

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION

IN RE:

PALM BEACH FINANCE PARTNERS, L.P.,
A Delaware limited partnership, et al.,

CASE NO.: 09-36379-BKC-PGH
(Jointly Administered)

CHAPTER 11

Debtor(s).

**SUMMARY OF POST CONFIRMATION FINAL FEE APPLICATION FOR
COMPENSATION OF JOHN L. HELLER, CPA AND MARCUM LLP AS
ACCOUNTANT FOR LIQUIDATING TRUSTEE**

1. Name of applicant: John L. Heller, CPA
2. Role of applicant: Accountant for Liquidating Trustee
3. Name of certifying professional: Barry E. Mukamal, CPA
4. Date case filed: October 30, 2009
5. Date case converted: N/A
6. Date of application for employment: N/A
7. Date of order approving employment: N/A
8. If debtor's counsel, date of Disclosure of Compensation form: N/A
9. Date of this application: December 22, 2014
10. Dates of services covered: 03/01/14-12/19/14

Fees...

11. Total fee requested for this period (from Exhibit 1): \$223,824.50
12. Balance remaining in fee retainer account, not yet awarded: \$0.00
13. Fees paid or advanced for this period, by other sources: \$(211,017.80)
14. **Net amount of fee requested for this period: \$12,806.70**

Expenses...

15. Total expense reimbursement requested for this period: \$3,346.75
16. Balance remaining in expense retainer account, not yet received: \$0.00
17. Expenses paid or advanced for this period, by other sources: \$3,346.75
18. **Net amount of expense reimbursements requested for this period: \$0.00**
19. Gross award requested for this period (#11 + #15): \$227,171.25
20. **Net award requested for this period (#14 + #18): \$12,806.70**
21. If Final Fee Application, amounts of net awards requested
in interim applications but not previously awarded
(Total from History of Fees and Expenses, following pages): N/A
22. **Total fee and expense award requested (#20 + #21): \$12,806.70**

History of Fees and Expenses**First interim application...**

Dates covered by first application:November 2, 2010 through January 31, 2011
 Date of first award:April 13, 2011
 Amount of fees requested:\$185,927.00
 Amount of fees awarded:\$185,927.00
 Amount of fees held back:None
 Amount of expenses requested:\$802.94
 Amount of expenses awarded:\$802.94
 Amount of expenses held back:None
 Amount of fees actually paid:\$185,927.00
 Amount of expenses actually paid:\$802.94
 Amount of fee retainer authorized to be used:N/A
 Amount of expense retainer authorized to be used:N/A

Second interim application...

Dates covered by second application:February 1, 2011 through June 30, 2011
 Date of second award:September 1, 2011
 Amount of fees requested:\$ 214,650.50
 Amount of fees awarded:\$ 214,650.50
 Amount of fees held back:None
 Amount of expenses requested:\$3,317.50
 Amount of expenses awarded:\$3,317.50
 Amount of expenses held back:None
 Amount of fees actually paid:\$214,650.50
 Amount of expenses actually paid:\$3,317.50
 Amount of fee retainer authorized to be used:N/A
 Amount of expense retainer authorized to be used:N/A

Third interim application...

Dates covered by third application:July 1, 2011 through October 31, 2011
 Date of third award:February 15, 2012
 Amount of fees requested:\$188,968.50
 Amount of fees awarded:\$188,968.50
 Amount of fees held back:None
 Amount of expenses requested:\$1,939.69
 Amount of expenses awarded:\$1,939.69
 Amount of expenses held back:None
 Amount of fees actually paid:\$188,968.50
 Amount of expenses actually paid:\$1,939.69
 Amount of fee retainer authorized to be used:N/A
 Amount of expense retainer authorized to be used:N/A

Fourth interim application...

Dates covered by fourth application:November 1, 2011 through February 29, 2012
 Date of fourth award:June 1, 2012
 Amount of fees requested:\$245,668.50
 Amount of fees awarded:\$245,668.50
 Amount of fees held back:None
 Amount of expenses requested:\$442.07
 Amount of expenses awarded:\$442.07
 Amount of expenses held back:None
 Amount of fees actually paid:\$245,668.50
 Amount of expenses actually paid:\$442.07
 Amount of fee retainer authorized to be used:N/A
 Amount of expense retainer authorized to be used:N/A

Fifth interim application...

Dates covered by fifth application: March 1, 2012 through June 30, 2012
Date of fifth award: September 26, 2012
Amount of fees requested:\$88,421.25
Amount of fees awarded:\$88,421.25
Amount of fees held back: None
Amount of expenses requested:\$798.01
Amount of expenses awarded:\$798.01
Amount of expenses held back: None
Amount of fees actually paid:\$88,421.25
Amount of expenses actually paid:\$798.01
Amount of fee retainer authorized to be used:N/A
Amount of expense retainer authorized to be used:N/A

Sixth interim application...

Dates covered by sixth application:July 2, 2012 through October 31, 2012
Date of sixth award: March 14, 2013
Amount of fees requested:\$251,237.75
Amount of fees awarded:\$251,237.75
Amount of fees held back: None
Amount of expenses requested:\$4,989.71
Amount of expenses awarded:\$4,989.71
Amount of expenses held back: None
Amount of fees actually paid:\$251,237.75
Amount of expenses actually paid:\$4,989.71
Amount of fee retainer authorized to be used:N/A
Amount of expense retainer authorized to be used:N/A

Seventh interim application...

Dates covered by seventh application:November 1, 2012 through February 28, 2013
Date of sixth award: June 7, 2013
Amount of fees requested:\$105,896.50
Amount of fees awarded:\$105,896.50
Amount of fees held back: None
Amount of expenses requested:\$1,358.12
Amount of expenses awarded:\$1,358.12
Amount of expenses held back: None
Amount of fees actually paid:\$105,896.50
Amount of expenses actually paid:\$1,358.12
Amount of fee retainer authorized to be used:N/A
Amount of expense retainer authorized to be used:N/A

Eighth interim application...

Dates covered by eighth application: March 1, 2013 through June 28, 2013
Date of seventh award:October 4, 2013
Amount of fees requested:\$87,568.75
Amount of fees awarded:\$87,568.75
Amount of fees held back: None
Amount of expenses requested:\$3,250.86
Amount of expenses awarded:\$3,250.86
Amount of expenses held back: None
Amount of fees actually paid:\$87,568.75
Amount of expenses actually paid:\$3,250.86
Amount of fee retainer authorized to be used:N/A
Amount of expense retainer authorized to be used:N/A

Ninth interim application...

Dates covered by ninth application: July 1, 2013 through October 31, 2013
 Date of seventh award: January 29, 2014
 Amount of fees requested: \$81,639.00
 Amount of fees awarded: \$81,639.00
 Amount of fees held back: None
 Amount of expenses requested: \$7,536.07
 Amount of expenses awarded: \$7,536.07
 Amount of expenses held back: None
 Amount of fees actually paid: \$81,639.00
 Amount of expenses actually paid: \$7,537.07
 Amount of fee retainer authorized to be used: N/A
 Amount of expense retainer authorized to be used: N/A

Tenth interim application...

Dates covered by tenth application: November 1, 2013 through February 28, 2014
 Date of tenth award: June 5, 2014
 Amount of fees requested: \$94,223.00
 Amount of fees awarded: \$94,223.00
 Amount of fees held back: None
 Amount of expenses requested: \$910.25
 Amount of expenses awarded: \$910.25
 Amount of expenses held back: None
 Amount of fees actually paid: \$94,223.00
 Amount of expenses actually paid: \$910.25
 Amount of fee retainer authorized to be used: N/A
 Amount of expense retainer authorized to be used: N/A

The Applicant has received fees during the pre-confirmation period, which fees are included in previous pre-confirmation fee applications filed and approved by the court.

