved claimant re: distribution check. (.4); Draft correspondence to Wells Fargo and telephone conference with Wells Fargo and follow-up conferences with Wells Fargo re: distribution check. (.5) D.S. NEWMAN	0.90 hrs.	\$283.50
04/01/24	FOUR: Attention to distribution issues; emails with bank and team re: same; review distribution-related documents. C.C. CAVALLO	1.20 hrs.	\$378.00
04/01/24	FOUR: Receipt and review of Delaware franchise tax notices (.1); Email same to T. Anzalone for payment (.1). G. FASCO	0.20 hrs.	\$30.00
04/02/24	FOUR - Multiple telephone conference with Wells Fargo re: issues pertaining to distribution. D.S. NEWMAN	0.60 hrs.	\$189.00
04/02/24	FOUR - Review correspondence from Ed Cooper re: Bank Statements and draft correspondence to Ed Cooper and Trish Anzalone re: same. D.S. NEWMAN	0.20 hrs.	\$63.00
04/02/24	FOUR: Attention to distribution issues and emails with bank re: same; review distribution check packages and related documents; call with Receiver re: same; attention to pending requests from claimants. C.C. CAVALLO	1.50 hrs.	\$472.50
04/03/24	FOUR - Review correspondence from approved claimant. (.1); Conference with Chris Cavallo relating to distribution issue. (.2); Follow-up correspondence with Chris Cavallo re: distribution issue. (.2); Review draft motion re: distribution issue. (.3); Telephone conference with representative from approved claimant. (.1) D.S. NEWMAN	0.90 hrs.	\$283.50

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 23

04/03/24	FOUR - Communications with Alex Morris relating to distribution related issue and review correspondence from Alex Morris re same and draft follow-up correspondence. D.S. NEWMAN	0.50 hrs.	\$157.50
04/03/24	FOUR - Review correspondence to Mark Bloom and follow-up correspondence from Mark Bloom. D.S. NEWMAN	0.10 hrs.	\$31.50
04/03/24	FOUR: Calls with claimants re: distribution issues; emails with team re: same; conferences with Ms. Anzalone re: same; attention to FP Offshore issues; review and revise motion re: Offshore distribution; emails and calls with Offshore attorney. C.C. CAVALLO	3.60 hrs.	\$1,134.00
04/04/24	FOUR: Attention to distribution and Offshore issues. C.C. CAVALLO	1.00 hrs.	\$315.00
04/05/24	FOUR - Multiple communications with approved claimants re distribution and advising of status. (.4); Review correspondence from Teresa Verges re: non opposition of SEC for motion to distribute by wire. (.2); Draft correspondence to Chris Cavallo re: same. (.1); Review correspondence from Mark Bloom, counsel for off-shore and follow-up correspondence. (.2) D.S. NEWMAN	0.90 hrs.	\$283.50
04/05/24	FOUR - Brief telephone conference with Ed Cooper re tax related issues. D.S. NEWMAN	0.20 hrs.	\$63.00
04/05/24	FOUR: Finalize and file motion for leave to distribute to Offshore via wire; emails with team re: same; emails with Offshore attorney re: same; attention to data requests. C.C. CAVALLO	1.60 hrs.	\$504.00
04/08/24	FOUR: Attention to distribution issues and conferences with team re: same. C.C. CAVALLO	1.00 hrs.	\$315.00
04/08/24	FOUR: Conference with Trish Anzalone re: call from approved claimant and communication request. (.2); Review final distribution correspondence and cross check same and letters to accompany distribution checks. (.7) D.S. NEWMAN	0.90 hrs.	\$283.50
04/08/24	FOUR: Review IST invoice; Examine correspondence from WF regarding interest rate for deposit account; meet with Receiver re: distribution checks (.8). T. ANZALONE	0.80 hrs.	\$120.00
04/09/24	FOUR: Review correspondence to bank and telephone conference with bank and other procedures in connection with wire transfer authorization. (.4); Conference with Chris Cavallo re: wire transfer related issues. (.2) D.S. NEWMAN	0.60 hrs.	\$189.00
04/09/24	FOUR: Review multiple correspondence to Wells Fargo re: wire request. D.S. NEWMAN	0.30 hrs.	\$94.50

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 24

04/09/24	FOUR: Attention to Offshore release issues and distribution issues; review related documents; conference with Receiver re: same; various emails re: Offshore wire. C.C. CAVALLO	1.80 hrs.	\$567.00
04/09/24	FOUR: Review Truist statement; Review March statements from Citibank for 4 of the 5 receivership accounts; Update SFAR folder (.4). T. ANZALONE	0.40 hrs.	\$60.00
04/10/24	FOUR: Review correspondence from Ed Cooper and draft correspondence to Ed Cooper re: tax issue. (.1); Brief Telephone conference with Ed Cooper re: tax issue. (.1); Review correspondence and attachment from Ed Cooper re: tax issue and draft correspondence to Ed Cooper re: same. (.5); Follow-up telephone conference with Ed Cooper re: same. (.2) D.S. NEWMAN	0.90 hrs.	\$283.50
04/10/24	FOUR: Gather IST bills per Receiver's requests; Written communications regarding review Delaware annual franchise tax notices for the receivership entities; Telephone conference with G. Fasco (.7). T. ANZALONE	0.70 hrs.	\$105.00
04/11/24	FOUR: Work on tax memo; correspondence and call re same. J. ETRA	0.40 hrs.	\$126.00
04/11/24	FOUR: Revisions to potential tax information and materials and telephone conferences with Ed Cooper re: same and draft correspondence relating to same. (1.0); Telephone conference with Jon Etra emails and correspondence with Jon Etra and Chris Cavallo relating to draft tax information memorandum. (.5) D.S. NEWMAN	1.50 hrs.	\$472.50
04/11/24	FOUR: Review and revise tax memo from Berkowitz for posting to website; emails with team re: same; emails with Offshore re: status of wire distribution. C.C. CAVALLO	1.00 hrs.	\$315.00
04/11/24	FOUR: Review correspondence from Chris Cavallo to Mark Bloom and response from Mark Bloom re: status and payment and receipt of distribution. D.S. NEWMAN	0.20 hrs.	\$63.00
04/12/24	FOUR: Review correspondence from Ed Cooper and draft correspondence to Ed Cooper re: tax related issues. (.2); Review correspondence from Trish Anzalone in connection with Q1SFAR materials relating thereto. (.2) D.S. NEWMAN	0.40 hrs.	\$126.00
04/12/24	FOUR: Review correspondence from Dafne Espinoza, Berkowitz Pollack, requesting 1st quarter financials; Review monthly statements from Citibank, Wells Fargo; Telephonic and written communications with Levohn Cain regarding March transaction; Compile March bank statements for Receiver, highlight interest rates on accounts; Meet with Receiver re: update to website; Pull together 2024 1st quarter SFAR materials and related court filings, highlight and place investor names on chart of cancelled checks; Correspondence to Dafne Espinoza re: financials and backup for 2024 1st quarter (4.4).		

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 25

Date	Description	Hours	Amount
	T. ANZALONE	4.40 hrs.	\$660.00
04/15/24	FOUR: Review correspondence relating to SFAR and draft SFAR. (.3); Brief conference with Trish Anzalone re: SFAR. (.1) D.S. NEWMAN	0.40 hrs.	\$126.00
04/15/24	FOUR: Review correspondence from Ed Cooper and draft correspondence to Ed Cooper re: communications re: approved claimants. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
04/15/24	FOUR: Review IST invoices from July 2023 forward, gig charges reductions, meet with Receiver re: same; Examine correspondence re: Delaware franchise taxes for FPSV, FPHV and FPSVII, online banking and confer with D. Newman about payments; Prepare transfer letter from Citi FPSV to FPSVII; Prepare check to IST, meet with D. Newman regarding chronology of charges, obtain execution of checks, and transmit payments to IST; Review correspondence from Realty Capital Partners and K-1 for Argyle investment; Prepare transmittal to Vicy Lulciuc; Prepare franchise tax checks, obtain execution of Delaware franchise tax checks, meet with R. Estrada re: transmittal of same; Communications to/from Ed Cooper and investors, communication with Receiver re: same; Written communication to Maydel Lima requesting internal transfer at Citibank; Review draft SFAR from Sharon Foote; Review language used in prior report from May 2021 distribution, highlight areas requiring modifications and prepare communication to Sharon Foote regarding E&Y attorneys fees; Communications with D. Newman; Review update from Realty Capital Partners and prepare communication to team re: future distributions (4.3). T. ANZALONE	4.30 hrs.	\$645.00
04/16/24	FOUR: Communications with Sharon Foote, review revised SFAR and prepare response; Communications with D. Newman; Communications with Courtney Stovall from IST (.6). T. ANZALONE	0.60 hrs.	\$90.00
04/17/24	ONE: Commence compilation of financials since last update of bank Excels/bank registers; Confirm internal transfer at Citibank, confer with D. Newman, review online-banking; Review communications with and telephone conference with Victoria Lulciuc; Review pending EIN change requests, communications with Berkowitz; Telephone conference with KA, investor rep, related thereto.; Final review of revised SFAR, communication to D. Newman re: same; Communication with S. Jean- Jacques (2.8). T. ANZALONE	2.80 hrs.	\$420.00
04/18/24	FOUR - Review correspondence from Alex Morris re: AAA administrative related issue. D.S. NEWMAN	0.20 hrs.	\$63.00
04/18/24	FOUR: Written communications with and telephone conference with Berkowitz, list out pending issues for K-1s; Communications with S. Jean-Jacques re: FP equipment; Zoom call with V. Lulciuc re: investor name changes, transferred claims, K-1s and other issues; Update bank register Excels for 1st quarter transactions in the 5 Citibank receivership accounts; Commence review of and highlight investors names requiring attention per V. Lulciuc requests (2.8).		

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 26

	T. ANZALONE	2.80 hrs.	\$420.00
04/19/24	FOUR: Commence preparation of investor chart for V. Lulciuc at BPBCPA; Attention to investor communications, review requests by representative for investor and draft response to items delineated; Further attention to FP materials in office and in conference room; Calendar refund for arbitration (3.9).		
	T. ANZALONE	3.90 hrs.	\$585.00
04/22/24	FOUR: Obtain executed copy of 1st quarter 2024 SFAR from Receiver; Post SFAR on website; Prepare correspondence to Teresa Verges, communication transmitting same; Review Second and Final Tax Information Requests from Sills Cummis & Gross re: Promise Healthcare Group Liquidating Trust Settlement; Review prior dialogue related to same, and prepare communication to team related to same (2.7).		
	T. ANZALONE	2.70 hrs.	\$405.00
04/23/24	FOUR: Examine statements and financials related to Citibank and Wells Fargo accounts; Review queries related to settlement monies, and other investor communications; Commence electronic saving of general settlement communications, communications related to Consents, interest inquiries, and Notices of Approved Claimants; Attention to SEC filings prior to 2024; Upload materials to permanent saving in NetDocs (1.9).		
	T. ANZALONE	1.90 hrs.	\$285.00
04/24/24	FOUR - Conference with City Bank re: requested expense payment.		
	D.S. NEWMAN	0.20 hrs.	\$63.00
04/24/24	FOUR: Continue review of and electronic saving of receivership materials; Communications with V. Lulciuc re: K1 information; Prepare update to team re: placing FP data in cold storage; Attention to SFAR materials utilized for the various reporting periods; Organize materials related to E&Y bar order and mailing of bar order documents; Save to NetDocuments investor communications (3.4).		
	T. ANZALONE	3.40 hrs.	\$510.00
04/25/24	FOUR: Continued review and electronic saving of documents related to receivership entities including Realty Capital Partners, National Advisors Holdings; Attention to corporate filings, litigation by Baronoff, and all emails, documents and signed agreements related to transfers of interest; Saving of materials to NetDocs (2.8).		
	T. ANZALONE	2.80 hrs.	\$420.00
04/29/24	FOUR - Conference relating to approved claimant related issue.		
	D.S. NEWMAN	0.20 hrs.	\$63.00
04/29/24	FOUR: Confer with D. Newman; Communications with Romelle Brailey re: receivership charges, charges transferred; Update chart of check numbers for all distribution checks.; Written communication from investor TG re: Promise mailing; Telephone conference with TG re: same; Modifications to response to investor representative; Commence review of time entries and descriptions for next Receiver's Report (3.1).		
	T. ANZALONE	3.10 hrs.	\$465.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 27

05/01/24	FOUR - Review correspondence from approved claimant re distribution, multiple conferences with Trish Anzalone re same.; Review documentation relating to same. (.5); Draft correspondence to approved claimant and telephone message for approved claimant. (.1) D.S. NEWMAN	0.60 hrs.	\$189.00
05/01/24	FOUR: Written communication, request from Elizabeth Budzynski at FPGF re: corporate fees; Research payment made and prepare response, send copy of check; Continue reviewing time entries for Receiver's Report; Continue electronic saving of emails and FP materials (1.8). T. ANZALONE	1.80 hrs.	\$270.00
05/02/24	FOUR: Continue edits to time entries, communication with R. Brailey and S. Bush re: updates (.5). T. ANZALONE	0.50 hrs.	\$75.00
05/06/24	FOUR: Communications regarding Delaware tax notices and payments; Ongoing review of time entries for Reporting to SEC (2.2). T. ANZALONE	2.20 hrs.	\$330.00
05/06/24	FOUR: Follow up with T. Anzalone regarding payment of Delaware franchise taxes due June 1, 2024 (0.1); Review Delaware entity records to confirm receipt and processing of franchise tax payments (0.3); Update client records to include same (0.1); Draft email correspondence to T. Anzalone confirming same (0.1) G. FASCO	0.60 hrs.	\$90.00
05/07/24	ONE - Draft correspondence to approved claimant re distributions. (.4) D.S. NEWMAN	0.40 hrs.	\$126.00
05/07/24	FOUR: Communications with V. Lulciuc at BPBCPA; Review investor information for K1s (.5). T. ANZALONE	0.50 hrs.	\$75.00
05/08/24	FOUR: Communications with J. Falcon; Review 5 April monthly statements from Citibank; Review correspondence and Notice of Annual Shareholders Meeting of National Advisors Holdings, transmittal to team and calendar (.9). T. ANZALONE	0.90 hrs.	\$135.00
05/09/24	FOUR: Written communication from Elizabeth Budzynski re: FPGF corporate fees, review status including online banking, prepare response to E. Budzynski; Correspondence from IST (.4). T. ANZALONE	0.40 hrs.	\$60.00
05/10/24	FOUR: Written correspondence from V. Lulciuc at BPBCPA; Update chart for K1s, review prior contact information for several investors; Prepare response to V. Lulciuc; Commence verification of addresses for K-1 preparation; Telephone communications with investors JM, WC, JC, et al. update information on chart (2.8). T. ANZALONE	2.80 hrs.	\$420.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 28

05/14/24	FOUR: Written communications with V. Lulciuc; Telephone conference with V. Lulciuc regarding preparation and assistance with K1s; Review investors requiring updated tax ID numbers or social security numbers. and continue communicating with them for information; Attention to distribution materials (2.1). T. ANZALONE	2.10 hrs.	\$315.00
05/15/24	FOUR - Review multiple correspondence re approved claimant and re communication with accountant. D.S. NEWMAN	0.30 hrs.	\$94.50
05/15/24	FOUR: Written communication to V. Lulciuc; Communications both telephonically and written to investors requesting information for completion of K-1 forms; Various written communications related to same; Prepare list of investors contacted and related information; Review recent deposit, attention to distribution checks (4.2). T. ANZALONE	4.20 hrs.	\$630.00
05/16/24	FOUR: Attention to communications with investors re: distribution related issues, and conferences with Ms. Anzalone re: same. C.C. CAVALLO	0.50 hrs.	\$157.50
05/16/24	FOUR - Review correspondence re request by approved claimant re stop payment and draft multiple correspondence review multiple corresponds relating to same. (.3) D.S. NEWMAN	0.30 hrs.	\$94.50
05/16/24	FOUR: Review correspondence and invoice for April hosting of FP data, prepare check to IST; Attention to NAH materials, Citibank statements for last month transactions; Review Wells Fargo statements; Compile all April statements from Wells Fargo and Citibank, highlight interest for Receiver; Update all bank account files, SFAR documents; Review cancelled checks through end of April (3.0). T. ANZALONE	3.00 hrs.	\$450.00
05/17/24	FOUR: Continue contacting investors for K-1 information per BPBCPA request; Commence update of Excel of Wells Fargo Bank Register with distribution check information; Communications with D. Newman; Draft email confirming information obtained from transferees, send to team for comments; Left another message for T. Fisher at National Trust, Telephone conference with investor DS; Telephone conference with investor WM, prepare written communication to WM; Communications with Receiver; Prepare draft communication for those who've provided SS or EIN numbers; Written communication from V. Lulciuc re: K1 information 36/84; Review POC, and communications with 197, and telephone communication with V. Lulciuc, prepare confirming communications re: same (3.6). T. ANZALONE	3.60 hrs.	\$540.00
05/21/24	FOUR: Continue contacting investors for information per V. Lulciuc request, update memo re: same; Telephone communications with investors SM, DS; Left message for investor WM (.9). T. ANZALONE	0.90 hrs.	\$135.00
05/22/24	FOUR: Telephone communications with investor JS; Telephone conference with investor 125; Update chart containing information for 2023 K-1s; Telephone call from investor 194 (.7).		