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**POST CONFIRMATION FINAL FEE APPLICATION FOR COMPENSATION OF
JOHN L. HELLER, CPA AND MARCUM LLP AS ACCOUNTANT FOR
LIQUIDATING TRUSTEE**

COMES NOW JOHN L. HELLER, CPA, of Marcum LLP, (“Marcum”) and files this Post Confirmation Final Application for Compensation of fees for services rendered and costs incurred on behalf of PBF Liquidating Trust (“PBF-LT”) and PBFII Liquidating Trust (“PBFII-LT”), collectively referred to as “the Trusts”. This application is filed pursuant to 11 U.S.C. subsection 330 and Rule 2016, Federal Rules of Bankruptcy Procedure, and meets all of the requirements set forth in the Guidelines incorporated in Local Rule 2016-1(B). The exhibits attached to this application, pursuant to the Guidelines, are: Exhibits “1-A” and “1-B” – Summary of Professional and Paraprofessional Time; Exhibit “2” – Summary of Requested Reimbursements of Expenses; Exhibit “3” – The Applicant’s complete time records, in chronological order, by activity code category, for the time period covered by this application. The requested fees are itemized to the tenth of an hour.

The Applicant believes that the requested fee of **\$223,824.50** for **971.00** hours worked, is reasonable considering the twelve factors enumerated in Johnson v. Georgia Highway Express,

Inc., 488 F.2d 714 (5th Circuit 1974), made applicable to bankruptcy proceedings by In re First Colonial Corp. of America, 544 F.2d 1291 (5th Cir. 1977), as follows:

1. Marcum was retained by Barry Mukamal, Liquidating Trustee of the Trusts. The services rendered on behalf of the Liquidating Trustee have been performed by Alan R. Barbee, Partner; John Heller and Robert Burton, Directors; Teresa A. Licamara, Senior Manager; Kathy Foster and Chris Pelosi, Managers; Ketty Labossiere, Toni Megna, Samuel Roman and Jonathan Eargle, Staff Accountants; Janet Pritchard, Marcia Avant and Lupe Arce-Solorzano, Associates.

2. The Applicant makes this Application for Final compensation for professional services rendered in accordance with the above-mentioned employment. This application covers fees for services performed from March 1, 2014 through December 19, 2014. All services for which compensation is requested were performed for the benefit of the Trusts.

3. No compensation has been or will be shared with any person or party, other than among principals, regular associates, or entities controlled by principals or regular associates of the Applicant. No agreement or understanding exists between Applicant and any other person for the sharing of compensation received or to be received for services rendered or in connection with this case.

CASE STATUS

Palm Beach Finance Partners, L.P. (“PBF”) and Palm Beach Finance II, L.P. (“PBF II”) (collectively referred to as the “Debtors”), filed their voluntary petitions under Chapter 11 of the Bankruptcy code on November 30, 2009 (the “Petition Date”). On December 1, 2009 an order was entered allowing for the Joint administration of the Debtors cases. On December 10, 2009, the office of the U.S. Trustee for the Southern District of Florida (the “US Trustee”) filed a motion seeking entry of an order converting the cases to a case under Chapter 7 or alternatively, appointing a Chapter 11 Trustee. On January 28, 2010 the court entered an order denying the conversion of the cases and granting the appointment of a Chapter 11 Trustee. On January 29, 2010, Barry E. Mukamal was selected by the US Trustee as the Chapter 11 Trustee, which selection was approved pursuant to an order entered on February 2, 2010.

PBFP and PBF II were formed on October 25, 2002 and June 22, 2004 respectively as limited partnerships in the state of Delaware and prior to the Petition Date were managed by Bruce Prevost (“Prevost”), David Harrold (“Harrold”) and Palm Beach Capital Management, LLC (“PBCM LLC”). The general partner for both PBFP and PBF II is Palm Beach Capital Management L.P. (“PBCM LP”), whose general partner is Palm Beach Capital Corp (“PBCC”). The shareholders of PBCC are Messrs, Prevost and Harrold.

The Debtors were formed for the purpose of soliciting capital contributions from third party limited partners to invest with Petters Company, Inc. (“Petters Company”). On or about September 30, 2008, it was discovered that the Petters Company was involved in a Ponzi scheme and on October 2, 2008, the United States of America initiated a civil and criminal proceedings in the United States District Court, District of Minnesota, against, among others, Thomas J. Petters (“Petters”), who owned and controlled the Petters Company, and other Petters-related entities (the “Petters fraud”). In connection with the civil proceedings, the Minnesota District Court appointed Douglas Kelley (“Kelley”) as the receiver for Petters and all of his wholly owned entities, including Petters Company. On October 11, 2008, Kelley in his capacity as receiver filed voluntary petitions under Chapter 11 of the U.S. Bankruptcy Code for certain Peters related entities (“the Petters Bankruptcy Case”) and now serves as both Chapter 11 Trustee in the Bankruptcy proceedings and the Receiver in the civil proceedings.

On September 30, 2008, the Debtors ceased operating as hedge funds upon discovery of the Petters fraud. As of the Petition date, the Debtors had very limited assets, which consist of cash that is currently frozen and held in escrow by Kelley and numerous causes of action that can be pursued on behalf of the Debtors against various parties.

The largest creditors of PBF II are Palm Beach Offshore LTD and Palm Beach Offshore II, LTD (collectively referred to as “Offshore Funds”), both of which loaned money to PBF II evidenced by promissory notes with an aggregate amount of principal and interest due in excess of \$700 million. The Offshore Funds are under the control of a Joint Official Liquidator (“JOL”), Geoffrey Varga (“the JOL” or “Varga”).

On the Petition Date, the Debtors filed a complaint in the Circuit Court of the 11th Judicial Circuit in and for Miami-Dade County against Kaufman Rossin & Company (“Kaufman”), which was transferred to US Bankruptcy Court. In addition to the complaint filed by the Debtors against Kaufman, on December 9, 2009, the JOL of the Offshore Funds also filed a complaint against Kaufman. The Debtors complaint and the JOL complaint against Kaufman are collectively referred to as the “Kaufman Litigation”. On or about July 2, 2010, the Trustee and the JOL entered into a stipulation of settlement with Kaufman (the “Kaufman Settlement”), which settlement amount is \$9.6 million that was allocated among the Debtors and Offshore Funds pursuant to an allocation formula derived from the Debtors total assets as of April 30, 2008 as reported on the compiled financial statements (the “Allocation Formula”). Pursuant to the Allocation Formula, the proceeds of the Kaufman Settlement were allocated 18% to PBFP and 82% to PBF II. Of the amount allocated to PBF II (82% of the total), 75% were allocated to the Offshore Funds. Based on the Allocation Formula, PBFP received approximately \$1.7 million and PBF II received approximately \$1.9 (after the 75% allocation to the Offshore Funds).

In addition to the Kaufman Litigation, the Debtor also filed a complaint against US Bank, M&I Marshall and Ilsley Bank (“M&I Bank”) (collectively the “Bank Defendants”) on December 21, 2009 (the “Bank Litigation”), which Bank Litigation was subsequently dismissed by the Chapter 11 Trustee without prejudice. The Trustee has evaluated claims against the Bank Defendants and has filed a complaint against M&I Bank and US Bank. The M&I adversary is still pending and U. S. Bank litigation has been settled.

Prior to the Petition Date, Prevost and Harrold (the “General Partners”) received, indirectly through PBCM LLC and PBCM LP, significant sums of monies from the Debtors. Since his appointment, the Chapter 11 Trustee has undertaken a comprehensive investigation of the claims against the General Partners and has finalized settlements, which the Applicant has assisted with post settlement monitoring, which is described below in greater detail below under “Litigation – General Partner”.

On September 3, 2010, the Chapter 11 Trustee, along with the JOL filed the Second Amended Chapter 11 Plan of Reorganization (the “Plan”) and Second Amended Disclosure Statement (the “Disclosure Statement”). An order was entered on September 3, 2010 approving the Disclosure Statement and the case was confirmed on October 19, 2010 and became effective on October 21, 2010 (“Confirmation”).

As a result of the Confirmation, among other things, the Trusts were created. Pursuant to the Plan, the Chapter 11 Trustee is the Liquidating Trustee and the JOL (“Trust Monitor”) is the Trust Monitor for PBFII-LT.

In addition to the claims against the General Partners, the Trustee has also evaluated profits paid by the Debtors to investors and other potential avoidable transfers related to disbursements made by the General Partners individually, PBMC LLC, PBCM LP, Frank Vennes, Metro Gem and Palm Beach Diversified Income (“PBDI”). As a result of the Trustee’s evaluation, during this final application periods, the Trustee filed 49 complaints against targets who received profits from the Debtors during the four year period preceding the petition date (the “Claw Back Targets”) and 87 complaints against other targets associated with transfers made by the General Partners, Metro Gem, PBCM LLP and PBDI (the “Subsequent Transfer Targets”). The Trustee also entered into 51 tolling agreements in connection with additional potential Claw Back Targets and Subsequent Transfer Targets.

Collectively the complaints filed against the Claw Back Targets and Subsequent Transfer Targets are referred to as the (“Fraudulent Transfer Complaints”). The Trustee has settled several of the Fraudulent Transfer Complaints, which has resulted in approximately \$7.2 million to the Trusts through October 31, 2013.

In addition to the Fraudulent Transfer Complaints, the Trustee also filed a lawsuit against M&I Bank (the “M&I Bank Complaint”) and Fulbright & Jaworski, LLP (the “Fulbright Complaint”), which are currently pending.

4. Amounts Involved and the Result Obtained. While performing his duties, Applicant has been involved in many aspects of this case. In particular, the Applicant has rendered accounting services to the Liquidating Trustee in the following categories.

Case Administration

The Applicant has rendered **41.5** hours amounting to **\$11,429.00** in fees in connection with the preparation of the quarterly reporting required by the Trusts, attending routine status conference calls with counsel, Liquidating Trustee and Trust Monitor and document management matters.

The Applicant attended numerous conference calls that have been scheduled and held weekly by the Liquidating Trustee, counsel and Trust monitor.

The work performed categorized as Case Administration and related fees benefitted both PBF-LT and PBFII-LT and therefore the Applicant has split the fees among the Trusts in accordance with the Allocation Formula discussed above except to the extent that fees related to only one of the specific Trusts, which resulted in fees in the amount of \$3,921, to PBF-LT and fees in the amount of \$7,505.68 to PBFII-LT.

Fee Application

The Applicant has rendered **55.3** hours amounting to **\$9,963.00** of fees related to the preparation of tenth Interim and Final Fee Application and the preparation of the monthly invoices, which are submitted to the U.S. Trustee and Trust Monitor.

The Applicant prepared invoices for the months of March 2014 to October 2014, which were submitted to the U.S. Trustee and Trust Monitor. These invoices are the basis for this Post Confirmation Final Fee Application for Compensation.

The work performed categorized as Fee Application Issues and related fees benefitted both PBF-LT and PBFII-LT and therefore the Applicant has split the fees among the Trusts in accordance with the Allocation Formula discussed above except to the extent that fees related to

only one of the specific Trusts, which resulted in fees in the amount of \$2,043.34 to PBF-LT and fees in the amount of \$7,919.66 to PBFII-LT.

Litigation Consulting – Banks & Professionals

The Applicant has rendered **644.2** hours amounting to **\$136,506.50** of fees in connection with claims against M&I Bank and Fulbright & Jaworski, LLP.

The Applicant spent time assisting counsel with evaluating claims against M&I Bank and Fulbright & Jaworski. The Applicant also spent time assisting counsel with responding to discovery requests regarding the pending M&I Bank litigation.

The work performed categorized as Litigation – Banks and related fees benefitted both PBF-LT and PBFII-LT and therefore the Applicant has split the fees among the Trusts in accordance with the Allocation Formula discussed above, which would result in fees in the amount of \$24,571.17 to PBF-LT and fees in the amount of \$111,935.33 to PBFII-LT.

Litigation Consulting – Other

The Applicant has rendered **148.5** hours amounting to **\$41,617.50** of fees in connection with assisting counsel with ongoing litigation related to complaints filed by the Trustee against transferee's of Palm Beach Diversified Income ("PBDI"), Metro Gem, Inc. ("MetroGem"), Fidelis Foundation ("Fidelis"), Frank Vennes and Scott Walchek. Additionally, the Applicant also spent a considerable amount of time analyzing voluminous documents and records produced by Walchek in connection with assisting counsel with evaluating settlement of claims against Walchek individually.

In previous fee application, the Applicant spent a considerable amount of time analyzing the bank documents related to PBDI, Metro Gem, Fidelis, Vennes and Walchek and prepared reconstructions of the disbursement activity for purposes of identifying potential avoidable transfers related to donations and profiteers. The Applicant analyzed approximately 50 bank accounts for periods beginning in 2003 through the Petition date. The bank documents analyzed were from productions by the bank and were incomplete. The Applicant spent time identifying the missing statements and detail and assisted counsel with requests to the banks for same. As a

result of the analysis prepared by the Applicant, in November 2011 the Trustee filed 87 complaints related to profiteers and donations.

Also, in prior fee periods, the Applicant analyzed disbursements made by the individual GP's and the management entities. In November of 2011, the Trustee filed 7 complaints related to the disbursements from the individual GP's and management entities. During this fee period, the Applicant has assisted counsel with the ongoing litigation described above.

The work performed categorized as Litigation – Other and related fees benefitted both PBF-LT and PBFII-LT and therefore the Applicant has split the fees among the Trusts in accordance with the Allocation Formula discussed above, which would result in fees in the amount of \$7,973.31 to PBF-LT and fees in the amount of \$33,644.19 to PBFII-LT.

Litigation – Petters

The Applicant has rendered **47.7** hours amounting to **\$14,749.00** in fees related to litigation consulting services to the Liquidating Trustee in connection with the Petters' Bankruptcy Case, in particular, monitoring the case, analyzing and evaluating the objection filed by the Trustee of the Petters' Bankruptcy to claims filed by the Debtors and preparation of analysis used for the remission claim.

The Applicant assisted the Liquidating Trustee with monitoring the Petters case and during this application period, Applicant analyzed the proposed settlements and other case related matters.

In connection with the objection to the Debtors claims in the Petters Bankruptcy case filed by the Petters Trustee, the Applicant spent a considerable amount of time analyzing the historical transactions between the Debtors, PCI, and other PCI noteholders that purchased PCI notes from the Debtors for purposes of analyzing and evaluating potential preference exposure to the Debtors related to PCI repayments and potential fraudulent transfer exposure to the Debtors related to the PCI note repayments. In particular, the Applicant analyzed detailed cash and note activity between the Debtors and PCI for the period of November 2002 through August of 2008

in the amount of approximately \$9.2 billion. Trustee, Counsel and Applicant are still in the process of evaluating and analyzing these transactions and the objection filed by the PCI Trustee.

The Applicant spent a considerable amount of time analyzing the Debtor's note transactions for purposes of assisting counsel and the Trustee with the filing of the Debtor's remission claim, which claim was filed in September, 2012.

The work performed categorized as Litigation – Petters and related fees benefitted both PBF-LT and PBFII-LT and therefore the Applicant has split the fees among the Trusts in accordance with the Allocation Formula discussed above, which would result in fees in the amount of \$2,654.82 to PBF-LT and fees in the amount of \$12,094.18 to PBFII-LT.