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 29

	T. ANZALONE	0.70 hrs.	\$105.00
05/23/24	FOUR: Review correspondence from Trish Anzalone relating to accounting related issues pertaining to approved claimants. (.2); Review follow up correspondence from Trish Anzalone re same. (.1)		
	D.S. NEWMAN	0.30 hrs.	\$94.50
05/23/24	ONE: Review 37 pages of cancelled checks from Wells Fargo, match corresponding investor numbers to each; Commence reconciliation of Excel spreadsheet with cashed distribution checks; Prepare encrypted email response to V. Lulciuc with EIN and Social Security Numbers as requested; Prepare second communication to V. Lulciuc re: same (3.6).		
	T. ANZALONE	3.60 hrs.	\$540.00
05/24/24	FOUR: Review information for BPBCPA; Online searches on investor FW including obit and death notices, unable to contact; Commence inclusion of cashed check information to Excel of checking account at Wells Fargo, reconcile FPSVF account (3.9).		
	T. ANZALONE	3.90 hrs.	\$585.00
05/28/24	FOUR: Perform internet searches for investor rep WM; Meet with Receiver, obtain execution of IST and transmit payment; Prepare correspondence to Nicole DiBlasi requesting FP data to be placed in cold storage/nearline; Ongoing reconciliation of distribution checks, calculations to bank account; Communications with Kathleen Huerta at IST; Communication with C. Cavallo re: draft email to investors (3.1).		
	T. ANZALONE	3.10 hrs.	\$465.00
05/29/24	FOUR: Attention to claimant emails and other communications.		
	C.C. CAVALLO	0.40 hrs.	\$126.00
05/29/24	FOUR: Review correspondence and Discovery Disposition Authorization form from IST; Review and sign form, communications with Chuck Neil at IST, requesting FP data placed nearline; Communications with investor re: K1; Review comments by C. Cavallo on draft email to investors; Written communications with V. Lulciuc; Prepare communication to attorney; (1.8).		
	T. ANZALONE	1.80 hrs.	\$270.00
05/30/24	FOUR: Written communications with V. Lulciuc, resend communication to V. Lulciuc re: K1 information; Review response, access BPBCPA secure portal, upload information and send confirmation communication to her, attention to time entries and descriptions on work in progress reports; Review investor communications; Written communication to D. Newman re: draft email (1.3).		
	T. ANZALONE	1.20 hrs.	\$180.00
05/31/24	FOUR: Prepare update regarding BPBCPA requests, to do line items (.2).		
	T. ANZALONE	0.20 hrs.	\$30.00
06/03/24	FOUR: Attention to investor communications.		
	C.C. CAVALLO	0.30 hrs.	\$94.50
06/03/24	FOUR - Conference with CITI Bank re requested payment. (.1).		
	D.S. NEWMAN	0.10 hrs.	\$31.50



Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 30

06/03/24	ONE - Prepare for and attend meeting with Jim Combs of National Advisor's Trust. (.5) D.S. NEWMAN	0.50 hrs.	\$157.50
06/04/24	FOUR: Review documents re: request from investor and emails with team re: same. C.C. CAVALLO	0.50 hrs.	\$157.50
06/04/24	ONE: Confer with C. Cavallo regarding sequence of events re: RGI investor; Review written response from C. Cavallo authorizing distribution; Prepare distribution letter transmitting check to SC on behalf of investor #65; Meet with Receiver, obtain execution and transmittal of same (1.9). T. ANZALONE	1.90 hrs.	\$285.00
06/07/24	FOUR: Examine list of investors who have provided social security or other information for tax forms; Meet with D. Newman re: comments to investors who provided K-1 information; Prepare written communications to investors 194C, 25, 46, 194A, 199A, 199B, 196, 199C, 194B, 79, confirming information provided, review of responses thereto (2.1). T. ANZALONE	2.10 hrs.	\$315.00
06/10/24	FOUR: Review correspondence, invoice from IST for hosting of FP data; Attention to investor communications, permanent saving of same; Review written request from Vicky Lulciuc, prepare response history regarding Lancelot K-1, recent court approved transfers (2.2). T. ANZALONE	2.20 hrs.	\$330.00
06/11/24	FOUR: Review May statement from Wells Fargo, distribution checks cashed; Commence update of investor chart related to same; Review Truist statement; Separate cashed checked from April and May statements, update individual investors folders; Review communications with #136, response from BPBCPA; Telephone and written communications with V. Lulciuc re: EIN request; Review correspondence from Elizabeth Budzynski re: FPGF, communications with Robert Jimenez; Prepare response to E. Budzynski; Review POC, communications with investor and additional telephone conference with V. Lulciuc re: same (4.2). T. ANZALONE	4.20 hrs.	\$630.00
06/12/24	FOUR: Written communications with V. Lulciuc re: EIN request, review proposed response to investor; Attention to investor communications; Written communications to and from Alan Lasko re: Lancelot K-1 (1.4). T. ANZALONE	1.40 hrs.	\$210.00
06/13/24	FOUR: Attention to investor issues and communications; emails with Ms. Anzalone re: same. C.C. CAVALLO	0.40 hrs.	\$126.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 31

06/13/24	<p>FOUR: Prepare 4 week reminder re Lancelot K-1; Prepare letter to Citibank, stop payment on FPGF check in order to reissue new check for FPGF corporate fes in Cayman Island; Review initial claims process, receiver's recommendations filed with the Court, and draft response to V. Lulciuc question re; POC filings, receiver's recommendations; Communications with D. Newman re: Citibank interest rates; Request authorization to send stop payment; Preliminary review of Citibank monthly statements for Hybrid Value, Stable Value, Stable Value II and FPCM ; Written and telephonic communications with investor representative WW, obtain last missing social security number, communication with V. Lulciuc; Update Investors Chart to reflect new contact information; Additional telephone conference with V. Lulciuc; Review National Advisors Holding correspondence, update information for meeting on June 21st (4.3).</p> <p>T. ANZALONE</p>	4.30 hrs.	\$645.00
06/14/24	<p>FOUR: Attention to investor communications and answers to questions; emails with Ms. Anzalone re: same.</p> <p>C.C. CAVALLO</p>	0.40 hrs.	\$126.00
06/14/24	<p>FOUR: Review communications with Alan Lasko re: Lancelot; Review proposed response to investor; Communications with C. Cavallo, review investor requests in preparation for Zoom call with investor; Prepare for and Zoom call with investor and attorney Cavallo; Written correspondence to T. Fisher at National Advisors, set up Zoom call with T. Fisher for next week; Written communication to Barbara Cruz at BPBCPA re: work for application period; Review Notice filed reversing requested investor transfer and transmit to C. Cavallo; Telephone communication with Lisa Adamson at Grossman Roth; Telephone communication with Mia Frimann at Beus O'Connor MCGroder; Written communication to Lisa Adamson; Written communication to Mia Frimann; Written communication from Callen Banes at National Advisors and telephone call with C. Banes; Review all distributions checks cashed/deposited at Wells Fargo, and send update to team; Written communication to R. Brailey re: prebills for April to include (4.0).</p> <p>T. ANZALONE</p>	4.00 hrs.	\$600.00
06/17/24	<p>FOUR: Call with investor re: questions on claim and potential transfer.</p> <p>C.C. CAVALLO</p>	0.30 hrs.	\$94.50
06/19/24	<p>FOUR: Review written communication from Citibank confirming stop payment, reissue new check to PriceWaterhouseCoopers for FPGF corporate fees in Cayman Island; Correspondence from K. Huerta, prepare check to IST for May hosting; Communications with Barbara Cruz at BPBCPA; Review responses from Beus O'Connor McGroder and Grossman Roth; Review SEC guidelines for billing; Commence draft of Receiver's Report; Continue examination of prebills and communications with Romelle Brailey re: edits (3.3).</p> <p>T. ANZALONE</p>	3.30 hrs.	\$495.00
06/20/24	<p>FOUR: Ongoing review of prebills/time entries of team; Attention to next application, receiver's report; Complete review of combined distribution checks and highlighting of key ones, written communication to team re: highlighted signatures on checks (2.6).</p> <p>T. ANZALONE</p>	2.60 hrs.	\$390.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 32

06/21/24	ONE - Communications re attendance at National Advisors Holdings, Inc. annual meeting. D.S. NEWMAN	0.30 hrs.	\$94.50
06/21/24	FOUR: Prepare for and attend National Advisors Holdings Shareholders Meeting (over 2 hours); Meet with D. Newman, obtain execution of IST check; Transmit payment; Obtain execution of replacement check to PriceWaterhouseCoopers, written communication to E.izabeth Burzynski regarding transmittal of same via FedEx; Review time entries, confer with Receiver re: description; Communication to Romelle Brailey re: same; Prepare for and zoom call with Chris Cavallo, Taylor Fisher, Callen Banes and John O'Byrne from National Advisors Trust; Prepare memo re: same; Review correspondence from Taylor Fisher (5.9). T. ANZALONE	5.90 hrs.	\$885.00
06/24/24	FOUR: Ongoing review and modification to Receiver's report and application; Prepare notes and slides from NAH shareholders meeting (2.3). T. ANZALONE	2.30 hrs.	\$345.00
06/25/24	FOUR: Communications with C. Cavallo; Review investor requests and communications; Commence draft of Sworn Letter Agreement for investor 94 (.6). T. ANZALONE	0.60 hrs.	\$90.00
06/26/24	FOUR: Review of information on time descriptions, prebills; Commence listing out NM efforts for application; Various written communications with Romelle Brailey; Complete initial draft of Sworn Letter Agreement for investor 94; Communications with team to review; Review update and proof of delivery from Federal Express, written communication to Elizabeth Budzynski re: same; Prepare Exhibits 1 - 3 for next application (5.6). T. ANZALONE	5.60 hrs.	\$840.00
06/27/24	FOUR: Commence draft of motion to transfer for investor AA; Permanent/electronic saving of attorney communications and investor communications; Written confirmation from E. Budzynski on receipt of check, prepare response (2.6). T. ANZALONE	2.60 hrs.	\$390.00
06/28/24	FOUR: Attention to investor communications, including requests related to transfer of ownership. C.C. CAVALLO	0.80 hrs.	\$252.00
06/28/24	FOUR: Review correspondence re approved claimant D.S. NEWMAN	0.10 hrs.	\$31.50
06/28/24	FOUR: Review investor requests, communications with V. Lulciuc regarding same; Ongoing permanent and electronic saving of receivership materials; Prepare correspondence to team regarding draft response to investor representative (2.6). T. ANZALONE	2.60 hrs.	\$390.00
07/01/24	FOUR: Complete review of matter .0001 and prepare notes for inclusion in report/application (1.6). T. ANZALONE	1.60 hrs.	\$240.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 33

07/03/24	FOUR: Review investor request, communication with D. Newman and C. Cavallo, send draft email response; Finish review of time entries, include key information into Receiver's application; Prepare communication to counsel regarding receiver's report, request for input regarding same (3.6). T. ANZALONE	3.60 hrs.	\$540.00
07/08/24	FOUR: Review correspondence from IST and (reduced) hosting invoice; Review calculations for application and update same; Review communications from investors re: next distribution, K-1 status (2.2). T. ANZALONE	2.20 hrs.	\$330.00
07/09/24	FOUR: Prepare check to IST, meet with Receiver and obtain execution of check, electronic saving of materials and transmit payment (.9). T. ANZALONE	0.90 hrs.	\$135.00
07/11/24	FOUR: Review (partial) monthly bank statements from Wells Fargo, Citibank and Truist; Examine correspondence from Citibank confirming stop payment for account xx9434; Communications with representative for investor 105, review receiver's records, prepare response regarding timing of K-1s and new contact information, update Receiver's records; Review correspondence from investors 116 and 140, regarding procedure for name change, prepare proposed response, transmit to Cavallo and Newman for comments; Written communication from Dafne Espinoza at BPBCPA, and prepare response re: statements; Written request to Rosary Falero and Levohn Cain at Wells Fargo (2.5). T. ANZALONE	2.50 hrs.	\$375.00
07/12/24	FOUR: Written communications with L. Cain, access secured email from Wells Fargo; Review all 2nd quarter financials; Pull together statements, payments and supporting backup, 2nd distribution checks, prepare chart depicting investor names/approved claimant numbers, court approved distribution amounts, Schedule A to motion and other materials; Correspondence to D. Espinoza regarding same; Compile receivership account statements, highlight interest rates, for Receiver; Communications with V. Lulciuc and attorney for Lancelot trustee (4.9). T. ANZALONE	4.90 hrs.	\$735.00
07/15/24	FOUR: Review address change requests, prior investor chart versions including addresses utilized before distributions; Review pending investor responses; Go back to prior financial statements and investor communications to verify addresses to use; Prepare updated chart for V. Lulciuc with addresses for 2023 K-1s; Review Realty Capital Partners update on I-35/Loop 288; Written communication to V. Lulciuc re: chart, Lancelot, ETA for K-1s; Written communication to Receiver and counsel re: RCP update (4.9). T. ANZALONE	4.90 hrs.	\$735.00
07/16/24	FOUR: Review correspondence re: approve claimant call and draft correspondence re: same. (0.1) D.S. NEWMAN	0.10 hrs.	\$31.50
07/16/24	FOUR: Review query from investor, prepare communication to D. Newman and C. Cavallo regarding draft response (.2). T. ANZALONE	0.20 hrs.	\$30.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 34

07/18/24	FOUR: Communication with C. Cavallo re: application; Telephone conferences with investor JM; Review communication from Alex Morris re: update on E&Y litigation; Review communication from investors' representative re: K-1, email to Dan and Chris re: same (.9). T. ANZALONE	0.90 hrs.	\$135.00
07/19/24	FOUR: Communications with C. Cavallo; Review draft investor responses; Written requests and communications with Dafne Espinoza and Sharon Foote re: refund on CPR account; Communication from Hal Blackman's assistant re: IST (1.3). T. ANZALONE	1.30 hrs.	\$195.00
07/22/24	FOUR: Communications with investors and team re: pending issues. C.C. CAVALLO	0.40 hrs.	\$126.00
07/22/24	FOUR: Review draft responses on investors; Examine investor queries regarding tax information; Attention to response to investor from V. Lulciuc; Written and telephonic communications with V. Lulciuc re: procedures for tax questions; Communication with D. Newman and C. Cavallo re: EIN; Communication with C. Cavallo regarding investor request to change name; Review query and respond to investor 30 MKP re: K-1 delivery; Review query and respond to investor HA re: K-1 delivery; Review correspondence from investor AA 93 and communications with C. Cavallo and D. Newman re: recognizing transfer, Sworn Letter Agreement; Meet with D. Newman re: fund name change requests and other issues; Confer with C. Cavallo (3.7). T. ANZALONE	3.70 hrs.	\$555.00
07/23/24	FOUR: Attention to investor communications and emails with team re: same. C.C. CAVALLO	0.40 hrs.	\$126.00
07/23/24	FOUR: Prepare for meeting with C. Cavallo Receiver's counsel; Review status of 2nd quarter documents; Telephone communications with Sharon Foote, review prior procedure and schedules from first distribution; Written correspondence to S. Foote re: 3rd quarter 2021 SFAR, schedules for FPCM; Meet with C. Cavallo, review proposed investor responses; Examine comments by C. Cavallo and D. Newman; Correspondence to investor's representatives re: EIN change requirements; Review C. Cavallo comments, correspondence to GF re: name change documents; Transmit retained professional invoices to application to C. Cavallo (3.9) T. ANZALONE	3.90 hrs.	\$585.00
07/24/24	FOUR: Prepare update to attorney re: investor request; Compile bank records for Citibank and Wells Fargo since March 2024 for FPCM, FPSV, FPSVII, FPHV and FPCM; Review prior SFAR regarding distribution information; Update files for the 8 receivership bank accounts; Commence review of Excels depicting bank transactions (3.1). T. ANZALONE	3.10 hrs.	\$465.00
07/25/24	FOUR: Review various correspondence related to approved claimants and related issues. (0.5) D.S. NEWMAN	0.50 hrs.	\$157.50