Tax Issues

The Applicant has rendered **33.8** hours amounting to **\$9,559.50** of fees in connection with the preparation of 2013 Form 1120SF US Income Tax Return for Settlement Funds and Form 1041 US Income Tax Return for Estates and Trusts.

The work performed categorized as Tax Issues and related fees benefitted both PBF-LT and PBFII-LT and therefore the Applicant has split the fees among the Trusts in accordance with the Allocation Formula discussed above except to the extent that fees related to only one of the specific Trusts, which resulted in fees in the amount of \$5,306.32 to PBF-LT and fees in the amount of \$4,253.18 to PBFII-LT.

5. Time and Labor Required. The actual time records maintained by each principal, associate, and staff accountant, and/or paraprofessional performing services for the Trustee fully document the **971.0** hours expended by the Applicant in performing the professional services on behalf of the Trustee on this matter through December 19, 2014. These time records do not reflect every hour expended in matters such as telephone calls, routine correspondence, brief conferences and responses to taxing authorities and creditors requesting information concerning the status of these proceedings. The time records do reflect the majority of the time expended in performing the services rendered to the estate. A summary of the time reports is attached hereto as **EXHIBIT 1A**.

6. Skill Requisite to Perform the Accounting Services Properly. To perform the services and obtain the results previously enumerated above; the Applicant required substantial tax skills, accounting skills, and experience in the bankruptcy arena.

7. Preclusion of Other Employment by the Accountants Due to Acceptance of the Case. Applicant is aware of no other employment, which was precluded by the acceptance of this case. Had Applicant not accepted this appointment, the time spent on this case would have been devoted to other clients paying substantially the same hourly compensation on a current basis.

8. Customary Fee. Applicant is normally compensated on an hourly basis and customarily bills commercial clients on a monthly basis, based on hourly rates scaled from \$80 per hour for paraprofessionals to \$475 per hour for partners.

9. Whether the Fee is Fixed or Contingent. As accountant for the Trustee, Applicant's compensation for handling this matter is entirely contingent on Court approval and subject to such award as this Court may allow and upon the estate recovering sufficient assets to pay all professional fees.

10. Experience, Reputation and Ability of the Accountant. Applicant is an established, experienced firm well known to this Court. Applicant enjoys an excellent reputation and the individual accountants assigned to this case have demonstrated substantial ability and skill in the fields of accounting, forensic investigation, internal control, and taxation.

11. Nature and Length of the Professional Relationship with the Client. The Applicant and/or his firm have represented the Trustee in both Chapter 7 and 11 cases since 2003.

12. Awards in Similar Cases. The amount prayed for by Applicant is not unreasonable in terms of awards in similar cases where comparable results have been obtained through the diligence and skill of the accountants. The fees requested by the Applicant, computed at the rates indicated in Exhibit 1A, comport with the economic spirit of the Bankruptcy Code.

13. Applicant respectfully represents that the reasonable value of services rendered to the Trusts through December 19, 2014, taking into account the relevant factors summarized above, including without limitation the hours of recorded time expended, is not less than **\$223,824.50** as illustrated by the **SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME (Exhibit 1A)**, and reasonable costs of **\$3,640.45** as further illustrated by the **SUMMARY OF REQUESTED REIMBURSEMENT OF EXPENSES AND DISBURSEMENTS (Exhibit 2)**. Pursuant to the Liquidating Trust Agreements, the Applicant submitted monthly invoices to the US Trustee and the Trust Monitor for the fees included in this final fee application for March 1, 2014 through October 31, and has been paid by the respective Trusts. Also included in this fee application are fees for the period November 1 through December 10.

WHEREFORE, the Applicant moves the court for an award of final compensation for services rendered as accountant to the Liquidating Trustee for the period of time from March 1, 2014 through December 19, 2014, in the amount of **\$223,824.50 less fees paid in the amount of \$211,017.80 for a balance of \$12,806.70**, to be allocated as follows: **\$2,305.21 in fees to PBF-LT** and **\$10,501.49 in fees to PBFII-LT**; costs in the amount of \$0.00, to be allocated as follows: \$0.00 in costs to PBF-LT and \$0.00 in costs to PBFII-LT.

Certification

1. I have been designated by Marcum LLP (The "Applicant") as the professional with responsibility in this case for compliance with the current Mandatory Guidelines On Fees And Disbursements For Professionals In The Southern District of Florida Bankruptcy Cases (the "Guidelines").

2. I have read the Applicant's application for compensation and reimbursement of costs (the "Application").

3. To the best of my knowledge, information, and belief formed after reasonable inquiry, the Application complies with the Guidelines.

4. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines, except as specifically noted in this Certification and described in the Application.

5. Except to the extent that fees or disbursements are prohibited or restricted by the Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant's clients.

6. In providing a reimbursable service or disbursement (other than time charged for paraprofessionals and professionals), the Applicant does not make a profit on that service or disbursement (except to the extent that any such profit is included within the permitted allowable amounts set forth in the Guidelines for photocopies and facsimile transmission).

7. In charging for a particular service or disbursement, the Applicant does not include in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission).

8. In seeking reimbursement for a service, which the Applicant justifiably purchased or contracted for, from a third party, the Applicant is requesting reimbursement only for the amount billed to the Applicant by the third-party vendor and paid by the Applicant to such vendor.

9. The following are the variances with the provisions of the Guidelines, the date of the specific Court approval of such departure, and the justification for the departure: NONE

I HEREBY CERTIFY that the foregoing is true and correct. I hereby certify that, pursuant to that certain Order Authorizing Professionals Employed by the Liquidating Trustee and Monitor to Provide Notice of their Post Confirmation Fee Applications for Compensation in Summary Form [ECF No. 648], a Notice of Filing, which will include a Certificate of Service for the foregoing, will be filed at a later date.

Dated: December 22, 2014

/s/ John L. Heller

JOHN L. HELLER, CPA
Marcum, LLP
450 E. Las Olas Blvd., Ninth Floor
Fort Lauderdale, FL 33301
(954) 320-8154

Summary of Professional And
Paraprofessional Time**Partners**

<u>Name:</u>	<u>Title</u>	<u>Yrs. Exp</u> <u>Insolvency</u>	<u>Yrs. Exp</u> <u>Accounting</u>	<u>Total Hours</u>	<u>Hourly</u> <u>Rate</u>	<u>Total Fee</u>
Alan R. Barbee, CPA	Partner			26.6	375.00	9,975.00
				5.1	400.00	2,040.00
<u>Subtotals:</u>				<u>31.7</u>		<u>\$ 12,015.00</u>

Professionals

<u>Name:</u>	<u>Title</u>	<u>Yrs. Exp</u> <u>Insolvency</u>	<u>Yrs. Exp</u> <u>Accounting</u>	<u>Total Hours</u>	<u>Hourly</u> <u>Rate</u>	<u>Total Fee</u>
Chris Pelosi	Manager	1	1	5.0	125.00	625.00
Janet Pritchard	Associate	6	9	167.5	110.00	18,425.00
Janet Pritchard	Associate	6	9	3.8	125.00	475.00
John L. Heller	Director	19	19	8.7	340.00	2,958.00
John L. Heller	Director	19	19	6.6	360.00	2,376.00
Jonathan Eargle	Staff Accountant	2	2	107.1	155.00	16,600.50
Jonathan Eargle	Staff Accountant	2	2	20.5	175.00	3,587.50
Kathy Foster	Manager	21	26	3.1	265.00	821.50
Kathy Foster	Manager	21	26	29.0	265.00	7,685.00
Ketty Labossiere	Staff Accountant	3	21	20.0	150.00	3,000.00
Lupe Arce-Solorzano	Associate	2	11	53.4	80.00	4,272.00
Lupe Arce-Solorzano	Associate	2	11	19.7	85.00	1,674.50
Marcia Avant	Associate	2	30	17.8	130.00	2,314.00
Robert Burton	Director	20	20	1.5	340.00	510.00
Samuel Roman	Staff	2	7	23.3	145.00	3,378.50
Teresa A. Licamara	Senior Manager	15	21	8.8	155.00	1,364.00
Teresa A. Licamara	Senior Manager	15	21	352.6	320.00	112,832.00
Teresa A. Licamara	Senior Manager	15	21	80.4	340.00	27,336.00
Toni Megna	Staff	2	2	10.5	150.00	1,575.00
<u>Subtotals:</u>				<u>939.3</u>		<u>\$ 211,809.50</u>
<u>TOTALS:</u>				<u>971.0</u>		<u>\$ 223,824.50</u>

Total Hours by Professionals and Paraprofessionals: 971.0

"Blended" Hourly Rate: \$ 230.51

Total Professionals and Paraprofessionals Fees: \$ 223,824.50

Summary of Professional And
Paraprofessional Time By
Activity Code Category

ACTIVITY CODE CATEGORY: Case Administration

	<u>Hours</u>	<u>Rate</u>	<u>Total Fee</u>
<u>Professionals:</u>			
Chris Pelosi	5.0	125.00	625.00
Janet Pritchard	2.9	110.00	319.00
John L. Heller	3.0	340.00	1,020.00
John L. Heller	2.1	360.00	756.00
Kathy Foster	4.8	265.00	1,272.00
Lupe Arce-Solorzano	0.4	80.00	32.00
Marcia Avant	1.5	130.00	195.00
Teresa A. Licamara	10.1	320.00	3,232.00
Teresa A. Licamara	11.7	340.00	3,978.00
MATTER TOTALS:	<u>41.5</u>		<u>\$ 11,429.00</u>

ACTIVITY CODE CATEGORY: Fee Applications

	<u>Hours</u>	<u>Rate</u>	<u>Total Fee</u>
<u>Partners:</u>			
Alan R. Barbee, CPA	2.1	375.00	787.50
<u>Professionals:</u>			
Janet Pritchard	13.0	110.00	1,430.00
Janet Pritchard	3.8	125.00	475.00
John L. Heller	4.5	360.00	1,620.00
Lupe Arce-Solorzano	19.7	85.00	1,674.50
Teresa A. Licamara	8.6	320.00	2,752.00
Teresa A. Licamara	3.6	340.00	1,224.00
MATTER TOTALS:	<u>55.3</u>		<u>\$ 9,963.00</u>

ACTIVITY CODE CATEGORY: Litigation - Banks and Professionals

	<u>Hours</u>	<u>Rate</u>	<u>Total Fee</u>
<u>Partners:</u>			
Alan R. Barbee, CPA	18.3	375.00	6,862.50
Alan R. Barbee, CPA	5.1	400.00	2,040.00
<u>Professionals:</u>			
Janet Pritchard	149.4	110.00	16,434.00
Jonathan Eargle	82.0	155.00	12,710.00
Jonathan Eargle	20.5	175.00	3,587.50
Ketty Labossiere	20.0	150.00	3,000.00
Lupe Arce-Solorzano	53.0	80.00	4,240.00
Marcia Avant	15.3	130.00	1,989.00
Samuel Roman	16.9	145.00	2,450.50
Teresa A. Licamara	223.5	320.00	71,520.00
Teresa A. Licamara	29.7	340.00	10,098.00
Toni Megna	10.5	150.00	1,575.00
MATTER TOTALS:	<u>644.2</u>		<u>\$ 136,506.50</u>

ACTIVITY CODE CATEGORY: Litigation - Other

	<u>Hours</u>	<u>Rate</u>	<u>Total Fee</u>
<u>Partners:</u>			
Alan R. Barbee, CPA	5.2	375.00	1,950.00
<u>Professionals:</u>			
Janet Pritchard	2.2	110.00	242

EXHIBIT 1B

Summary of Professional And
Paraprofessional Time By
Activity Code Category

John L. Heller	0.6	340	204.00
Jonathan Eargle	25.1	155	3,890.50
Kathy Foster	2.6	265	689.00
Marcia Avant	1.0	130	130.00
Teresa A. Licamara	8.8	155	1,364.00
Teresa A. Licamara	93.6	320	29,952.00
Teresa A. Licamara	9.4	340.00	3,196.00

MATTER TOTALS:	148.5		\$ 41,617.50
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ACTIVITY CODE CATEGORY: Litigation - Petters

	<u>Hours</u>	<u>Rate</u>	<u>Total Fee</u>
<u>Partners:</u>			
Alan R. Barbee, CPA	1.0	375.00	375.00
<u>Professionals:</u>			
Robert Burton	1.5	340.00	510.00
Samuel Roman	6.4	145.00	928.00
Teresa A. Licamara	12.8	320.00	4,096.00
Teresa A. Licamara	26.0	340.00	8,840.00
MATTER TOTALS:	47.7		\$ 14,749.00

ACTIVITY CODE CATEGORY: Tax Issues

	<u>Hours</u>	<u>Rate</u>	<u>Total Fee</u>
<u>Professionals:</u>			
Kathy Foster	24.7	265.00	6,545.50
John L. Heller	5.1	340.00	1,734.00
Teresa A. Licamara	4.0	320.00	1,280.00
MATTER TOTALS:	33.8		\$ 9,559.50
TOTALS:	971.0		\$ 223,824.50

Summary of Requested Reimbursement of Expenses
And Disbursements Prepared In Accordance With,
And Allowable Under The Guidelines For Fees And
Disbursements for Professionals

Administrative & Technology	\$ 161.90
Messenger	2,462.45
Storage Charges	722.40
<hr/>	
TOTAL GROSS AMOUNT OF REQUESTED DISBURSEMENTS:	<u><u>\$ 3,346.75</u></u>

EXHIBIT 3

The Applicant's complete time records, in chronological order
by activity code category, for the time period covered by the application.

The requested fees are itemized to the tenth of an hour.