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 35

07/25/24	FOUR: Communications from investor representative KA, access Certification of Trust showing Claimant and other entity; Communication to C. Cavallo re: same; Review correspondence from investor MKI regarding 2024 K-1 query; Prepare communication to Receiver and counsel re: same; Review correspondence to Shareholders from National Advisors Holdings re: upcoming webinar on 2024 Tender Offer; Attention to receivership materials, confer with S. Jacques; Confer with Receiver re: outstanding issues to close out receivership, final distribution; Communication with C. Cavallo re: application time period; Written communications with Victoria Lulciuc re: tax returns and K-1 ETA (3.7).		
	T. ANZALONE	3.70 hrs.	\$555.00
07/26/24	FOUR: Communication with C. Cavallo re: time period; Reconcile financial spreadsheets through June 30, 2024 for 5 Citibank accounts - Founding Partners Stable Value Fund savings, Founding Partners Capital Management checking, Founding Partners Capital Management savings, Founding Partners Stable Value Fund II savings and Founding Partners Hybrid Value Fund savings; Reconcile financial spreadsheets for Wells Fargo savings and checking accounts; Commence tracking status, updates and current positions of the various investments with Realty Capital Partners and other receivership investments; Review of and highlight portions related to Hybrid Value investments and other income sources (6.3).		
	T. ANZALONE	6.30 hrs.	\$945.00
07/29/24	FOUR: Review multiple correspondence with investors re: name changes and Forms K1. (0.5)		
	D.S. NEWMAN	0.50 hrs.	\$157.50
07/29/24	FOUR: Communications re: report; Review response from investor re: name change, communication from D. Newman; Communications with S. Jacques re: Founding Partners materials; Written and telephonic communications with GF as to investors 116 and 140 (1.7).		
	T. ANZALONE	1.70 hrs.	\$255.00
07/30/24	FOUR: Review investor communications and conference with Ms. Anzalone re: same.		
	C.C. CAVALLO	0.30 hrs.	\$94.50
07/30/24	FOUR: Review all investments through Realty Capital Partners, prepare Excel depicting status, ownership, contributions and distributions; Obtain portfolio information re: active investments with RCP; Review comments contained in correspondence and prepare written response to V. Lulciuc re: K-1 issues; Review Receiver's comments, draft investor response for C. Cavallo; Review investor query re: K-1 ETA, prepare response to KH re: 25 (3.1).		
	T. ANZALONE	3.10 hrs.	\$465.00
07/31/24	FOUR: Written communication re: report; Review status of pending queries; Review documentation depicting name change for investor, review initial Proof of Claim filing, Consent signature, representative on file; Prepare Sworn Letter Agreement for this investor; Commence review of prior filings re: Motion to Recognize Transfers of Interest; Create electronic folders for investors to be included in next motion; Communication with Romelle Brailey; Communications with V. Lulciuc, schedule call for K-1 contact information (3.6).		

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 36

	T. ANZALONE	3.60 hrs.	\$540.00
08/01/24	FOUR: Review RCP updates and print out charts/excel regarding Founding Partners investments; Communication with D. Newman; Attention to National Advisors Holdings meeting notes, powerpoint slides from last months' Shareholders meeting; Confer with C. Cavallo; Review communication from V. Lulciuc (1.9).		
	T. ANZALONE	1.90 hrs.	\$285.00
08/05/24	FOUR: Review correspondence from accountants re: SFAR and draft revisions. (0.3)		
	D.S. NEWMAN	0.30 hrs.	\$94.50
08/05/24	FOUR: Prepare for and Zoom call with V. Lulciuc re: investor contract information, K-1 information and other tax related issues (1.3).		
	T. ANZALONE	1.30 hrs.	\$195.00
08/08/24	FOUR: Revisions to SFAR and draft correspondence to Sharon Foote re: same. (0.3)		
	D.S. NEWMAN	0.30 hrs.	\$94.50
08/08/24	FOUR: Communications with Corporate Paralegal regarding beneficial ownership information reports for each of the receivership entities required under the Corporate Transparency Act; Review investor inquiry; Prepare update re: same (.4).		
	T. ANZALONE	0.40 hrs.	\$60.00
08/08/24	FOUR: Telephone conference with T. Anzalone regarding beneficial ownership information reports for each of the receivership entities required under the Corporate Transparency Act.		
	G. FASCO	0.20 hrs.	\$30.00
08/10/24	FOUR: Email re strategy to team and review response.		
	D.S. NEWMAN	0.20 hrs.	\$63.00
08/12/24	FOUR: Review correspondence, invoice from IST re: nearline storage; Attention to Wells Fargo statement, 5 Citibank statements, Truist statement; Written correspondence with Barbara Cruz at BPBCPA; Review investor communications; Communications with Receiver, Sharon Foote; Confer with D. Newman re: SFAR and review prior reports related to distribution schedules (2.8).		
	T. ANZALONE	2.80 hrs.	\$420.00
08/13/24	FOUR: Review correspondence from Sharen Foote re: SFAR. (0.2)		
	D.S. NEWMAN	0.20 hrs.	\$63.00
08/13/24	FOUR: Review draft Sworn Letter Agreement for Jupiter Fund, correspondence to CC regarding review, attached POC, Schedule A and name change document; Meet with G. Fasco re: compliance with BOI information requirements under Corporate Transparency Act; Related review of FinCEN BOI report form and compliance guide; Prepare correspondence to team related to same; Correspondence from BPBCPA re: work performed (2.5).		
	T. ANZALONE	2.50 hrs.	\$375.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 37

08/13/24	FOUR: Meeting with T. Anzalone regarding compliance with beneficial ownership information reporting requirements under the Corporate Transparency Act; Related review of FinCEN BOI Report form and compliance guide. G. FASCO	0.60 hrs.	\$90.00
08/14/24	FOUR: Review materials for national trust and attend annual meeting re: same. (1.0) D.S. NEWMAN	1.00 hrs.	\$315.00
08/14/24	FOUR: Emails re: investor issues; emails with Receiver attaching settlement documents. C.C. CAVALLO	0.80 hrs.	\$252.00
08/14/24	FOUR: Communications with J. Falcon; Review additional bank account statements, notes from Receiver re: interest rates on Citibank accounts; Written communications from 4 investors regarding K-1s (.8). T. ANZALONE	0.80 hrs.	\$120.00
08/15/24	FOUR: Review correspondence from Trish Anzalone re: forms K-1. (0.1) D.S. NEWMAN	0.10 hrs.	\$31.50
08/15/24	FOUR: Attention to investor communications; Review last update from BPBCPA; Prepare correspondence to V. Lulciuc; Electronic saving of 3Q SFAR documents; Communications with team; Review additional bank statements (1.6). T. ANZALONE	1.60 hrs.	\$240.00
08/16/24	FOUR: Emails between and among Sharon Foote at Berkowitz re: SFAR and line items related to same, and categorization of certain line items. (0.2) D.S. NEWMAN	0.20 hrs.	\$63.00
08/16/24	FOUR: Further research and communication re: BOI report filings requirements; Review of and continue compilation of receivership materials from general and E&Y lawsuit; Written communications with S. Jacques; Attention to financial materials for receivership entities; Review investor communications; Written communications with Sharon Foote and D. Newman (2.8). T. ANZALONE	2.80 hrs.	\$420.00
08/16/24	FOUR: Further research and communication regarding BOI Report filing requirements for the receivership entities. G. FASCO	0.40 hrs.	\$60.00
08/19/24	FOUR: Communications to/from V. Lulciuc to Alan Lasko re: Lancelot K-1 (.2). T. ANZALONE	0.20 hrs.	\$30.00
08/20/24	FOUR: Review emails relating to transfer of claim interest and forms K-1. (0.3) D.S. NEWMAN	0.30 hrs.	\$94.50
08/20/24	FOUR: Continue review and indexing of receivership materials; Review all outstanding emails from investors, prepare responses regarding K-1 completion date, dissemination of same; Review SFAR guidelines; Communications with BPBCPA (1.9).		



Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 38

	T. ANZALONE	1.90 hrs.	\$285.00
08/21/24	FOUR - Review correspondence and draft correspondence re: forms K-1 and investor request for change of ID number. (0.3) D.S. NEWMAN	0.30 hrs.	\$94.50
08/21/24	ONE - Draft correspondence to and brief correspondence with Chris Cavallo and John Etra re: asset disposition issue. (0.1) D.S. NEWMAN	0.10 hrs.	\$31.50
08/21/24	FOUR: Attention to investor communications and emails with team re: same. C.C. CAVALLO	0.40 hrs.	\$126.00
08/21/24	FOUR: Written communications with V. Lulciuc regarding investor's request to update EIN, documents provided in support; Communications with D. Newman and C. Cavallo (.8). T. ANZALONE	0.80 hrs.	\$120.00
08/23/24	FOUR - Brief conference with Trish Anzalone re: approved claimant request and review correspondence re: same. (0.2); Brief conference re: close out of receivership and remaining asset-related issues. (0.1) D.S. NEWMAN	0.10 hrs.	\$31.50
08/23/24	FOUR: Attention to investor issues and questions, and emails and conferences with team re: same. C.C. CAVALLO	0.40 hrs.	\$126.00
08/23/24	FOUR: Written communications with D. Newman re: K-1s; Meet with C. Cavallo to review documentation provided by investor representative; Communications regarding need to include investor's request in next Motion to Recognize Transfer; Communications with V. Lulciuc re: same; Communications re: completed tax returns; Review IST invoice and prepare check for payment; Confer with D. Newman re: SFAR; Written correspondence from Paulina Scherer and Victoria Lulciuc, access K-1s on BPBCPA portal for FPSV, FPHV and FPSVII, download and commence review for dissemination (3.4). T. ANZALONE	3.40 hrs.	\$510.00
08/26/24	FOUR: Attention to investor issues and communications; review upcoming filings with court. C.C. CAVALLO	1.60 hrs.	\$504.00
08/26/24	FOUR - Review multiple correspondence re: forms K-1 and draft multiple correspondence to Trish Anzalone re: same. (0.4) D.S. NEWMAN	0.40 hrs.	\$126.00
08/26/24	FOUR: Written and telephonic communications with Vicky Lulciuc at BPB; Prepare transmittal for use disseminating K-1s to the partners; Transmittal of all K-1s to Founding Partners Hybrid Value partners; Prepare update to D. Newman and C. Cavallo; Transmittal of all K-1s to FPSVII partners; Prepare update to D. Newman and C. Cavallo; Communications with D. Newman; Review responses from investors (5.6). T. ANZALONE	5.60 hrs.	\$840.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 39

08/27/24	FOUR - Review multiple correspondence revisions to same and conferences with Trish Anzalone re: communications pertaining to forms K-1 and related issues. (2.0); Brief telephone conference with Ed Cooper re: tax returns. (0.1) D.S. NEWMAN	2.10 hrs.	\$661.50
08/27/24	FOUR: Meet with Receiver, obtain execution of IST check and transmit same; Obtain execution of 2nd quarter SFAR; Communications regarding review/signing of Founding Partners tax returns; Numerous written communications from investors regarding Founding Partners Hybrid Value and Founding Partners Stable Value II K-1s transmitted yesterday, assistance with accessing encrypted documents; Written and telephone communications with Sandra Wilson and obtain written instructions; Review claim filings for certain investors, communications re: same; Written communications regarding Founding Partners Stable Value K-1s (6.8). T. ANZALONE	6.80 hrs.	\$1,020.00
08/28/24	FOUR: Written communications with V. Lulciuc re: investor communications; Prepare correspondence to SEC counsel Teresa Verges re: 2Q 202 SFAR; Post SFAR to website; Communication with Receiver requesting approval to send; Review approval and transmit to T. Verges; Continue review and responding to numerous investor communications re: k-1, accessing and password issues; Numerous communications with D. Newman and C. Cavallo; Review communications from investor representative KH regarding authorization for her client's K-1, various communications to/from her clients; Examine correspondence from investor AA regarding transfer of claim status, draft response and communications with team; Create electronic files for K-1 communications with investors (6.6). T. ANZALONE	6.60 hrs.	\$990.00
08/29/24	FOUR - Review multiple emails relating to forms k-1 and transfers. D.S. NEWMAN	1.00 hrs.	\$315.00
08/29/24	FOUR: Review several emails authorizing sending K-1s to KH; Communications with investors, investor representatives; Confer with D. Newman (1.4). T. ANZALONE	1.40 hrs.	\$210.00
08/30/24	FOUR: Meet with Ed Cooper and review and discuss tax returns and tax-related issues and prepare for same (1.1); Review follow up correspondence from Ed Cooper re income issue (.2); Review additional follow-up re K-1's (.2) D.S. NEWMAN	1.50 hrs.	\$472.50
08/30/24	FOUR: Written communications with V. Lulciuc at BPBCPA re: status of tax returns (.2). T. ANZALONE	0.20 hrs.	\$30.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 40

09/03/24	FOUR: Review correspondence from Trish Anzalone re: Forms K-1. (0.1); Read correspondence from Ed Cooper and draft correspondence to Ed Cooper re: Disclosure foot note and draft follow up correspondence re: same. (0.3); Conference with Chris Cavallo re: Disclosure footnote and email Chris Cavallo re: same. (0.2); Review correspondence from investor re: K-1. (0.1); Draft correspondence to Chris Cavallo and Trish Anzalone re: same. (0.1); Review follow up correspondence from Chris Cavallo and draft correspondence to Chris Cavallo re: same. (0.2); Review numerous correspondence between and among Trish Anzalone and approved claimants re: Forms K-1 and related issues. (1.00); Review additional correspondence and Form K-1 and related correspondence re: same. (0.3)		
	D.S. NEWMAN	2.20 hrs.	\$693.00
09/03/24	FOUR: Attention to issues for closing of receivership; conferences with team re: same.; attention to communications with investors and potential transfer issues; attention to K-1 issues; review emails to and from Ed Cooper re: same.		
	C.C. CAVALLO	1.60 hrs.	\$504.00
09/03/24	FOUR: Written communications with Ed Cooper; Review correspondence from D. Newman re: settlement proceeds language on tax return; Communications regarding FPSV K-1s; Prepare written correspondence to the 105 investors in the Founding Partners Stable Value Fund and disseminate secured K-1s to them; Attention to numerous responses (5.9).		
	T. ANZALONE	5.90 hrs.	\$885.00
09/04/24	FOUR: Review multiple correspondence with Founding Partners claimants re: forms K-1. (0.5); Review correspondence from Ed Cooper re: form K-1 issue. (0.1)		
	D.S. NEWMAN	0.60 hrs.	\$189.00
09/04/24	FOUR: Communications with S. Jacques re: receivership materials; Continue transmittal of K-1s to FPSV investors; Review communications from numerous investors, attention to responding to their concerns; Communications with D. Newman, review and respond to numerous questions, requests, provide instructions on how to access secured attachment (6.6).		
	T. ANZALONE	6.60 hrs.	\$990.00
09/05/24	FOUR: Work on pending matters with goal of closing receivership.		
	J. ETRA	0.80 hrs.	\$252.00
09/05/24	FOUR: Conference with John Etra and Chris Cavallo re: Receivership closing and action items. (1.0); Telephone conference with Ed Cooper re: tax related issue. (0.2); Review correspondence from Ed Cooper and draft correspondence to Ed Cooper re: tax issue and review follow up correspondence from Ed Cooper re: same. (0.3)		
	D.S. NEWMAN	1.50 hrs.	\$472.50
09/05/24	FOUR: Attention to closing of receivership; review related documents; attention to closing motions.		
	C.C. CAVALLO	1.50 hrs.	\$472.50