<u>Category</u>	<u>Staff</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>PBF Amount</u>	<u>PBF II Amount</u>	<u>Description</u>
Tax Issues	Foster	03/01/14	0.1	265.00	26.50	26.50		Start Preparation of 4th Qtr 2013 DIP Report
Tax Issues	Arce-Solorzano	03/04/14	0.1	80.00	8.00	8.00		Assist in preparation of 4th Quarter 2013 DIP Report
Tax Issues	Arce-Solorzano	03/04/14	0.1	80.00	8.00		8.00	Assist in preparation of 4th Quarter 2013 DIP Report
Tax Issues	Arce-Solorzano	03/26/14	0.1	80.00	8.00	8.00		Review UST reports for filing for quarter ending 12/31/13
Tax Issues	Arce-Solorzano	03/26/14	0.1	80.00	8.00		8.00	Assist in preparation of 4th Quarter 2013 DIP Report
Case Administration	Pritchard	04/01/14	0.2	110.00	22.00	3.96	18.04	Update pleadings with new ECF filings received.
Case Administration	Pelosi	04/07/14	0.5	125.00	62.50	11.25	51.25	Format and upload website documents
Case Administration	Licamara	04/09/14	0.3	320.00	96.00	17.28	78.72	Call with counsel [REDACTED]
Case Administration	Licamara	04/09/14	0.4	320.00	128.00	23.04	104.96	Planning for updates [REDACTED]
Case Administration	Licamara	04/09/14	0.2	320.00	64.00	64.00	-	Planning for UST reports.
Tax Issues	Foster	04/09/14	0.1	265.00	26.50	26.50	-	Continue preparation 4th Quarter 2013 DIP Report
Tax Issues	Foster	04/11/14	0.5	265.00	132.50	132.50	-	Preparation of 4th Quarter Report
Case Administration	Pritchard	04/14/14	0.80	110.00	88.00	15.84	72.16	Update pleadings with new ECF filings received.
Tax Issues	Foster	04/15/14	1.0	265.00	265.00	265.00	-	Review UST reports for filing for quarter ending 12/31/13
Case Administration	Avant	04/15/14	0.50	130.00	65.00	11.70	53.30	Scan [REDACTED]
Case Administration	Avant	04/16/14	1.00	130.00	130.00	23.40	106.60	Finish Scanning [REDACTED]
Case Administration	Foster	04/17/14	2.5	265.00	662.50	662.50	-	Prepare 1st Q 2014 DIP report and to AB/TAL for review
Case Administration	Licamara	04/18/14	0.4	320.00	128.00	128.00	-	Review UST report for filing.
Case Administration	Pelosi	04/21/14	1.5	125.00	187.50	33.75	153.75	Format and upload website documents
Case Administration	Licamara	04/21/14	0.5	320.00	160.00	28.80	131.20	Assist with questions re UST reports and coordinate with KF for updates to same and KM for information [REDACTED]
Case Administration	Foster	04/21/14	0.60	265.00	159.00	28.62	130.38	Revise 1st Qtr report per AB review
Case Administration	Pelosi	04/22/14	0.5	125.00	62.50	11.25	51.25	Format and upload website documents
Case Administration	Pelosi	04/28/14	2.0	125.00	250.00	45.00	205.00	Format and upload website documents
Case Administration	Pelosi	05/02/14	0.5	125.00	62.50	11.25	51.25	Bankruptcy - Case Administration - Format + Upload Website Documents
Case Administration	Licamara	05/02/14	1.8	320.00	576.00	103.68	472.32	Prepare [REDACTED]
Case Administration	Licamara	05/05/14	0.4	320.00	128.00	23.04	104.96	Finalize [REDACTED]
Case Administration	Pritchard	05/09/14	1.0	110.00	110.00	19.80	90.20	Update pleadings with new ECF filings received.

EXHIBIT 3

The Applicant's complete time records, in chronological order
by activity code category, for the time period covered by the application.

The requested fees are itemized to the tenth of an hour.

<u>Category</u>	<u>Staff</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>PBF Amount</u>	<u>PBF II Amount</u>	<u>Description</u>
Case Administration	Licamara	05/23/14	1.8	320.00	576.00	103.68	472.32	Prepare for (.3) and Call with (1.5) SK [REDACTED]
Case Administration	Licamara	05/28/14	0.3	320.00	96.00	17.28	78.72	Address protective orders re pending litigation with Trustee.
Case Administration	Heller	06/27/14	1.40	340.00	476.00	85.68	390.32	Review status of [REDACTED]
Case Administration	Heller	06/30/14	1.30	340.00	442.00	79.56	362.44	Review status of [REDACTED]
Case Administration	Pritchard	07/02/14	0.5	110.00	55.00	9.90	45.10	Coordinate document production in FTL office beginning July 7, 2014.
Case Administration	Licamara	07/14/14	0.5	320.00	160.00	160.00	0	Review UST report through 6/30/14 prepared by K&M staff.
Case Administration	Licamara	07/14/14	0.5	320.00	160.00	-	160.00	Review UST report through 6/30/14 prepared by K&M staff.
Case Administration	Heller	07/15/14	0.3	340.00	102.00	18.36	83.64	Review Larry Heller courier invoices for [REDACTED]
Case Administration	Licamara	07/16/14	0.3	320.00	96.00	96.00		Review revised UST report [REDACTED]
Case Administration	Licamara	07/16/14	0.3	320.00	96.00	-	96.00	Review revised UST report.
Case Administration	Licamara	07/24/14	0.4	320.00	128.00	23.04	104.96	Assist KM staff with [REDACTED]
Case Administration	Licamara	07/25/14	0.4	320.00	128.00	23.04	104.96	Review [REDACTED]
Case Administration	Licamara	08/15/14	0.8	320.00	256.00	46.08	209.92	Receive email from counsel [REDACTED]
Case Administration	Licamara	08/19/14	0.8	320.00	256.00	46.08	209.92	Call with SK [REDACTED]
Case Administration	Pritchard	08/28/14	0.4	110.00	44.00	7.92	36.08	Coordinate delivery of investor files to KapilaMukamal office.
Case Administration	Licamara	09/02/14	1.0	340.00	340.00	61.20	278.80	Call with SK [REDACTED]
Case Administration	Licamara	09/03/14	2.7	340.00	918.00	165.24	752.76	Review SK analysis [REDACTED]
Case Administration	Licamara	09/04/14	0.9	340.00	306.00	55.08	250.92	Assist SK with analyzing [REDACTED]
Case Administration	Licamara	10/09/14	0.3	340.00	102.00	18.36	83.64	Coordinate internally for copy of [REDACTED]
Case Administration	Licamara	10/10/14	0.3	340.00	102.00	18.36	83.64	Supervise copy of [REDACTED]

EXHIBIT 3

The Applicant's complete time records, in chronological order
by activity code category, for the time period covered by the application.
The requested fees are itemized to the tenth of an hour.

<u>Category</u>	<u>Staff</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>PBF Amount</u>	<u>PBF II Amount</u>	<u>Description</u>
Case Administration	Licamara	10/15/14	0.4	340.00	136.00	24.48	111.52	Call with Trustee office re physical records to be picked up; Coordinate internally for Trustee recovery of Debtors physical records.
Case Administration	Licamara	10/16/14	0.1	340.00	34.00	6.12	27.88	Call with KM re UST fees.
Case Administration	Licamara	10/22/14	0.4	340.00	136.00	24.48	111.52	Begin coordinating internally to retrieve all work paper records from archive to be turned over to KM.
Case Administration	Licamara	10/24/14	0.3	340.00	102.00	18.36	83.64	Receive email from SK [REDACTED]
Case Administration	Licamara	11/04/14	0.7	340.00	238.00	42.84	195.16	Call with Elliot of KM re [REDACTED] (.2); email with CG re [REDACTED] (.1); Coordinate [REDACTED] staff (.4)
Case Administration	Licamara	11/05/14	1.2	340.00	408.00	73.44	334.56	Review binders and work paper files and plan for scanning same to turn over to KM.
Case Administration	Licamara	11/06/14	1.1	340.00	374.00	67.32	306.68	Review boxes in storage and prepare for scanning of relevant records to turn over to Trustee.
Case Administration	Licamara	11/10/14	0.3	340.00	102.00	18.36	83.64	Prepare draft email to BEM re transition of files.
Case Administration	Licamara	11/11/14	1.0	340.00	340.00	61.20	278.80	Prepare [REDACTED]
Case Administration	Licamara	11/12/14	1.0	340.00	340.00	61.20	278.80	Call with KM staff to coordinate for KM copy of Marcum work papers (.1) Coordinate internally with CG and JLH for KM copy of Marcum work papers.
Case Administration	Heller	11/14/14	0.6	360.00	216.00	216.00	-	Begin coordinating [REDACTED] production [REDACTED]
Case Administration	Heller	11/17/14	1.1	360.00	396.00	396.00	-	Initial review and labeling of [REDACTED] Coordinate initial production [REDACTED]
Case Administration	Heller	12/01/14	0.4	360.00	144.00	144.00	-	Continue to correspond with [REDACTED]
Category Subtotal			41.5		\$ 11,429.00	\$ 3,921.32	\$ 7,507.68	
Fee Applications	Licamara	03/06/14	0.40	320.00	128.00	23.04	104.96	Review and revisions to WIP for February invoice.
Fee Applications	Pritchard	03/06/14	1.00	110.00	110.00	19.80	90.20	Prepare invoice for period ending February 28, 2014.
Fee Applications	Licamara	03/06/14	0.1	320.00	32.00	32.00		Review WIP for February 2014
Fee Applications	Licamara	03/06/14	0.1	320.00	32.00		32.00	Review WIP for February 2014
Fee Applications	Licamara	03/24/14	0.50	320.00	160.00	28.80	131.20	Supervise preparation of invoices.