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 41

09/05/24	FOUR: Telephonic and written communications with investors, continue addressing investor questions, concerns re: K-1s; Written requests from Attorney Chris Cavallo; Attention to Motion to Close Out Receivership, Order Approving same, research Lancelot distributions; Prepare response to C. Cavallo re: Motion and Order, final distribution, further work on Receiver's Report, NAH and RCP; Written communications to D. Newman and C. Cavallo, transmittal of all K-1 emails for FPSV (3.2). T. ANZALONE	3.20 hrs.	\$480.00
09/06/24	FOUR: Attention to receivership close out matters and communications with investors. C.C. CAVALLO	0.80 hrs.	\$252.00
09/06/24	FOUR: Telephonic and written communications with C. Cavallo re: investor email response; Attention to FP recoveries, Petters action; Continue communications with investors both telephonically and written; Communications with D. Newman re: proposed response to AA, and status of IST; Communications with investors re: K-1s; Further communications with C. Cavallo and D. Newman re: filing of Motion to Recognize Transfers (1.7). T. ANZALONE	1.70 hrs.	\$255.00
09/09/24	FOUR: Attention to investor communications, Hybrid holdings, and other receivership closeout issues; review prior motions to close. C.C. CAVALLO	1.00 hrs.	\$315.00
09/09/24	FOUR: Written communications with Victoria Lulciuc re: signed tax returns, signed copies; Compile information and prior motions for drafting of 2nd 2024 Motion to Recognize Transfers; Attention to C. Cavallo correspondence re: close out items, including outstanding Founding Partners Hybrid Value investments; Update to do list for close out; Attention to receivership materials (1.8). T. ANZALONE	1.80 hrs.	\$270.00
09/10/24	FOUR: Attention to investor communications; attention to receivership close out issues and review related documents, including prior motions and agreements re: sale of Hybrid holdings. C.C. CAVALLO	1.00 hrs.	\$315.00
09/10/24	FOUR: Access BPBCPA Box; Additional communications with V. Lulciuc, review signed tax returns for FPSVII and FPSV, request FPHV copy Confer with C. Cavallo re: items to close out receivership; Review status of Sworn Letter Agreements; Set up meeting with C. Cavallo; Review statement from Truist; Searches for information on NAH and RCP; Telephonic and written communications with investors re: access to K-1s (3.4). T. ANZALONE	3.40 hrs.	\$510.00
09/11/24	FOUR: Attention to receivership closeout issues; review related documents. C.C. CAVALLO	0.80 hrs.	\$252.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 42

09/11/24	FOUR: Review communications since initial filing and prepare Sworn Letter Agreement for investor 136; Review receiver's report and application and update time period; Prepare notes re: Berkowitz and NMBC updated fees; Review correspondence from IST regarding August hosting; Draft Second 2024 Motion to Recognize Transfers; Review receivership inventories and indices, and FileTrail information; Written correspondence to RAC in South Carolina requesting files on NAH and RCP; Update Sworn letter Agreements for investors 140 and 93; Examine initial Proofs of Claim filed by these investors; Telephonic and written communications with S. Jacques, request of initial investment materials related to Realty Capital Partners and National Advisors Holdings; Additional communications related to investment files in offsite storage and onsite; Lengthy telephone conference with Lee Gallman at RAC, review contents of various RCP and NAH files (8.1). T. ANZALONE	8.10 hrs.	\$1,215.00
09/12/24	FOUR: Attention to investor communications; review documents re: remaining Hybrid holdings; meeting with Ms. Anzalone re: same. C.C. CAVALLO	2.00 hrs.	\$630.00
09/12/24	FOUR - Brief conference with Trish Anzalone, review correspondence from Trish Anzalone re corporate documents for private investments. (.3) D.S. NEWMAN	0.30 hrs.	\$94.50
09/12/24	FOUR: Ongoing attention to receivership closeout items; Meet with C. Cavallo to review documents obtained related to National Advisors Holdings including Subscription Agreements; Meet with Records Assistant; Request review of documents in vault, review with D. Newman documents kept in our vault and safety deposit box; Communication to C. Cavallo transmitting NAH materials, continue search for RCP documents; Review RCP platform and print out distribution and contribution spreadsheets; Examine Receiver's status reports, especially related to FPHV investments; Communications with Lee Gallman in South Carolina Records; Meet with S. Jacques, additional telephonic and written communications with Lee Gallman at RAC; Continue online searches for Realty Capital initial documents; Review contents of Berkowitz Pollack binders; Perform several searches, obtain information from Status Report related to Hartline Investments; Commence searches on Hartline of Indices and FileTrail, and request files pertaining to same (6.2). T. ANZALONE	6.20 hrs.	\$930.00
09/13/24	FOUR: Review investor communications; attention to transfers, Hybrid holdings, and related documents; emails with team re: same. C.C. CAVALLO	1.50 hrs.	\$472.50
09/13/24	FOUR: Complete drafts of Motion to Recognize Transfers of Interest, and Sworn Letter Agreements, transmittal to C. Cavallo for review; Review Wells Fargo savings and 5 Citibank statements for August; Communications, both written and telephonic, with Lee Gallman re: Hartline (2.1). T. ANZALONE	2.10 hrs.	\$315.00
09/15/24	FOUR - Draft correspondence to Chris Cavallo and Trish Anzalone relating to close out steps. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 43

09/15/24	FOUR - Review correspondence from Chris Cavallo re close out. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
09/15/24	FOUR: Attention to Hybrid holdings information; emails with team re: same. C.C. CAVALLO	0.80 hrs.	\$252.00
09/16/24	FOUR: Attention to investor issues and communications; attention to closing of receivership and related issues. C.C. CAVALLO	0.50 hrs.	\$157.50
09/16/24	FOUR: Communications with Kathleen Huerta at IST; Communications with team re: close out items; Communications with Lee Gallman at RAC; Zoom call with Lee Gallman, review contents of Hartline files; Communications requesting CDs containing Hartline subpoena response; Communications with N. DiBlasi at IST; Communications with R. Jiminez (2.4). T. ANZALONE	2.40 hrs.	\$360.00
09/17/24	FOUR: Attention to investor communications and issues for close of receivership; review related documents and prepare materials for transfer and closing. C.C. CAVALLO	1.50 hrs.	\$472.50
09/17/24	FOUR: IST correspondence, prepare check to IST, obtain execution of check and transmit payment; Review correspondence from Trustee Ronald Peterson, Lancelot K-1; Confer with D. Newman re: same; Prepare correspondence to Victoria Lulciuc transmitting Lancelot K-1; Communications with Lee Gallman, Sauveur Jacques and Robert Jiminez re: FP materials and Hartline production documents; Zoom call with G. Fasco re: BOI reports (3.4). T. ANZALONE	3.40 hrs.	\$510.00
09/18/24	FOUR: Review Wells Fargo remaining August statement, update SFAR electronic file; Arrange for uploading of Hartline documents from the 5 CDs obtained from RAC to local drive; Commence review of production and other receivership materials; Communications with V. Lulciuc (3.4). T. ANZALONE	3.40 hrs.	\$510.00
09/19/24	FOUR: Attention to investor issues and communications; review related documents for closing of Receivership and transfers of interests. C.C. CAVALLO	1.00 hrs.	\$315.00
09/20/24	FOUR: Attention to issues for close of Receivership and review related documents and pending motions. C.C. CAVALLO	1.10 hrs.	\$346.50
09/20/24	FOUR - Review correspondence re relating to approved claimant form K1 and draft correspondence to Trish Anzalone re same. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
09/23/24	FOUR: Attention to investor communications and related issues, including transfer issues; review documents re: Hybrid holdings; review documents related to closing of Receivership. C.C. CAVALLO	1.20 hrs.	\$378.00

Newman, Daniel S., Receiver

October 15, 2024  
 Invoice 2728252 Page 44

09/23/24	FOUR: Review communications from investors, representative for HLTY; Review investor chart, update accountant information; Telephone conference with PG from investor 46; Review voice message from accountant for investor 131, telephone conference with PR; Communications with investors; Written correspondence to investor JF with instructions to access K-1; Review request from investor NH; Written correspondence to her accountant transmitting K-1 with instructions; Telephone conference from investor JF (2.3). T. ANZALONE	2.30 hrs.	\$345.00
09/24/24	FOUR: Review communication from J. Falcon; Telephone conferences with investor representative PD; Telephone conference with investor JF; Written request from JF; Continue review of FP materials including subpoena documents (1.4). T. ANZALONE	1.40 hrs.	\$210.00
09/25/24	FOUR: Review investor chart, prepare response to investor transmitting unsecured K-1 (.2). T. ANZALONE	0.20 hrs.	\$30.00
09/26/24	FOUR: Attention to investor issues and communications; conference with Ms. Anzalone re: same; review related documents. C.C. CAVALLO	1.00 hrs.	\$315.00
09/26/24	FOUR: Communications with C. Cavallo re: National Holdings, subscription agreements (.2). T. ANZALONE	0.20 hrs.	\$30.00
09/27/24	FOUR: Attention to investor issues; review draft motions; review motions to close Receivership. C.C. CAVALLO	1.80 hrs.	\$567.00
09/27/24	FOUR: Telephonic and written communications with investor 74; Prepare written transmittal of FPSV K-1 to investor; Review investment materials; Written correspondence to C. Cavallo regarding agreements (2.8). T. ANZALONE	2.80 hrs.	\$420.00
09/30/24	FOUR: Attention to investor communications and issues for closing Receivership; review documents related to Hybrid holdings. C.C. CAVALLO	1.20 hrs.	\$378.00
09/30/24	FOUR: Written communication from investor re: Promise Healthcare; Draft proposed response re: same (.2). T. ANZALONE	0.20 hrs.	\$30.00
<b>Total Fees for Legal Services .....</b>			<b>\$153,488.50</b>

**BILLING SUMMARY**

	<u>Hours</u>	<u>Rate/Hr</u>	<u>Dollars</u>
C.C. CAVALLO	126.40	315.00	39,816.00
J. ETRA	33.90	315.00	10,678.50
M.S. MCROBERTS	10.60	315.00	3,339.00
D.S. NEWMAN	94.80	315.00	29,862.00
B.A. POHL	0.20	315.00	63.00
S. LUDINGTON	15.10	250.00	3,775.00

Newman, Daniel S., Receiver

October 15, 2024  
 Invoice 2728252 Page 45

**BILLING SUMMARY**

	<u>Hours</u>	<u>Rate/Hr</u>	<u>Dollars</u>
T. ANZALONE	434.10	150.00	65,115.00
G. FASCO	5.60	150.00	840.00
<b>TOTAL</b>	<b>720.70</b>	<b>212.97</b>	<b>153,488.50</b>

**CHARGES FOR OTHER SERVICES PROVIDED/EXPENSES INCURRED**

11/28/2023	Vendor: Etra, Jonathan Invoice#: 6320264311280201 Date: 11/27/2023 - CREXP Founding Partners (Danâ€™s receivership) - Meals Other 10/25/23 Founding Partners Starbucks with Jonathan Etra	9.20
11/28/2023	Vendor: Etra, Jonathan Invoice#: 6320264311280201 Date: 11/27/2023 - CREXP Founding Partners (Danâ€™s receivership) - Lodging Founding Partners (Danâ€™s receivership Hilton Hotel	277.63
12/11/2023	Vendor: U.S. Courts: Pacer; Invoice#: PACER122023; Date: 12/11/2023 - Billing period - 11/1/2023 to 11/30/2023	3.50
12/12/2023	Vendor: Daniel Newman Invoice#: 6253214112120205 Date: 10/25/2023 - CREXP FP - Fort Myers Hearing - Lodging Attend Final Approval Hearing	295.74
12/12/2023	Vendor: Daniel Newman Invoice#: 6253214112120205 Date: 10/25/2023 - CREXP FP - Fort Myers Hearing - Agent Fee 10/25/23 Attend Final Approval Hearing	20.00
12/12/2023	Vendor: Daniel Newman Invoice#: 6253214112120205 Date: 10/25/2023 - CREXP FP - Fort Myers Hearing - Mileage 10/25/23 Attend Final Approval Hearing (Weston to Fort Myers ) 121.41 miles	79.52
12/28/2023	Vendor: McRoberts, Matthew S. Invoice#: 6391153712280201 Date: 12/27/2023 - CREXP MSM- Trial expenses reimb. - Mileage 12/18/23 MSM- Trial expenses reimb. (19112 Elston Way, Estero to Claude Pepper Fed. Bldg. Miami ) 290.0 miles	189.95
12/28/2023	Vendor: McRoberts, Matthew S. Invoice#: 6391165512280201 Date: 12/27/2023 - CREXP MSM- Parking Fee reimb - Parking 12/18/23 MSM- Parking Fee reimb	10.70
01/12/2024	Vendor: U.S. Courts: Pacer; Invoice#: PACER012024; Date: 1/12/2024 - Billing period - 12/1/2023 to 12/31/2023	0.90
02/03/2024	Vendor: Daniel Newman Invoice#: 6457631502030205 Date: 2/2/2024 - CREXP FP - Dinner night before Hearing - Dinner 02/02/24 Dinner night before attending Final Approval Hearing 10/24/23 with Daniel Newman	138.37
02/08/2024	Federal Express charge	105.81
02/08/2024	Federal Express charge	112.03
02/08/2024	Federal Express charge	99.59
02/08/2024	Federal Express charge	46.68
02/08/2024	Federal Express charge	102.72
02/12/2024	Vendor: U.S. Courts: Pacer; Invoice#: PACER022024; Date: 2/12/2024 - Billing period - 1/1/2024 to 1/31/2024	1.00
02/16/2024	Federal Express charge	78.72
02/16/2024	Federal Express charge	82.46
02/16/2024	Federal Express charge	89.93
02/16/2024	Federal Express charge	82.46
02/16/2024	Federal Express charge	89.93
02/16/2024	Federal Express charge	78.72
02/16/2024	Federal Express charge	82.46
02/16/2024	Federal Express charge	82.46



Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 46

02/16/2024	Federal Express charge	82.46
02/16/2024	Federal Express charge	78.72
02/16/2024	Federal Express charge	78.72
02/16/2024	Federal Express charge	78.72
02/16/2024	Federal Express charge	123.66
03/04/2024	Vendor: Card Services; Invoice#: 021524; Date: 3/4/2024 - LEXISNEXIS	3.99
03/11/2024	Vendor: U.S. Courts: Pacer; Invoice#: PACER032024-1; Date: 3/11/2024 - Billing period - 2/1/2024 to 2/29/2024	0.80
03/11/2024	Vendor: U.S. Courts: Pacer; Invoice#: PACER032024; Date: 3/11/2024 - Billing period - 2/1/2024 to 2/29/2024	0.80
03/26/2024	Federal Express charge	43.39
03/26/2024	Federal Express charge	36.82
03/26/2024	Federal Express charge	29.62
03/26/2024	Federal Express charge	36.82
03/26/2024	Federal Express charge	37.18
03/26/2024	Federal Express charge	29.99
03/26/2024	Federal Express charge	36.82
03/26/2024	Federal Express charge	29.62
03/26/2024	Federal Express charge	45.07
03/26/2024	Federal Express charge	36.82
03/26/2024	Federal Express charge	43.66
03/26/2024	Federal Express charge	29.99
03/26/2024	Federal Express charge	37.18
03/26/2024	Federal Express charge	46.19
03/26/2024	Federal Express charge	40.59
03/27/2024	Federal Express charge	37.18
03/27/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	36.82
03/28/2024	Federal Express charge	39.04
03/28/2024	Federal Express charge	43.66
03/28/2024	Federal Express charge	29.99
03/28/2024	Federal Express charge	31.85
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	29.62
03/28/2024	Federal Express charge	31.85
03/28/2024	Federal Express charge	36.82
03/28/2024	Federal Express charge	29.62
03/28/2024	Federal Express charge	31.85
03/28/2024	Federal Express charge	36.82
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	31.85
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	47.23
03/28/2024	Federal Express charge	44.03
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	36.82
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	36.82
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	44.03
03/28/2024	Federal Express charge	47.43
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	36.82
03/28/2024	Federal Express charge	29.62
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	37.18

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 47

03/28/2024	Federal Express charge	31.85
03/28/2024	Federal Express charge	29.99
03/28/2024	Federal Express charge	29.62
03/28/2024	Federal Express charge	36.82
03/28/2024	Federal Express charge	36.82
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	36.82
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	36.82
03/28/2024	Federal Express charge	36.82
03/28/2024	Federal Express charge	43.66
03/28/2024	Federal Express charge	29.99
03/28/2024	Federal Express charge	36.82
03/28/2024	Federal Express charge	43.66
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	45.07
03/28/2024	Federal Express charge	36.82
03/28/2024	Federal Express charge	36.82
03/28/2024	Federal Express charge	44.03
03/28/2024	Federal Express charge	29.62
03/28/2024	Federal Express charge	29.99
03/28/2024	Federal Express charge	36.82
03/28/2024	Federal Express charge	36.82
03/28/2024	Federal Express charge	44.03
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	43.66
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	29.99
03/28/2024	Federal Express charge	29.62
03/28/2024	Federal Express charge	29.62
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	29.99
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	29.62
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	37.18
03/28/2024	Federal Express charge	47.43
03/28/2024	Federal Express charge	35.36
03/28/2024	Federal Express charge	43.39
03/28/2024	Federal Express charge	57.98
03/29/2024	Federal Express charge	29.62
03/29/2024	Federal Express charge	37.18
03/29/2024	Federal Express charge	37.18
03/29/2024	Federal Express charge	37.18
03/29/2024	Federal Express charge	42.95
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03/29/2024	Federal Express charge	29.62
03/29/2024	Federal Express charge	36.82
03/29/2024	Federal Express charge	29.99
03/29/2024	Federal Express charge	43.66
03/29/2024	Federal Express charge	29.62
03/29/2024	Federal Express charge	29.99
03/29/2024	Federal Express charge	36.82
03/29/2024	Federal Express charge	29.99

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 48

03/29/2024	Federal Express charge	37.18
03/29/2024	Federal Express charge	37.18
03/29/2024	Federal Express charge	37.18
03/29/2024	Federal Express charge	37.18
03/29/2024	Federal Express charge	29.62
03/29/2024	Federal Express charge	43.66
03/29/2024	Federal Express charge	43.66
03/29/2024	Federal Express charge	35.72
03/29/2024	Federal Express charge	29.62
03/29/2024	Federal Express charge	28.69
03/29/2024	Federal Express charge	39.04
03/29/2024	Federal Express charge	29.99
03/29/2024	Federal Express charge	39.04
03/29/2024	Federal Express charge	37.18
03/29/2024	Federal Express charge	31.85
03/29/2024	Federal Express charge	39.04
03/29/2024	Federal Express charge	29.99
03/29/2024	Federal Express charge	29.99
03/29/2024	Federal Express charge	29.62
03/29/2024	Federal Express charge	37.18
03/29/2024	Federal Express charge	39.04
03/29/2024	Federal Express charge	37.18
03/29/2024	Federal Express charge	29.99
03/29/2024	Federal Express charge	39.04
03/29/2024	Federal Express charge	56.96
03/29/2024	Federal Express charge	39.04
03/29/2024	Federal Express charge	36.82
03/29/2024	Federal Express charge	31.85
03/29/2024	Federal Express charge	37.18
03/29/2024	Federal Express charge	31.85
03/29/2024	Federal Express charge	39.04
03/29/2024	Federal Express charge	29.99
03/29/2024	Federal Express charge	29.99
03/29/2024	Federal Express charge	34.61
03/29/2024	Federal Express charge	47.23
03/29/2024	Federal Express charge	29.99
03/29/2024	Federal Express charge	29.99
03/29/2024	Federal Express charge	37.18
03/29/2024	Federal Express charge	29.62
04/08/2024	Federal Express charge	30.62
04/08/2024	Federal Express charge	27.53
04/08/2024	Federal Express charge	20.00
04/08/2024	Federal Express charge	27.17
04/11/2024	Vendor: U.S. Courts: Pacer; Invoice#: PACER042024; Date: 4/11/2024 - Billing period - 3/1/2024 to 3/31/2024	31.50
04/12/2024	Cancellation of: Vendor: U.S. Courts: Pacer; Invoice#: PACER032024-1; Date: 3/11/2024 - Billing period - 2/1/2024 to 2/29/2024	-0.80
04/15/2024	Federal Express charge	37.26
04/15/2024	Federal Express charge	44.12
04/29/2024	Federal Express charge	42.81
05/28/2024	Federal Express charge	36.74
06/04/2024	Federal Express charge	39.20
06/11/2024	Vendor: U.S. Courts: Pacer; Invoice#: PACER62024; Date: 6/11/2024 - Billing period - 5/1/2024 to 5/31/2024	0.40
06/21/2024	Federal Express charge	41.58
07/11/2024	Vendor: U.S. Courts: Pacer; Invoice#: PACER72024; Date:	3.50

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728252 Page 49

	7/11/2024 - Billing period - 6/1/2024 to 6/30/2024	
09/16/2024	Federal Express charge	58.69
<b>Total Charges for Other Services Provided/Expenses Incurred.....</b>		<b>\$8,212.34</b>
 <b>TOTAL FOR THIS INVOICE .....</b>		 <b>\$161,700.84</b>



**Nelson Mullins Riley & Scarborough LLP**

Attorneys and Counselors at Law

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

October 15, 2024  
 Invoice 2728253 Page 1

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

For Services Through 09/30/24

11/01/23	ONE: Written inquiry from investor GV, prepare communication to attorneys re: same, proposed responses (.2); Written correspondence from investor SF (.1); Confer with counsel (.1); Communication from Receiver (.1). T. ANZALONE	0.50 hrs.	\$75.00
11/03/23	ONE: Telephone conference with Bart Dewey re: materials to be destroyed per agreement, review settlement agreement (.4); Written communication with team re: update to investors, proposed language (.2). T. ANZALONE	0.60 hrs.	\$90.00
11/13/23	ONE: Communications with Attorneys (.3); Update home page of website with information re: hearing, distribution (.3); Written communications with Receiver, prepare written responses to numerous investors (1.3); Attention to electronic communications (.5); Written communications with Beus Gilbert re: Berkowitz materials (.5). T. ANZALONE	2.90 hrs.	\$435.00
11/14/23	ONE: Electronic saving of communications related to 1/17/23 investor conference call, details and arrangements surrounding arbitration and mediation, investor communications (1.6). T. ANZALONE	1.60 hrs.	\$240.00
11/15/23	ONE: Review correspondence from JD on behalf of CVP, prepare communication to J. Etra (.2); Communications with Bart Dewey, K. Cole at NM (.5). T. ANZALONE	0.70 hrs.	\$105.00
11/16/23	ONE: Telephonic communications regarding transmittal of Founding Partners materials from Beus Gilbert (.3); Continue electronic saving of E&Y materials (.9). T. ANZALONE	1.20 hrs.	\$180.00
11/18/23	ONE: Review communications from interim distributions related to possible check cashing issues (.3). T. ANZALONE	0.30 hrs.	\$45.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728253 Page 2

11/27/23	FOUR: Written and telephonic communications with Bart Dewey, Kelly Coleman from Records, R. Jiminez (1.8); Review query from investor PG and prepare response re: status (.2). T. ANZALONE	2.00 hrs.	\$300.00
11/28/23	ONE - Brief Telephone conference with Stuart Grossman re: status. D.S. NEWMAN	0.10 hrs.	\$31.50
11/30/23	ONE: Review transcript of E&Y settlement hearing and electronic saving of same (.7); Attention to deviation binders and other materials used for settlement and hearing (1.1). T. ANZALONE	1.80 hrs.	\$270.00
12/01/23	ONE: Review query from representative for investor 27 re: update to contact and status of distribution, prepare response re same, confer with Receiver (.4); Continue electronic saving of investor communications, settlement communications (1.3); Review communications from and telephone conference with JR and KA re: request on behalf of investor 75 (.4). T. ANZALONE	2.10 hrs.	\$315.00
12/04/23	ONE: Continue electronic saving of Mayer Brown, E&Y litigation materials (1.2); Work with S. Jacques to process same (.9). T. ANZALONE	2.10 hrs.	\$315.00
12/05/23	ONE: Electronic saving of communications and documents related to mediation, IST, 7/5/23 investor conference call and other litigation documents (.9). T. ANZALONE	0.90 hrs.	\$135.00
12/06/23	ONE - Review correspondence from Elizabeth Budzynski in response pertaining to administrative entities and status. (.3); Review correspondence from Trish Anzalone and to Trish Anzalone from approved claimant. (.2) D.S. NEWMAN	0.50 hrs.	\$157.50
12/07/23	ONE: Written communication with Alex Morris and team (.3); Continue compilation of and organization of materials utilized for Mayer Brown and E&Y settlements (1.4); Telephone conference with Bart Dewey re: disbanding of firm, thanking us (.2). T. ANZALONE	1.90 hrs.	\$285.00
12/11/23	ONE: Review communication from Receiver (.1); Examine Correspondence from Grossman Roth, wire transfer instructions and W9 form (.4); Communications with investors 35 and 1 (.3) T. ANZALONE	0.80 hrs.	\$120.00
12/12/23	ONE: Prepare response to investors FG and PG (.3). T. ANZALONE	0.30 hrs.	\$45.00
12/15/23	ONE: Meet with S. Jacques re: binders from E&Y settlement (.5). T. ANZALONE	0.50 hrs.	\$75.00
12/18/23	ONE: Telephone conferences with Bart Dewey regarding document retention from the Mayer Brown and E&Y cases (.3). T. ANZALONE	0.30 hrs.	\$45.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728253 Page 3

12/20/23	ONE: Review queries from LP with #48 and J&NF #131 re: status and prepare responses re: same (.3); Telephone conference with Bart Dewey at Beus Gilbert re: hard drive with all productions, and FP documents being prepared (.2). T. ANZALONE	0.50 hrs.	\$75.00
12/28/23	ONE - Telephone conference with Stuart Grossman re: timing of non-appealable order and related issues. (.3); Telephone conference with Richard William re: finalization of settlement terms and related issues. (.2); Review motion re: payment of attorneys fees. (.5) D.S. NEWMAN	1.00 hrs.	\$315.00
01/02/24	ONE: Written communication from Bart Dewey re: work product materials, prepare response re: materials tagged (.2); Examine correspondence from 72 and 99 (.2); Telephone conference with representative for investors, and post-call communications (.2) T. ANZALONE	0.60 hrs.	\$90.00
01/03/24	ONE - Review multiple correspondence from Alex Morris and Katherine Turner re: various closing issues and status and action items and attachments relating thereto. (1.0) D.S. NEWMAN	1.00 hrs.	\$315.00
01/03/24	ONE: Telephone conference with Bart Dewey (.1); Written communications with team re: no appeal filed, request to Wells Fargo re: escrow account (.3); Written communications with Receiver re: Wells Fargo balances, accounts for E&Y settlement (.7). T. ANZALONE	1.10 hrs.	\$165.00
01/04/24	ONE - Draft multiple correspondence relating to fulfillment of settlement terms and transfers of funds from escrow account to receivers payment account and review multiple correspondence and response to same. (1.0); Telephone conference with Wells Fargo re: receipt of funds and to payment account from escrow account. (.1); Review correspondence from Wells Fargo re: escrow account and review document relating to same. (.2); Draft correspondence to counsel re: escrow account. (.1) D.S. NEWMAN	1.40 hrs.	\$441.00
01/04/24	ONE: Written communications and requests from Receiver, and prepare responses re: E&Y settlement (.8); Review Joint Stipulation of Dismissal filed in Broward Litigation, and post to website (.2); Communications with D. Newman re: escrow account, wire instruction form, and other settlement issues including payment accounts (.4); Review query from investor rep (.2); Communications to/from Wells Fargo re: escrow account transfer, communications with J. Falcon (.2). T. ANZALONE	1.80 hrs.	\$270.00
01/05/24	ONE - Multiple communication with Wells Fargo re: confirmation of receipt of escrow funds. (.5) Review correspondence from Beus Gilbert firm and draft correspondence in response to same. (.3) D.S. NEWMAN	0.80 hrs.	\$252.00
01/05/24	ONE: Monitor communications requesting transfer, responses from Receiver and bank representatives (.4). T. ANZALONE	0.40 hrs.	\$60.00
01/06/24	FOUR - Review and revise motion for payment of attorneys fees.		

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728253 Page 4

	D.S. NEWMAN	0.50 hrs.	\$157.50
01/06/24	ONE: Written request from C. Cavallo, review status of accounts at Wells Fargo, prepare response regarding last statement's balance (.5). T. ANZALONE	0.50 hrs.	\$75.00
01/08/24	ONE: Conference with D. Newman (.2); Review communications to/from Alex Morris, C. Cavallo re: transfer of funds (.4); Review and respond to email from investor EG re: status (.2); Written and telephonic communications with B. Dewey (.4). T. ANZALONE	1.20 hrs.	\$180.00
01/09/24	ONE - Review email correspondence from Richard Williams and draft correspondence to Richard Williams re: transfer of funds from escrow. (.2); Review correspondence from Kathrine Turner, counsel for E&Y re: transfer funds and draft correspondence to Kathrine Turner re: same. (.1) D.S. NEWMAN	0.30 hrs.	\$94.50
01/09/24	FOUR - Brief conference with counsel relating to motion for payment of fees. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
01/09/24	ONE: Review written communication from Alex Morris, request as to refunds from AAA and CPR; Review online banking, prior payments to AAA, confirm account utilized for these funds; Prepare communication to team, and review response, prepare reply to Alex Morris (.7). T. ANZALONE	0.70 hrs.	\$105.00
01/10/24	ONE - Brief Telephone conference with Stuart Grossman. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
01/10/24	ONE: Review communication from investor DC, request for update; Prepare response to investor; Examine communications between WD and J. Etra (.4). T. ANZALONE	0.40 hrs.	\$60.00
01/12/24	ONE: Telephone conference with Attorney C. Cavallo; Review communications and assist with Motion for Distribution; Prepare update to C. Cavallo; Review communications between Receiver, Rosary Falero and Levohn Cain re: settlement transfer; Review and respond to investor emails re: status of distribution (.6). T. ANZALONE	0.60 hrs.	\$90.00
01/16/24	ONE: Review 2 investor communications; Post Receiver's motion on special counsel fee to website (.4). T. ANZALONE	0.40 hrs.	\$60.00
01/17/24	ONE - Review correspondence from local counsel and draft correspondence re: same. (.1); Brief Telephone conference with Stuart Grossman. (.1) D.S. NEWMAN	0.20 hrs.	\$63.00
01/17/24	ONE - Review correspondence from Alex Morris to arbitration forms re: return of fees. D.S. NEWMAN	0.10 hrs.	\$31.50



Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728253 Page 5

01/17/24	ONE: Review communication from investor representative re: status, and prepare response; Review invoice from Beus Gilbert for reimbursement, prepare check to BG for FedEx shipments, obtain execution of check, prepare correspondence and transmit payment (1.2). T. ANZALONE	1.20 hrs.	\$180.00
01/18/24	ONE: Review written requests related to both CPR and AAA, communications from Alex Morris and Receiver; Review correspondence from investor; Written communication to A. Morris re: dismissals filed; Review dismissals and respond to A. Morris; Prepare communication to team re: arbitration dismissals; Work on schedules for upcoming distributions, confer with C. Cavallo re: same (1.7). T. ANZALONE	1.70 hrs.	\$255.00
01/19/24	ONE: Strategy and analysis conference with Attorney Dan Newman, communications with C. Cavallo. T. ANZALONE	0.30 hrs.	\$45.00
01/22/24	ONE: Telephonic and written communications with investor BP; Review communication from WM on behalf of FW for investor DH, prepare response requesting updated contact information; Review communication from Judge Steele's Law Clerk; Communications with C. Cavallo, D. Newman and R. Falero at Wells Fargo; Draft wire transfer letter to Wells Fargo (2.1) T. ANZALONE	2.10 hrs.	\$315.00
01/23/24	ONE: Review Order Granting Motion to Pay Special Counsel Fees, post to website; Prepare modifications to wire transfer request letter to Rosary Falero at Wells Fargo; Communication with team authorizing same; Communication with C. Cavallo, update letter to Wells Fargo requesting special counsel fees; Review communication with Stuart Grossman confirming wire transfer instructions; Communication with J. Etra; Communications with D. Newman; Communications with L. Cain at Wells Fargo; Finalize and transmit wire transfer requests, and follow up communications (3.1). T. ANZALONE	3.10 hrs.	\$465.00
01/24/24	ONE: All day communications regarding wire transfers for court-ordered special counsel fees; Telephone conferences with Levohn Cain; Written communications from investors; Prepare communications to team re: investors inquiries; Telephone communications with Karen Melia at Beus Gilbert; Communications with Receiver; Telephone conferences with Rosary Falero; Communications with Alex Morris, Receiver, C. Cavallo and J. Etra; Preliminary review of communication re: hard drive, confidential materials, prepare response. T. ANZALONE	3.30 hrs.	\$495.00
01/25/24	ONE: Numerous written communications with Levohn Cain, telephone communications with Rosary Falero; Telephonic and written communication with C. Cavallo, communications with Alex Morris and Karen Mealhaa from Beus Gilbert; Review communications related to wires, communications with D. Newman, S. Grossman and others at counsel office; Telephone conference with Bart Dewey, Alex Morris and Karen Mealha; Communications re: unused retainer; Telephone conference and written correspondence with Maydel Lima, obtain wire instructions and complete; Transmit wire instructions to Alex Morris and Karen Mealha (3.5).		