EXHIBIT 3

The Applicant's complete time records, in chronological order
by activity code category, for the time period covered by the application.
The requested fees are itemized to the tenth of an hour.

<u>Category</u>	<u>Staff</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>PBF Amount</u>	<u>PBF II Amount</u>	<u>Description</u>
Fee Applications	Pritchard	04/04/14	1.2	110.00	132.00	23.76	108.24	Prepare invoices for period ending March 31, 2014.
Fee Applications	Licamara	04/10/14	0.4	320.00	128.00	23.04	104.96	Planning for filing interim fee applications.
Fee Applications	Licamara	04/21/14	0.3	320.00	96.00	17.28	78.72	Read WIP and review March invoices.
Fee Applications	Barbee	04/21/14	1.0	375.00	375.00	67.50	307.50	Supervise preparation of Feb and March billings
Fee Applications	Licamara	04/22/14	0.5	320.00	160.00	28.80	131.20	Supervise preparation of fee application.
Fee Applications	Licamara	04/24/14	0.3	320.00	96.00	17.28	78.72	Correspond with Trustee re [REDACTED]
Fee Applications	Pritchard	04/25/14	4.0	110.00	440.00	79.20	360.80	Prepare 10th Interim Fee Application and Exhibits thereto.
Fee Applications	Licamara	04/25/14	1.00	320.00	320.00	57.60	262.40	Review interim fee application (.5); Coordinate filing fee applications with BEM (.2); Emails from counsel's office re [REDACTED]
Fee Applications	Licamara	04/28/14	0.2	320.00	64.00	11.52	52.48	Receive email from counsel re [REDACTED]
Fee Applications	Pritchard	05/15/14	1.0	110.00	110.00	19.80	90.20	Draft Invoices to Counsel for period ending April 30, 2014.
Fee Applications	Barbee	06/02/14	0.50	375.00	187.50	33.75	153.75	Prepare for hearing on interim fee application
Fee Applications	Licamara	06/03/14	0.70	320.00	224.00	40.32	183.68	Follow up on Feb/Mar invoices, review April WIP and finalize invoices; review May WIP and finalize invoice.
Fee Applications	Barbee	06/03/14	0.40	375.00	150.00	27.00	123.00	Prepare for (.3) and attend (.1) hearing on fee application
Fee Applications	Pritchard	06/04/14	0.50	110.00	55.00	9.90	45.10	Finalize invoice for period ending April 30, 2014.
Fee Applications	Pritchard	06/04/14	1.00	110.00	110.00	19.80	90.20	Prepare invoice for period ended May 31, 2014.
Fee Applications	Licamara	06/05/14	0.50	320.00	160.00	28.80	131.20	Read May WIP and supervise preparation of invoice.
Fee Applications	Pritchard	06/06/14	0.70	110.00	77.00	13.86	63.14	Finalize Invoices for Period Ending May 31, 2014.
Fee Applications	Licamara	06/09/14	0.20	320.00	64.00	11.52	52.48	Follow up on Marcum fee order.
Fee Applications	Barbee	06/11/14	0.20	375.00	75.00	13.50	61.50	Supervise preparation of May invoice.
Fee Applications	Pritchard	06/11/14	0.50	110.00	55.00	9.90	45.10	Revise and finalize invoices for period ending May 31, 2014.
Fee Applications	Licamara	06/19/14	0.10	320.00	32.00	5.76	26.24	Forward May billing and follow up on payment of March and April invoices.
Fee Applications	Licamara	06/27/14	0.50	320.00	160.00	28.80	131.20	Supervise preparation of supplemental affidavit; research [REDACTED]
Fee Applications	Licamara	07/02/14	1.0	320.00	320.00	57.60	262.40	Review and revisions to WIP for February invoice.
Fee Applications	Pritchard	07/02/14	1.2	110.00	132.00	23.76	108.24	Prepare invoice for period ending February 28, 2014.
Fee Applications	Pritchard	07/03/14	0.4	110.00	44.00	7.92	36.08	Supervise preparation of invoices.
Fee Applications	Licamara	08/13/14	1.0	320.00	320.00	57.60	262.40	Review WIP and prepare allocated time for July invoice

EXHIBIT 3

The Applicant's complete time records, in chronological order
by activity code category, for the time period covered by the application.

The requested fees are itemized to the tenth of an hour.

<u>Category</u>	<u>Staff</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>PBF Amount</u>	<u>PBF II Amount</u>	<u>Description</u>
Fee Applications	Licamara	08/13/14	0.4	320.00	128.00	128.00	-	Review, categorize and format WIP and prepare invoice for July
Fee Applications	Licamara	08/13/14	0.4	320.00	128.00	-	128.00	Review, categorize and format WIP and prepare invoice for July
Fee Applications	Pritchard	08/18/14	1.5	110.00	165.00	29.70	135.30	Prepare invoice for period ending July 31, 2014.
Fee Applications	Pritchard	09/08/14	1.5	125.00	187.50	33.75	153.75	Prepare invoice for period ending August 31, 2014.
Fee Applications	Licamara	09/09/14	1.0	340.00	340.00	61.20	278.80	Review WIP, categorize and plan for August invoice.
Fee Applications	Pritchard	09/10/14	0.8	125.00	100.00	18.00	82.00	Revise and finalize Invoice for Period Ending August 31, 2014.
Fee Applications	Licamara	09/29/14	0.2	340.00	68.00	12.24	55.76	August invoices with ARB; Finalize and forward to Trustee.
Fee Applications	Pritchard	10/02/14	1.5	125.00	187.50	33.75	153.75	Prepare invoice for period ending September 30, 2014.
Fee Applications	Licamara	10/03/14	0.4	340.00	136.00	24.48	111.52	Final updates to August invoice.
Fee Applications	Licamara	10/09/14	0.5	340.00	170.00	30.60	139.40	Receive and read/categorize September WIP for preparation of invoice.
Fee Applications	Licamara	10/13/14	0.5	340.00	170.00	30.60	139.40	Review August Invoice and respond to Trustee inquiry re staff time.
Fee Applications	Licamara	10/30/14	0.5	340.00	170.00	30.60	139.40	Run, read and categorize WIP and supervise preparation of invoice for October.
Fee Applications	Licamara	11/13/14	0.5	340.00	170.00	30.60	139.40	Run, read WIP, supervise preparation of November invoice, begin planning for next interim fee application with JLH.
Fee Applications	Heller	12/15/14	0.5	360.00	180.00	180.00	-	Correspond with Counsel regarding [REDACTED]
Fee Applications	Arce-Solorzano	12/16/14	2.0	85.00	170.00	30.60	139.40	Download and review WIP and invoices to prepare Final Fee Application
Fee Applications	Arce-Solorzano	12/16/14	0.7	85.00	59.50	10.71	48.79	Meeting with JLH to discuss preparation of Final Fee Application
Fee Applications	Heller	12/16/14	1.0	360.00	360.00	64.80	295.20	Meeting with LAS to discuss preparation of Final Fee Application
Fee Applications	Arce-Solorzano	12/17/14	5.0	85.00	425.00	76.50	348.50	Prepare Final Fee Application Exhibits
Fee Applications	Arce-Solorzano	12/18/14	9.0	85.00	765.00	137.70	627.30	Continue preparation of Final Fee Application
Fee Applications	Arce-Solorzano	12/19/14	3.0	85.00	255.00	45.90	209.10	Continue preparation of Final Fee Application
Fee Applications	Heller	12/19/14	2.0	360.00	720.00	129.60	590.40	Review Final Fee Application
Fee Applications	Heller	12/19/14	1.0	360.00	360.00	64.80	295.20	Attend hearing
Category Subtotal			55.3		\$ 9,963.00	\$ 2,043.34	\$ 7,919.66	