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728253 Page 6

	T. ANZALONE	3.50 hrs.	\$525.00
01/26/24	ONE: Receipt of unused retainer check from Beus Gilbert, arrange for deposit of same at Citibank's FPSVF account; Written communications with Alex Morris; Communication with Receiver; Written and telephonic communications with Bart Dewey re: E&Y confidential materials; Prepare communication to team regarding hard drive (1.5).		
	T. ANZALONE	1.50 hrs.	\$225.00
01/30/24	ONE: Written communications with C. Cavallo C re: total amount in receivership accounts, review 4Q SFAR, transmit end of year balances; Review investor communications and prepare responses to CS, PG, RP and others; Communications with Receiver and C. Cavallo; Review communication to team regarding amount for distribution, review 1st quarter transactions and prepare update to team re: same (2.1).		
	T. ANZALONE	2.10 hrs.	\$315.00
01/31/24	ONE: Written and telephonic communications with investor DE; Communications with J. Falcon re: AAA refund (.4).		
	T. ANZALONE	0.40 hrs.	\$60.00
02/01/24	ONE: Review of and communications to DN, JE and CC re: investor queries; Review and update contact information in Receiver's book; Forward several investor queries, how to handle (1.2).		
	T. ANZALONE	1.20 hrs.	\$180.00
02/05/24	ONE - Brief telephone conference with Stuart Grossman re: status. (.1)		
	D.S. NEWMAN	0.10 hrs.	\$31.50
02/05/24	ONE: Review investor communication from DM, prepare update to team; Review correspondence from AAA, refund of unused deposits; Meet with Receiver, obtain execution, confer re: account to deposit, arrange for deposit of same at Citibank; Review communication from C. Cavallo, draft motion on second distribution; Obtain end of year statements for all accounts, prepare update and tally balances, include all transactions for 1st quarter 2024; Prepare communication to team re: accounting for motion, highlighted areas of motion requiring attention (3.3).		
	T. ANZALONE	3.30 hrs.	\$495.00
02/06/24	ONE: Written communication from investor CP, forward to team; Preliminary preparations for team meeting; Further review of investor DE request; Attention to motion and distribution figures; Written communication from HM and forward to team; Communications with C. Cavallo, schedule conference call; Communications with IST re: hosted data charges and research prior charges related to same (1.6).		
	T. ANZALONE	1.60 hrs.	\$240.00
02/07/24	ONE - Additional conferences re: motion for distribution. Telephone conference with Ed Cooper and Nelson Mullins team re: motion for distribution of tax related issues. (.5); Review correspondence from representative of approved claimant and draft correspondence to representative of approved claimant re: distribution. (.1)		
	D.S. NEWMAN	0.60 hrs.	\$189.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728253 Page 7

02/07/24	ONE: Prepare for and meet with C. Cavallo, attention to motion for second distribution, motion to recognize transfers of interest; Complete deposit of AAA refund; Review communications from Bart Dewey, arrange for return of Hard Drive to Beus Gilbert; Written communication to B. Dewey with tracking information (2.8). T. ANZALONE	2.80 hrs.	\$420.00
02/12/24	ONE: Telephone conferences with C. Cavallo; Review communication from C. Cavallo; Review communication from Scott Bouchner, review schedules, and perform calculation of percentages for certain investors; Attention to Motion for Second Distribution, order and updated schedule (2.3). T. ANZALONE	2.30 hrs.	\$345.00
02/13/24	ONE: Review and compare original Schedule A, revised Schedule A and updated Schedule A to Motion for Distribution; Prepare transmittal to team re: investor messages; Communication to C. Cavallo regarding initial schedule A; Confirmation of delivery of hard drive to Beus Gilbert; Final review of Motion for Second Distribution, post same on website; Review Order approving motion, post it on website; Prepare draft notice to Approved Claimants, communications with team; Commence update of investor email list for dissemination of notice (3.6). T. ANZALONE	3.60 hrs.	\$540.00
02/14/24	ONE: Confer with Receiver; Draft update to website homepage, communication with team re: same; Update website re: motion for second distribution, order re: objection schedule.; Review spreadsheet of investors contact information, update email list; Draft modification to notice to investors including request for current address. communications with team (3.8). T. ANZALONE	3.80 hrs.	\$570.00
02/15/24	ONE: Prepare separate communication to each approved claimant transmitting filings re: second distribution, advising of claim number, objection schedule, request for address for distribution mailing; Commence review of responses, meet with C. Cavallo re: same, telephone conferences with investors with questions (4.9). T. ANZALONE	4.90 hrs.	\$735.00
02/16/24	ONE - Telephone conference with Alex Morris re: close out procedures. D.S. NEWMAN	3.00 hrs.	\$945.00
02/16/24	ONE: Continue review of and tracking responses to our update regarding 2nd distribution, request for confirmation of current addresses; Communications with team regarding same; Communication with C. Cavallo; Prepare responses to investors (3.4). T. ANZALONE	3.40 hrs.	\$510.00
02/20/24	ONE: Continue tracking investor responses to notification re: second distribution, various telephonic and written communications (1.1). T. ANZALONE	1.10 hrs.	\$165.00
02/22/24	ONE: Continue tracking investor responses; Telephone conference with RB #203, confirm distribution to IRA; Review written and telephonic communications from investors re: upcoming distribution (1.5). T. ANZALONE	1.50 hrs.	\$225.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728253 Page 8

02/23/24	ONE - Review correspondence from Katherin Turner and Alex Morris re: code materials covered by confidentiality agreement. D.S. NEWMAN	0.30 hrs.	\$94.50
02/23/24	ONE: Review all communications from investors; Update Chart of investor information in view of various communications for distribution addresses; Prepare update to team regarding updated addresses for delivery received to date (1.7). T. ANZALONE	1.70 hrs.	\$255.00
02/26/24	ONE - Brief telephone conference with Stuart Grossman and review correspondence from Stuart Grossman re: close-out related issues. D.S. NEWMAN	0.20 hrs.	\$63.00
02/27/24	ONE: Ongoing review of investor communications; Telephone conference with #28, communications with C. Cavallo (.6). T. ANZALONE	0.60 hrs.	\$90.00
02/28/24	ONE: Review communications re: FP Offshore portion and CVP payment (.2); Review communications from JS and representative re: distributions (.2); Examine communications re: 2nd distribution (.3). T. ANZALONE	0.70 hrs.	\$105.00
03/04/24	ONE: Written communication from Rosary Falero; Prepare update to C. Cavallo; Telephone conference with Levohn Cain; Review investor communications both written and telephonic; Review check inventory for upcoming distribution; Schedule meeting with counsel (1.2). T. ANZALONE	1.20 hrs.	\$180.00
03/05/24	ONE: Communications with C. Cavallo, reschedule meeting; Telephone conference with investor BM (.3). T. ANZALONE	0.30 hrs.	\$45.00
03/06/24	ONE: Review communications, prepare for Zoom call with Attorney C. Cavallo; Attend meeting with C. Cavallo regarding investor responses related to 2nd distributions, requests, communications and questions; Draft general response and send to team for comments; Review communications from representative LH, prepare draft response to team for comments; Communications with D. Newman; Telephone conference with Levohn Cain (2.4). T. ANZALONE	2.40 hrs.	\$360.00
03/07/24	ONE: Telephone communications with Levohn Cain at Wells Fargo; Various communications with D. Newman re: investor communications, proposed investor responses (1.4). T. ANZALONE	1.40 hrs.	\$210.00
03/08/24	ONE: Draft correspondence to Alex Morris re: discovery related procedures and review correspondence re: same. D.S. NEWMAN	0.20 hrs.	\$63.00
03/08/24	ONE: Communication with C. Cavallo re: distribution checks per call with Wells Fargo; Review Order on Motion to Transfer, update Receiver's records with transferees' names, addresses and emails; Written communications with Receiver and Beus attorney re: hard drive; Telephone conference with Alex Morris re: CPR refund of unused funds (2.6).		

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728253 Page 9

	T. ANZALONE	2.60 hrs.	\$390.00
03/11/24	ONE: Review all investor responses to our distribution notice; Prepare appropriate responses regarding status, court approval and transmittal of checks; Further update to distribution chart regarding travel plans of investors; Telephonic and written communications with investors; Telephone conference with new trustee RD, written communications with RD and review order appointing him trustee; Change information in our records; Continue tracking investors who have provided current address for distribution (3.2).		
	T. ANZALONE	3.20 hrs.	\$480.00
03/12/24	ONE: Communications re: filing of Notice of No Objection; Review communications from CVP counsel; Review CVP and FP Offshore filings from interim distribution in 2021, meet with C. Cavallo re: same; Communications with Alex Morris regarding meeting, CPR refund and/or response; Review filed Notice and post to website; Written communications with investors re: status; Commence preparation of 2nd distribution checks (5.6).		
	T. ANZALONE	5.60 hrs.	\$840.00
03/13/24	ONE: Communications with Receiver; Schedule meeting with Alex Morris and team re: E&Y confidential documents; Review letter from E&Y counsel, 2016 Order; Continue writing distribution checks to approved claimants; Telephone conferences with investors #132 and 104; Draft transmittal letter to investors for second distribution (9.1).		
	T. ANZALONE	9.10 hrs.	\$1,365.00
03/14/24	ONE: Review entry of Order on Second Distribution, post order on website; Modifications to draft transmittal letter to approved claimants, and send to team; Continue writing distribution checks; Prepare for and attend Zoom meeting with Alex Morris, Dan Newman and Chris Cavallo re: E&Y documents; Communications with S. JeanJacques, review various indices of boxes of documents in storage, highlight areas for review by counsel for possible destruction (5.9).		
	T. ANZALONE	5.90 hrs.	\$885.00
03/15/24	ONE: Communications with investors and representatives for investors; Continue writing distribution checks; Various communications with investors requesting updates to and confirmation of mailing addresses; Telephone conferences with investors; Constant update to Investors Chart; Communications with team (6.2).		
	T. ANZALONE	6.20 hrs.	\$930.00
03/18/24	ONE: Continue tracking updated addresses and responses from approved investors; Draft and send second notice to those investors who haven't provided updated addresses; Communications re: investors requesting wire transfers; Various telephonic and written communications re: same (3.9).		
	T. ANZALONE	3.90 hrs.	\$585.00
03/19/24	ONE: Continue tracking and communications with approved claimants re: upcoming distribution; Communications with C. Cavallo re: timetable for distribution; Communications with team re: same (2.2).		
	T. ANZALONE	2.20 hrs.	\$330.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728253 Page 10

03/20/24	ONE: Telephonic and written communications with investors; Continue writing distribution checks; Ongoing updates to Investor Chart (4.5). T. ANZALONE	4.50 hrs.	\$675.00
03/21/24	ONE: Continue writing distribution checks to investors who have confirmed delivery addresses; Commence preparation of transmittal letters of 2nd interim distribution to approved investors (8.1). T. ANZALONE	8.10 hrs.	\$1,215.00
03/22/24	ONE: Continue preparation of transmittal letters identifying distribution check information to approved claimants; Communications with investors and updates to Investor Chart; Communications with Receiver (9.6). T. ANZALONE	9.60 hrs.	\$1,440.00
03/23/24	ONE: Continue preparation of transmittal letters to approved investors of distribution checks identifying check number, payable name and check amount; Update of Investor Chart (4.6). T. ANZALONE	4.60 hrs.	\$690.00
03/24/24	ONE: Continue writing distribution checks preparing transmittal letters to investors, and updates to Investor Chart (2.3). T. ANZALONE	2.30 hrs.	\$345.00
03/25/24	ONE: Continue writing checks, preparation of and printing transmittal letters, stamp checks; Meet with Receiver and commence review to obtain signature on transmittal letters and checks; Review recent communications from investors and updates to Investor Chart, written and telephonic communications with investors (7.7). T. ANZALONE	7.70 hrs.	\$1,155.00
03/26/24	ONE: Continue writing distribution checks, meet with Receiver and C. Cavallo to review transmittal letters, discuss various situations; Numerous written and telephonic communications with investors regarding check delivery addresses; Commence FedEx label preparation, arrange for delivery of checks; Continue preparation of correspondence identifying check information to approved claimants (9.3). T. ANZALONE	9.30 hrs.	\$1,395.00
03/27/24	ONE: Ongoing preparation of correspondence to the approved claimants identifying transmittal of checks, amounts and payee information; Meet with Receiver; Write additional distribution checks; Arrange for delivery of signed letters and checks; Confer with Receiver and his counsel re: same; Draft email communication to investors with endorsement on back of checks, identify FedEx tracking number (8.9). T. ANZALONE	8.90 hrs.	\$1,335.00
03/28/24	ONE: Continue writing final checks, meet with C. Cavallo to review remaining checks and letters; Arrange for FedEx labels, scanning of signed letters and checks, transmittal of distribution checks; Meet with AA team for assistance; Communications with AA team; Numerous communications with investors; Electronic communications to each approved investor regarding FedEx delivery information (12.2). T. ANZALONE	12.20 hrs.	\$1,830.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728253 Page 11

03/29/24	ONE: Complete transmittal of distribution letters and checks; Complete email notifications to all approved claimants of tracking information; Update Investor Chart; Review various notifications from Federal Express, written and telephonic communications with investors; Prepare update to team regarding status, those checks not yet transmitted; Draft wire transfer letter to Wells Fargo for FP Offshore (8.2). T. ANZALONE	8.20 hrs.	\$1,230.00
03/30/24	ONE: Review hundreds of tracking messages from Federal Express; Review and respond to investor communications (1.3). T. ANZALONE	1.30 hrs.	\$195.00
04/01/24	ONE: Continue tracking delivery progress via FedEx; Various telephone and written communications; Attention to delivery to incorrect address; Telephone conferences with FedEx, call to bank and investor, communications with D. Newman and C. Cavallo (3.2). T. ANZALONE	3.20 hrs.	\$480.00
04/02/24	ONE: Ongoing tracking of progress with delivery, review of communications to/from investors; Communications with Rosary Falero at WF re: checks (1.6). T. ANZALONE	1.60 hrs.	\$240.00
04/03/24	ONE: Written request regarding bank statements; Telephone conference and written communications with J. Falcon; Communications with Berkowitz Pollack re: E&Y amending their 1099; Continue review and tracking of delivery of checks, related communications (1.5). T. ANZALONE	1.50 hrs.	\$225.00
04/04/24	ONE: Review various communications from investors, team communications; Telephone conferences with investors; Request for return of check; Telephone conference with C. Cavallo; Prepare updates to memorialize communications (1.9). T. ANZALONE	1.90 hrs.	\$285.00
04/05/24	ONE: Review motion and order re: wire distribution for FP Offshore; Communications from D. Newman and C. Cavallo; Draft correspondence to Wells Fargo; Continue tracking progress of checks being delivered, review of communications from investors related to same (2.1). T. ANZALONE	2.10 hrs.	\$315.00
04/06/24	ONE: Finalize wire instructions letter to Wells Fargo for FP Offshore; Review delivery status of distribution checks, Federal Express notifications; Post motion and order to website; Communications with team (3.1). T. ANZALONE	3.10 hrs.	\$465.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728253 Page 12

04/08/24	ONE: Various telephone communications with investors, answer and return all calls; Update letter to bank requesting FP Offshore wire; Prepare remaining distribution checks; Communications with Alex Morris and JR Bell at Beus O'Connor re: hard drive; Meet with Receiver, arrange for deposit of 3 FPCM distribution checks at Citbank; Prepare letters identifying distribution check and amounts for remaining investors; Meet with C. Cavallo to verify information, meet with D. Newman for execution, arrange for FedEx of checks; Written communication to investors re: check mailed, fedex tracking numbers; Ongoing tracking of delivery of checks, communications with investors both written and telephonically (9.10). T. ANZALONE	9.10 hrs.	\$1,365.00
04/09/24	ONE: Review 418 FedEx notifications and update chart to reflect checks delivered; Communications with D. Newman C. Cavallo re: FP Offshore wire; Written request to Wells Fargo for wire transfer, communications with R. Falero and L. Cain from bank, arrange for transfer; Communications regarding FPCM deposits of three 2nd distribution checks; Communications with team regarding signatures obtained on check deliveries and commence compilation of same; Ongoing written and telephonic communications with investors (5.0). T. ANZALONE	5.00 hrs.	\$750.00
04/10/24	ONE: Review Federal Express package, hard drive from Beus Gilbert; Meet with E. Estrada; Written and telephonic communications with investors; Review several notifications regarding check deliveries, update chart to reflect status (4.4). T. ANZALONE	4.40 hrs.	\$660.00
04/11/24	ONE: Continue updating Investor Chart regarding distribution deliveries, receipts, notifications from Federal Express; Communications with Federal Express representatives regarding delivery issues; Review estimate of taxable information language from Ed Cooper re: investor queries; Written and telephonic communications with investors related to same; Update chart and prepare memo re: same (3.4). T. ANZALONE	3.40 hrs.	\$510.00
04/12/24	ONE: Continue with review of distribution deliveries and status notifications, update Investor chart; Communication with investor TM regarding check pickup; Correspondence from Wells Fargo regarding stop payment on SB check; Prepare update regarding last round of checks transmitted this week; Review communication from Ed Cooper regarding estimate of taxable income; Meet with Receiver; Post Memo regarding Taxable Income on Receiver's website; Communications with investor re: same (3.6). T. ANZALONE	3.60 hrs.	\$540.00



Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728253 Page 13

04/15/24	ONE: Review distribution checks presented to bank; Prepare letters and distribution checks transmittals to B&JS and JS; Communications related to signatures from FedEx deliveries, confer with S. Castillo and R. Jimenez; Telephone and written communication from DB, son of investor, review POA, update chart to include his contact information; Review E. Cooper responses and confer with D. Newman; Prepare update to JE, CC and DN regarding estimated taxable income information posted to website; Communications with Kathleen Huerta and Nicole DiBlasi from IST regarding FP data being hosted, costs to place in cold storage; Communication from Alex Morris re: E&Y; Communications with J. Falcon re: WF account statements; Receipt and review of returned distribution check for TM; Prepare explanatory communication to team re: nearline data on Relativity, costs of same; Written communication to JS and B&JS regarding delivery of check, tracking numbers, update chart to reflect same (3.3). T. ANZALONE	3.30 hrs.	\$495.00
04/16/24	ONE: Review written request from investor's son, Power of Attorney; Review prior signatures, update investor chart; Review FedEx notifications and continue tracking distribution deliveries (.8). T. ANZALONE	0.80 hrs.	\$120.00
04/17/24	ONE: Commence compilation of financials from December 2023 in order to update/bank register for Stable Value Fund accounts related to E&Y litigation; Review non-payment of CPR refund; Telephonic and written communications with Alex Morris re: same; Review FedEx notifications, update investor chart; Review pending issues; Telephone conference with Alex Morris regarding CPR response/refund (2.8). T. ANZALONE	2.80 hrs.	\$420.00
04/18/24	ONE: Telephone conference with Maydell Lima confirming transfer to FP; Update bank register Excels for 1st quarter transactions in the 3 Wells Fargo accounts; Update Investor Chart indicating distribution checks cashed so far; Communications with Alex Morris related to CPR refund, research deposit monies paid to CPR, send update to team (3.2). T. ANZALONE	3.20 hrs.	\$480.00
04/22/24	ONE: Review status of checks transmitted, examine online banking and update 2nd distribution folder to reflect that status; Communications regarding FP materials, commence review of documents for files/index; Review communication regarding contact change, update investor chart; Review email communications and communications to team related to same (3.1). T. ANZALONE	3.10 hrs.	\$465.00
04/23/24	ONE: Commence electronic saving of general settlement communications, communications related to Consents, interest inquiries, and Notices of Approved Claimants; Attention to SEC filings prior to 2024; Review queries related to settlement monies, and other investor communications; Examine statements and financials related to Citibank and Wells Fargo accounts, upload documents to NetDocuments (3.9). T. ANZALONE	3.90 hrs.	\$585.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728253 Page 14

04/24/24	ONE: Communications re: FedEx deliveries; Organize materials related to E&Y bar order and mailing of bar order documents; Save to NetDocuments investor communications Continue review and electronic saving of litigation materials; Communications with V. Lulciuc re: K1 information; Prepare update to team re: placing FP data in cold storage; Attention to SFAR materials utilized for the various reporting periods; (2.5). T. ANZALONE	2.50 hrs.	\$375.00
04/25/24	ONE: Communication with J. Falcon re: CPR refund; Communications with A. Holt and R. Brailey re: charges to FP account Attention to SEC filings since 2023; Review communications with Alex Morris re: destruction of E&Y confidential materials (2.1). T. ANZALONE	2.10 hrs.	\$315.00
04/26/24	ONE: Written communications with investor JTM requesting check transmittal next week; Online research, review Illinois corporate records, information on approved investor RGI - no contact; Review Schedule A, Proof of Claim and information on corporate entity, new registered agent information; Update second distribution folder, continue obtaining amd organization of letters and checks; Written communications with Levohn Cain at Wells Fargo, review list of checks presented at banks; Attention to Proof of Delivery folder; Continue electronic and permanent storage of FP materials (4.7). T. ANZALONE	4.70 hrs.	\$705.00
04/29/24	ONE: Prepare letter to investor and arrange for transmittal of distribution check to TM; Written communication regarding tracking number for delivery; Receipt and review of CPR refund, confer with Receiver; Telephone conferences with Helena Tavares and Natasha Richardson of CPR; Further research on investor RGI, meet with Receiver to discuss, telephone conference with SC on behalf of investor 65, prepare note to file re: same (2.1). T. ANZALONE	2.10 hrs.	\$315.00
04/30/24	ONE: Communications with R. Jimenez, review additional delivery confirmations, signatures provided, and continue to update folders (1.1). T. ANZALONE	1.10 hrs.	\$165.00
05/01/24	ONE: Communications from and review information pertaining to monies used from CPR retainer; Confer with Receiver; Attention to first distribution documents and prior communications for investors 109 and 125; Review response from Natasha Richardson, attached breakdown of arbitrator expenses and administrative fees, Review same with counsel; Review update on TJM FedEx delivery, check received; Review of prior communications and information related to POC filed on behalf of these investors, confer with Receiver re: same; Online research related to investor trust, unrelated litigation and other findings, review communications with investor (3.9). T. ANZALONE	3.90 hrs.	\$585.00
05/02/24	ONE: Written communications with Levohn Cain, review bank statement and numerous checks (.8). T. ANZALONE	0.80 hrs.	\$120.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728253 Page 15

05/06/24	ONE: Review report provided by bank; Commence creation of an electronic file for each investor, commence compilation of distribution documents including cashed/deposited checks (2.8). T. ANZALONE	2.80 hrs.	\$420.00
05/07/24	ONE: Written request by D. Newman; Review initial claim filings, communications with investors, draft response to DS on behalf of 109 and 125; Continue folder process for approved claimants, distribution materials (2.1). T. ANZALONE	2.10 hrs.	\$315.00
05/08/24	ONE: Communications from investor regarding distribution check to his IRA account; Review correspondence from deceased investor's representative; Prepare update to team regarding same, any other docs needed; Receive response from DS regarding initial distribution (.9). T. ANZALONE	0.90 hrs.	\$135.00
05/10/24	ONE: Telephonic and written communications from investor AA regarding distribution check; Review transfer motions and orders thereon; Returned telephone call of investor, left message; Continue separating Word and PDF distribution letters (1.8). T. ANZALONE	1.80 hrs.	\$270.00
05/13/24	ONE: Commence review of letters of distribution, FedEx labels, proof of delivery and signatures, cashed checks from bank statement, separate each and start placing in investor folders; Written communication from investor JS claiming check lost, review delivery notifications, signatures on file with FedEx (3.6). T. ANZALONE	3.60 hrs.	\$540.00
05/14/24	ONE: Written and telephonic communications with investor JS regarding lost check; Telephonic communications with investor AA; Prepare update to team; Continue organization of distribution materials for the various investors (2.4). T. ANZALONE	2.40 hrs.	\$360.00
05/15/24	ONE: Telephone conferences with investor 93 and 94; Review communications from investor; Communications with counsel; Written update to team; Ongoing management of distribution and financial documents (2.6). T. ANZALONE	2.60 hrs.	\$390.00
05/16/24	ONE: Attention to investor SP check, review additional communication from JS, transmit information to team; Review communication and request related to investor check for corporate entity GI; Written communication from investor AA, forward same to team; Communications with Rosary Falero at Wells Fargo requesting stop payment per investor request; Meet with C. Cavallo re: investor's request, review historical communications; Left message for T. Fisher from National Advisors Trust; Additional communications with R. Falero and L. Cain re: stop payment procedures (2.9). T. ANZALONE	2.90 hrs.	\$435.00
05/17/24	ONE: Attention to cashed checks and electronic folders for investors; Update to Bank Excel for Wells Fargo (.9). T. ANZALONE	0.90 hrs.	\$135.00

Newman, Daniel S., Receiver

October 15, 2024  
Invoice 2728253 Page 16

05/20/24	ONE: Prepare letter to investor John Simms with replacement check-2nd distribution; Prepare letter to Sarah Chang 2nd distribution check for Ronald Gilford Investment; Update Investor Chart to reflect new contact information; Review status of investor requests; Telephone conference with TF from National Advisors Trust re: AA, check deposited; Prepare update to team re: same (2.8). T. ANZALONE	2.80 hrs.	\$420.00
05/23/24	ONE: Continue review of cancelled distribution checks and continue to match those to our investor chart, update same (1.9). T. ANZALONE	2.10 hrs.	\$315.00
05/24/24	ONE: Reconciliation of FPSVF account, inclusion of cashed distribution checks information including date, payee, investor number, amount to Excel of checking account at Wells Fargo (3.6). T. ANZALONE	3.60 hrs.	\$540.00
05/28/24	ONE: Meet with Receiver and obtain execution of letter and replacement distribution check for investor SPL; Written communication to C. Cavallo re: authorization to send check out to investor; Written communication to investor JS advising of replacement check sent out, fed ex info.; Several telephonic and written communications with Rosary Falero at Wells Fargo, continue reconciliation of checking account; Communication with C. Cavallo re: RGI distribution check transmittal (1.7). T. ANZALONE	1.70 hrs.	\$255.00
05/30/24	ONE: Confer re: confidential materials; Review delivery notification from FedEx, communication to E. Estrada re: signature; Further attention and reconciliation of WF checking account; Prepare communication to C. Cavallo and D. Newman re: distribution checks outstanding, status of cashed checks (1.3). T. ANZALONE	1.30 hrs.	\$195.00
05/31/24	ONE: Review recently cashed checks, update chart (.4). T. ANZALONE	0.40 hrs.	\$60.00
06/04/24	ONE: Meet with C. Orozco, reconcile WF checking account; Meet with Receiver; Update letter to investor 65, obtain execution of check and letter, arrange for FedEx, and transmit same; Prepare communication advising of FedEx tracking number (2.9). T. ANZALONE	2.90 hrs.	\$435.00
06/05/24	ONE: Review communication and queries from investor representative; Review Illinois secretary of state records, initial Proof of Claim submitted, information concerning 1st distribution in 2021; Prepare draft response, transmit to Receiver and C. Cavallo for comments (.8). T. ANZALONE	0.80 hrs.	\$120.00
06/06/24	ONE: Review delivery notification of distribution check to investor, update records (.3). T. ANZALONE	0.30 hrs.	\$45.00
06/11/24	ONE: Telephone conference from investor, communication with team re: same; Update investor folders with information from distribution checks per May bank statement (1.4). T. ANZALONE	1.40 hrs.	\$210.00

Newman, Daniel S., Receiver

October 15, 2024  
 Invoice 2728253 Page 17

06/13/24	ONE: Written and telephone communications with investors; Prepare update, review response from C. Cavallo, telephone communication with investor; Schedule Zoom call and prepare invite (.9). T. ANZALONE	0.90 hrs.	\$135.00
06/14/24	ONE: Review work in progress report related to E&Y litigation; Review proposed response to investor; Telephone communications with C. Cavallo, review investor requests and prepare for Zoom call; Zoom call with investor and attorney Cavallo; Written correspondence to and telephonic communications with representatives at NAT; Schedule follow up Zoom call with T. Fisher; Attention to second distribution checks; Telephone conferences with R. Falero and L. Cain from Wells Fargo; Prepare update to D. Newman and C. Cavallo (2.5). T. ANZALONE	2.50 hrs.	\$375.00
06/19/24	ONE: Review request from D. Newman, compile all cashed distribution checks and highlight those missing signatures on back; Review reports from R. Brailey regarding timekeepers (2.1). T. ANZALONE	2.10 hrs.	\$315.00
06/20/24	ONE: Prepare for and call with NAH team re: investor request regarding future distribution; Communications with C. Cavallo, reschedule meeting; Complete review of cashed distribution checks and highlight those missing signatures on back, review language of Settlement Agreement; Prepare communication to D. Newman and C. Cavallo (2.1). T. ANZALONE	2.10 hrs.	\$315.00

**Total Fees for Legal Services ..... \$51,219.00**

**BILLING SUMMARY**

	<u>Hours</u>	<u>Rate/Hr</u>	<u>Dollars</u>
D.S. NEWMAN	10.60	315.00	3,339.00
T. ANZALONE	319.20	150.00	47,880.00
<b>TOTAL</b>	<b>329.80</b>	<b>155.30</b>	<b>51,219.00</b>

**CHARGES FOR OTHER SERVICES PROVIDED/EXPENSES INCURRED**

11/14/2023	Vendor: U.S. Courts: Pacer; Invoice#: PACER112023; Date: 11/14/2023 - Billing period - 10/1/2023 to 10/31/2023	39.10
12/11/2023	Vendor: U.S. Courts: Pacer; Invoice#: PACER122023; Date: 12/11/2023 - Billing period - 11/1/2023 to 11/30/2023	8.10
02/08/2024	Federal Express charge	47.58
<b>Total Charges for Other Services Provided/Expenses Incurred .....</b>		<b>\$94.78</b>

**TOTAL FOR THIS INVOICE ..... \$51,313.78**

**Founding Partners Receivership**  
**Berkowitz Pollack Brant Advisors and CPAs**  
**PROJECT DESCRIPTIONS: Detailed Time Records**  
**November 1, 2023 through September 30, 2024**

	Staff	Date	Time Description	Hours	Rate	Amount
<b>Preparation of Receivership Tax Returns/ IRS Correspondence:</b>						
Preparation of federal, state and payroll tax returns for Receivership Entities.						
	Dafne Ors Espinoza	1/18/2024	2023 1099 Workpapers	1.20	95 \$	114.00
	Dafne Ors Espinoza	1/25/2024	Export 2023 GLs for tax team.	0.30	95	28.50
	Victoria Lulciuc	1/25/2024	Review of legal motions and grant to identify recipients & correct amounts for 1099-NEC-1099-MISC- & 1099-IT, call w Ed to go over services that do not qualify for 1099 and NFP.	1.80	170	306.00
	Victoria Lulciuc	1/26/2024	Call we Ed to discuss interest income implications to members and foreign reporting, background on settlement income and prior year short term capital loss.	1.00	170	170.00
	Victoria Lulciuc	1/26/2024	Review of legal motions and grant to identify recipients & correct amounts for 1099-NEC-1099-MISC- & 1099-IT, call w Ed to go over services that do not qualify for 1099 and NFP.	2.70	170	459.00
	Dafne Ors Espinoza	1/29/2024	Preparation of Workpapers	0.20	95	19.00
	Priscilla Cortez	1/29/2024	Processing 1099 reviewer copies	0.50	165	82.50
	Victoria Lulciuc	1/29/2024	Preparation of 1099s	0.50	170	85.00
	Priscilla Cortez	1/30/2024	Submitting 1099s and saving all copies into internal folder.	0.20	165	33.00
	Victoria Lulciuc	1/30/2024	Preparation of 1099s	0.30	170	51.00
	Victoria Lulciuc	2/1/2024	Analysis of documentation and research regarding the FP Offshore 2023 settlement in escrow.	2.30	170	391.00
	Victoria Lulciuc	2/6/2024	Call with Trish regarding current year info and open items.	1.20	170	204.00
	Victoria Lulciuc	2/6/2024	Preparation of constructive receipt memo & research	4.50	170	765.00
	Victoria Lulciuc	2/7/2024	Call with Trish regarding current year info and open items. Meeting with Ed to discuss evidence of 1099 from EY and other issues that do not line up with settlement agreement to determine recognizing or postponing settlement income in the current tax year	0.70	170	119.00

**Founding Partners Receivership**  
**Berkowitz Pollack Brant Advisors and CPAs**  
**PROJECT DESCRIPTIONS: Detailed Time Records**  
**November 1, 2023 through September 30, 2024**

	Staff	Date	Time Description	Hours	Rate	Amount
	Victoria Lulciuc	2/7/2024	Preparation of constructive receipt memo & research	0.70	170	119.00
	Dafne Ors Espinoza	2/8/2024	Preparation of Workpapers	0.30	95	28.50
	Dafne Ors Espinoza	2/8/2024	Preparation of Workpapers	0.20	95	19.00
	Dafne Ors Espinoza	2/8/2024	Preparation of Workpapers	0.30	95	28.50
	Dafne Ors Espinoza	2/8/2024	Preparation of Workpapers	0.20	95	19.00
	Victoria Lulciuc	2/16/2024	Preparation of Workpapers	0.30	170	51.00
	Victoria Lulciuc	2/16/2024	Preparation of Workpapers	0.20	170	34.00
	Victoria Lulciuc	2/16/2024	Preparation of Workpapers	0.20	170	34.00
	Victoria Lulciuc	2/26/2024	Supervise staff, review 1099 misc related to settlement, analyze current year court	1.20	170	204.00
	Nelly Abramov	2/27/2024	Preparation of Workpapers	4.00	205	820.00
	Nelly Abramov	2/28/2024	Preparation of Workpapers	4.00	205	820.00
	Nelly Abramov	2/29/2024	Preparation of Tax Return	1.00	205	205.00
	Nelly Abramov	2/29/2024	Preparation of Tax Return	7.00	205	1,435.00
	Victoria Lulciuc	2/29/2024	Preparation of Tax Return	0.30	170	51.00
	Nelly Abramov	3/1/2024	Preparation of Tax Return	6.00	205	1,230.00
	Victoria Lulciuc	3/11/2024	Preparation of Tax Return	0.30	170	51.00
	Victoria Lulciuc	3/11/2024	Preparation of Tax Return	0.30	170	51.00
	Victoria Lulciuc	3/14/2024	Research regarding E&Y settlement, meetings with Ed, go through notes of claimant transfer in the past per Trish's email.	3.30	170	561.00
	Victoria Lulciuc	3/19/2024	Preparation of memo to investors with estimate of taxable income; analysis of costs to be capitalized or expensed in 2023 and 2024.	3.00	170	510.00
	Victoria Lulciuc	3/20/2024	Preparation of memo to investors with estimate of taxable income; analysis of costs to be capitalized or expensed in 2023 and 2024.	2.00	170	340.00
	Victoria Lulciuc	4/2/2024	Analysis of projected income to partners for 20203 and 2024, preparation of memo, review with Ed.	1.50	170	255.00
	Victoria Lulciuc	4/4/2024	Analysis of projected income to partners for 20203 and 2024, preparation of memo, review with Ed.	0.20	170	34.00
	Victoria Lulciuc	4/5/2024	Analysis of projected income to partners for 20203 and 2024, preparation of memo, review with Ed.	3.00	170	510.00

**Founding Partners Receivership**  
**Berkowitz Pollack Brant Advisors and CPAs**  
**PROJECT DESCRIPTIONS: Detailed Time Records**  
**November 1, 2023 through September 30, 2024**

	Staff	Date	Time Description	Hours	Rate	Amount
	Victoria Lulciuc	4/18/2024	Call w trish over transfer info	0.20	170	34.00
	Victoria Lulciuc	5/3/2024	Update transferees, address and name changes, conference call with Trish.	0.70	170	119.00
	Victoria Lulciuc	5/13/2024	Update transferees, address and name changes, conference call with Trish.	0.70	170	119.00
	Victoria Lulciuc	5/14/2024	Update transferees, address and name changes, conference call with Trish.	0.90	170	153.00
	Victoria Lulciuc	5/17/2024	Update transferees, address and name changes, conference call with Trish.	0.50	170	85.00
	Nelly Abramov	5/20/2024	Meeting with in charge to go over updating returns.	0.50	205	102.50
	Victoria Lulciuc	5/20/2024	Meeting with preparer to discuss income adjustments for all returns and deferred litigation costs adjustments	1.00	170	170.00
	Nelly Abramov	5/23/2024	Updated tax return	3.00	205	615.00
	Nelly Abramov	5/23/2024	Tax return preparation.	2.00	205	410.00
	Victoria Lulciuc	6/3/2024	Conference call with Dan to discuss various tax and legal issues; tax return review with ED.	1.50	170	255.00
	Victoria Lulciuc	6/10/2024	Call with Trish	0.10	170	17.00
	Victoria Lulciuc	6/11/2024	Call with Trish regarding partner reassignment to another trust.	0.70	170	119.00
	Victoria Lulciuc	6/12/2024	Call with Trish regarding partner reassignment to another trust.	0.50	170	85.00
	Victoria Lulciuc	6/19/2024	Review workpapers and return	0.50	170	85.00
	Victoria Lulciuc	6/21/2024	Technical review of prepared return, instructions for updates	3.00	170	510.00
	Nelly Abramov	7/2/2024	Cleared review notes	3.50	205	717.50
	Victoria Lulciuc	7/23/2024	Technical review of tax draft #2, edits & review notes	3.00	170	510.00
	Victoria Lulciuc	7/25/2024	Go over address updates with preparer	0.50	170	85.00
	Victoria Lulciuc	7/26/2024	Go over address updates with preparer	0.50	170	85.00
	William Occean	7/26/2024	Preparation of Tax Return	5.10	190	969.00
	Nelly Abramov	7/29/2024	Cleared review notes	1.50	205	307.50



**Founding Partners Receivership**  
**Berkowitz Pollack Brant Advisors and CPAs**  
**PROJECT DESCRIPTIONS: Detailed Time Records**  
**November 1, 2023 through September 30, 2024**

	Staff	Date	Time Description	Hours	Rate	Amount
	Nelly Abramov	7/29/2024	Updated return	1.00	205	205.00
	Nelly Abramov	7/29/2024	Preparation of Tax Return	4.50	205	922.00
	Victoria Lulciuc	7/29/2024	Technical review of partner address changes and latest return draft, make additional updates to taxable income and presentation	3.20	170	544.00
	Victoria Lulciuc	7/29/2024	Technical review of latest return, additional comments and manual updates	2.40	170	408.00
	Victoria Lulciuc	7/29/2024	Technical review of latest return, additional comments and manual updates	1.00	170	170.00
	Nelly Abramov	7/31/2024	Cleared review notes	1.50	205	307.50
	Nelly Abramov	7/31/2024	Cleared review notes	1.50	205	307.50
	Victoria Lulciuc	8/5/2024	Meeting w trish to address changes for partners	0.50	170	85.00
	Victoria Lulciuc	8/5/2024	Meeting w trish to address changes for partners	2.50	170	425.00
	Victoria Lulciuc	8/9/2024	Review partner address change preparation	2.20	170	374.00
	Victoria Lulciuc	8/12/2024	Technical review and fix return before sending to Ed for review-	1.50	170	255.00
	Victoria Lulciuc	8/14/2024	Technical review and fix return before sending to Ed for review-	0.60	170	102.00
	Victoria Lulciuc	8/15/2024	Changing partner addresses and checking	0.20	170	34.00
	Nelly Abramov	8/16/2024	Cross checked updated addresses on partner K1's	1.00	205	205.00
	Nelly Abramov	8/16/2024	Cross checked updated addresses on partner K1's	0.50	205	102.50
	Nelly Abramov	8/16/2024	Cross checked updated addresses on partner K1's	0.30	205	61.50
	Ed Cooper	8/19/2024	Review and discuss changes with VL	1.50	300	450.00
	Ed Cooper	8/19/2024	Review	0.50	300	150.00
	Ed Cooper	8/19/2024	Review	0.50	300	150.00
	Victoria Lulciuc	8/19/2024	Review of tax returns	1.00	170	170.00
	Nelly Abramov	8/20/2024	Updated return	0.20	205	41.00
	Victoria Lulciuc	8/20/2024	Review of tax returns	0.70	170	119.00
	Victoria Lulciuc	8/21/2024	Review of tax returns	1.30	170	221.00

**Founding Partners Receivership  
 Berkowitz Pollack Brant Advisors and CPAs  
 PROJECT DESCRIPTIONS: Detailed Time Records  
 November 1, 2023 through September 30, 2024**

	<b>Staff</b>	<b>Date</b>	<b>Time Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
	Victoria Lulciuc	8/21/2024	Review of tax returns	1.00	170	170.00
	Ed Cooper	8/23/2024	Ed and Victoria Lulciuc meeting to discuss footnote	0.50	300	150.00
	Ed Cooper	8/23/2024	Draft footnote. assist in inputting of footnote in tax returns.	1.40	300	420.00
	Ed Cooper	8/23/2024	Review and sign	0.80	300	240.00
	Ed Cooper	8/23/2024	Review and sign	0.80	300	240.00
	Nelly Abramov	8/23/2024	Updated return	0.30	205	61.50
	Victoria Lulciuc	8/23/2024	Meeting with Ed, address footnote	1.60	170	272.00
	Ed Cooper	8/29/2024	Delivery	0.50	300	150.00
	Ed Cooper	8/29/2024	Delivery	0.20	300	60.00
	Ed Cooper	8/29/2024	Delivery	0.30	300	90.00
	Victoria Lulciuc	9/5/2024	Meeting w Ed for footnote	0.50	170	85.00
	Arthur Dichter	9/8/2024	Review memo on US effectively connected income	2.50	300	750.00
	Victoria Lulciuc	9/9/2024	Preparation of Workpapers	0.50	170	85.00
<b>Total Preparation of Receivership Tax Returns/ IRS Correspondence</b>				<b>127.80</b>		<b>\$24,372.00</b>

**Founding Partners Receivership**  
**Berkowitz Pollack Brant Advisors and CPAs**  
**PROJECT DESCRIPTIONS: Detailed Time Records**  
**November 1, 2023 through September 30, 2024**

	Staff	Date	Time Description	Hours	Rate	Amount
<b>Receivership Accounting/ SFAR:</b> 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	11/2/2023	Preparation of schedules for fee app	4.00	300	\$ 1,200.00
	Sharon Foote	1/16/2024	Review documents provided for 4Q2023 SFAR. Set up and start SFAR. Email client for further information.	2.00	175	350.00
	Sharon Foote	1/17/2024	Drafting 4Q2023 SFAR.	3.00	175	525.00
	Dafne Ors Espinoza	1/18/2024	Q4 general ledger write up and bank reconciliation. Organize documents and statements received. Export Q4 reports.	3.50	95	332.50
	Sharon Foote	1/19/2024	Completed 4Q2023 SFAR; issued and sent to client.	3.00	175	525.00
	Dafne Ors Espinoza	4/12/2024	1st quarter general ledger write up and bank reconciliation. Organize statements and backup documents.	3.00	95	285.00
	Dafne Ors Espinoza	4/15/2024	Finalize accounting for 1st quarter. Export quarterly reports.	0.80	95	76.00
	Sharon Foote	4/15/2024	Preparation of Founding Partners Receivership SFAR Report for quarter ended March 31, 2024, and forwarded to clients.	8.00	175	1,400.00
	David Siegel	6/17/2024	Preparation of schedules for fee app	4.00	300	1,200.00
	David Siegel	6/18/2024	Preparation of schedules for fee app.	1.00	300	300.00
	Sharon Foote	7/10/2024	Email reminder to obtain statements and documentation. Set up template for 2Q2024 SFAR. Set up cover letter.	1.00	175	175.00
	Sharon Foote	7/15/2024	Review documentation received. Start preparation of SFAR for quarter ended June 30, 2024.	2.00	175	350.00
	Sharon Foote	7/16/2024	Continue preparation of SFAR for quarter ended June 30, 2024.	5.00	175	875.00
	Sharon Foote	7/17/2024	Continue preparation of SFAR for quarter ended June 30, 2024.	2.00	175	350.00
	Dafne Ors Espinoza	7/18/2024	2nd Quarter accounting and bank reconciliation.	4.50	95	427.50
	Oswaldo Hernandez	7/18/2024	Converting bank statements into excel files	0.30	250	75.00
	Ruth Henopp	7/23/2024	Entered checks into QBD for March, April & May.	3.00	210	630.00

**Founding Partners Receivership**  
**Berkowitz Pollack Brant Advisors and CPAs**  
**PROJECT DESCRIPTIONS: Detailed Time Records**  
**November 1, 2023 through September 30, 2024**

	<b>Staff</b>	<b>Date</b>	<b>Time Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
	Sharon Foote	7/23/2024	Telephone call with client regarding SFAR. Continue preparation of SFAR for quarter ended June 30, 2024.	1.00	175	175.00
	Dafne Ors Espinoza	7/30/2024	Finalize Q2 accounting.	1.50	95	142.50
	Dafne Ors Espinoza	7/31/2024	Finalize accounting. Prepare 2nd quarter reports.	1.90	95	180.50
	Sharon Foote	8/5/2024	Complete preparation of SFAR for quarter ended June 30, 2024. Sent to client.	3.00	175	525.00
	Sharon Foote	8/9/2024	Emails from/to client; explanation for treatment of distributions to FPCMC.	1.00	175	175.00
	Sharon Foote	8/16/2024	Emails to and from client, tax department to resolve question regarding reporting of distributions to FPCMC on SFAR.	2.00	175	350.00
	<b>Total Receivership Accounting/ SFAR</b>			<b>60.50</b>		<b>\$10,624.00</b>

**Founding Partners Receivership**  
**Berkowitz Pollack Brant Advisors and CPAs**  
**PROJECT DESCRIPTIONS: Detailed Time Records**  
**November 1, 2023 through September 30, 2024**

	Staff	Date	Time Description	Hours	Rate	Amount
<b>Tax Consulting:</b> 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	2/1/2024	Preparation of memo addressing withholding	4.00	300	\$ 1,200.00
	Jim Spencer	2/1/2024	Go over withholding tax memo w/ Ed Cooper; review 5 year rule under FIRPTA for US corporations that cease to be USRPIs.	1.60	300	480.00
	Ed Cooper	2/5/2024	Continue drafting Withholding memo.	3.00	300	900.00
	Scott Bouchner	2/12/2024	Update claims distribution schedule. Internal discussions.	0.60	300	180.00
	Ed Cooper	2/21/2024	Review files for Dan regarding deposition for Promise.	2.20	300	660.00
	Ed Cooper	3/4/2024	Research and begin drafting memo regarding Income recognition	4.30	300	1,290.00
	Ed Cooper	3/5/2024	Continue research into Income recognition. Review settlement agreement effective date language	3.30	300	990.00
	Ed Cooper	3/12/2024	Continue drafting memo and collecting data on effective date of agreement and research into settlement agreements and taxable year of inclusion.	4.70	300	1,410.00
	Ed Cooper	3/13/2024	Anaalysis of Founding Partners - income	1.50	300	450.00
	Ed Cooper	3/14/2024	Call with Dan Newman, Jonathan Etra and Chris Cavallo. Discuss preparation of Estimate with VL. Call with Michael Greenwald to get four eyes review on conclusion. Follow up regarding appeals deadline.	3.70	300	1,110.00
	Ed Cooper	3/18/2024	Correction for February 2. Research into withholding exemptions to release payments to Global Fund.	3.80	300	1,140.00
	Ed Cooper	4/5/2024	Call with Victoria regarding estimate	1.00	300	300.00
	Ed Cooper	6/3/2024	Call with Victoria to discuss transfers. Leave message for Dan.	1.00	300	300.00
	Ed Cooper	9/7/2024	Address other issues and get signatures.	4.00	300	1,200.00
	Ed Cooper	9/7/2024	Address other issues and get signatures.	1.00	300	300.00
	Ed Cooper	9/7/2024	Address other issues and get signatures.	1.00	300	300.00
<b>Total Tax Consulting</b>				<b>40.70</b>		<b>\$12,210.00</b>
<b>Total Fees and Expenses</b>				<b>229.00</b>		<b>\$47,206.00</b>

**Founding Partners Receivership  
Summary of Time and Charges by Staff Name  
November 1, 2023 through September 30, 2024**

The following is an aggregate tabular summary of fees and expenses for the Receiver's accountants, Berkowitz Pollack Brant Advisors and CPAs for the period of November 1, 2023 through September 30, 2024.

Name	Hours	Amount
Arthur Dichter	2.50	\$ 750.00
Dafne Ors Espinoza	17.90	1,700.50
David Siegel	9.00	2,700.00
Ed Cooper	45.50	13,650.00
Jim Spencer	1.60	480.00
Nelly Abramov	43.30	8,876.50
Oswaldo Hernandez	0.30	75.00
Priscilla Cortez	0.80	132.00
Ruth Henopp	3.00	630.00
Scott Bouchner	0.60	180.00
Sharon Foote	33.00	5,775.00
Victoria Lulciuc	71.50	12,257.00
<b>Total Fees of Receiver's Accountants</b>	<b>229.00</b>	<b>\$ 47,206.00</b>

### Billed Expenses

11/1/2023 to 4/30/2024

Client	Matter	Event	Exp	Date	Units	Value	Ref #	Description
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6675 NEWMAN, DANIEL, AS RECEIVER

161745 NEWMAN, DANIEL, ET.AL. V. ERNST & YOUNG

10E3902	COPY	11/30/23	1.00	1.00	0
10E3903	SCAN	11/30/23	1.00	0.25	0
10E3926	PRT	11/30/23	2.00	0.30	0
10F1329	SR	01/25/24		2.50	118606
10G6962	MISC	04/30/24		17.00	0

- Court search 10/1/23 - 12/31/23 - PACER;Check#118606

**Matter Total** 21.05

**Client Total** 21.05

<b>Report Total</b>	<b>21.05</b>
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