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Litigation - Banks and Professionals	Licamara	03/03/14	2.10	320.00	672.00	120.96	551.04	Search for [REDACTED]
Litigation - Banks and Professionals	Pritchard	03/03/14	6.50	110.00	715.00	128.70	586.30	Assemble support regarding [REDACTED]
Litigation - Banks and Professionals	Licamara	03/04/14	2.00	320.00	640.00	115.20	524.80	Prepare [REDACTED]
Litigation - Banks and Professionals	Pritchard	03/04/14	7.50	110.00	825.00	148.50	676.50	Assemble support regarding [REDACTED]
Litigation - Banks and Professionals	Licamara	03/05/14	1.20	320.00	384.00	69.12	314.88	Supervise JP with [REDACTED]
Litigation - Banks and Professionals	Pritchard	03/05/14	4.00	110.00	440.00	79.20	360.80	Begin preparation of [REDACTED]
Litigation - Banks and Professionals	Licamara	03/06/14	4.90	320.00	1,568.00	282.24	1,285.76	Planning for analysis requested by counsel re [REDACTED]
Litigation - Banks and Professionals	Pritchard	03/06/14	5.00	110.00	550.00	99.00	451.00	Continue preparation of [REDACTED]
Litigation - Banks and Professionals	Licamara	03/07/14	0.60	320.00	192.00	34.56	157.44	Supervise JP with [REDACTED]
Litigation - Banks and Professionals	Arce-Solorzano	03/07/14	5.00	80.00	400.00	72.00	328.00	Assemble support regarding [REDACTED]
Litigation - Banks and Professionals	Pritchard	03/07/14	6.00	110.00	660.00	118.80	541.20	Continue preparation of [REDACTED]
Litigation - Banks and Professionals	Licamara	03/10/14	0.80	320.00	256.00	46.08	209.92	Supervise [REDACTED] cash reconstruction [REDACTED]
Litigation - Banks and Professionals	Pritchard	03/10/14	3.50	110.00	385.00	69.30	315.70	Continue preparation of [REDACTED]
Litigation - Banks and Professionals	Licamara	03/11/14	0.40	320.00	128.00	23.04	104.96	Several calls with counsel regarding [REDACTED] [REDACTED] transfer complaint [REDACTED]
Litigation - Banks and Professionals	Licamara	03/11/14	1.50	320.00	480.00	86.40	393.60	With ARB to plan for analysis re [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Barbee	03/11/14	2.00	375.00	750.00	135.00	615.00	Supervise analysis of transfers from PBF funds to [REDACTED] [REDACTED] Phone counsel (.2)
Litigation - Banks and Professionals	Arce-Solorzano	03/11/14	4.00	80.00	320.00	57.60	262.40	Continue preparation of [REDACTED]
Litigation - Banks and Professionals	Pritchard	03/11/14	3.50	110.00	385.00	69.30	315.70	Continue preparation of banking analysis [REDACTED]

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Litigation - Banks and Professionals	Labossiere	03/11/14	2.00	150.00	300.00	54.00	246.00	Preparation of [REDACTED]
Litigation - Banks and Professionals	Pritchard	03/12/14	2.00	110.00	220.00	39.60	180.40	Continue preparation of [REDACTED]
Litigation - Banks and Professionals	Labossiere	03/12/14	6.20	150.00	930.00	167.40	762.60	Continue preparation of [REDACTED]
Litigation - Banks and Professionals	Licamara	03/12/14	0.70	320.00	224.00	40.32	183.68	Email from counsel re [REDACTED] [REDACTED] (.5); Call with counsel to [REDACTED]
Litigation - Banks and Professionals	Pritchard	03/13/14	3.80	110.00	418.00	75.24	342.76	Continue preparation of [REDACTED]
Litigation - Banks and Professionals	Labossiere	03/13/14	3.30	150.00	495.00	89.10	405.90	Continue preparation of [REDACTED]
Litigation - Banks and Professionals	Licamara	03/14/14	1.70	320.00	544.00	97.92	446.08	Continue analysis of payments to [REDACTED]
Litigation - Banks and Professionals	Arce-Solorzano	03/14/14	0.50	80.00	40.00	7.20	32.80	Continue preparation [REDACTED]
Litigation - Banks and Professionals	Pritchard	03/14/14	5.50	110.00	605.00	108.90	496.10	Continue preparation of [REDACTED]
Litigation - Banks and Professionals	Labossiere	03/14/14	4.50	150.00	675.00	121.50	553.50	Continue preparation of [REDACTED]
Litigation - Banks and Professionals	Licamara	03/14/14	0.50	320.00	160.00	28.80	131.20	Call with counsel regarding [REDACTED]
Litigation - Banks and Professionals	Licamara	03/17/14	1.00	320.00	320.00	57.60	262.40	Call with counsel re [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Arce-Solorzano	03/17/14	2.00	80.00	160.00	28.80	131.20	Continue preparation of [REDACTED]
Litigation - Banks and Professionals	Pritchard	03/17/14	1.00	110.00	110.00	19.80	90.20	Continue preparation of [REDACTED]
Litigation - Banks and Professionals	Licamara	03/17/14	2.20	320.00	704.00	126.72	577.28	Continue analysis of [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Pritchard	03/17/14	1.80	110.00	198.00	35.64	162.36	Prepare numerous DVDs for counsel; correspondence with counsel.
Litigation - Banks and Professionals	Arce-Solorzano	03/18/14	2.50	80.00	200.00	36.00	164.00	Continue preparation of [REDACTED]

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Litigation - Banks and Professionals	Licamara	03/18/14	1.90	320.00	608.00	109.44	498.56	Continue analysis of [REDACTED]
Litigation - Banks and Professionals	Licamara	03/18/14	1.00	320.00	320.00	57.60	262.40	Receive, read and consider email from counsel re [REDACTED]
Litigation - Banks and Professionals	Licamara	03/18/14	0.50	320.00	160.00	28.80	131.20	Supervise preparation of CD copies re [REDACTED]
Litigation - Banks and Professionals	Licamara	03/19/14	0.60	320.00	192.00	34.56	157.44	Request from counsel regarding [REDACTED] and research receipt of same. Instruct staff for copy of [REDACTED] Call with counsel to discuss Metro [REDACTED]
Litigation - Banks and Professionals	Licamara	03/20/14	0.80	320.00	256.00	46.08	209.92	Call with copy vendor for copy job for production re [REDACTED] Coordinate internally for [REDACTED]
Litigation - Banks and Professionals	Licamara	03/20/14	0.30	320.00	96.00	17.28	78.72	Follow up with counsel re [REDACTED]
Litigation - Banks and Professionals	Licamara	03/20/14	0.90	320.00	288.00	51.84	236.16	Prepare electronic version of supplement production to [REDACTED]
Litigation - Banks and Professionals	Licamara	03/20/14	1.50	320.00	480.00	86.40	393.60	Prepare for (1.2) and call with (.3) counsel re [REDACTED] Debtors cash to/from inventory brokers [REDACTED]
Litigation - Banks and Professionals	Barbee	03/20/14	0.50	375.00	187.50	33.75	153.75	Call with Zach and Michael re [REDACTED]
Litigation - Banks and Professionals	Barbee	03/20/14	0.50	375.00	187.50	33.75	153.75	Prepare and phone counsel regarding [REDACTED]
Litigation - Banks and Professionals	Pritchard	03/21/14	0.50	110.00	55.00	9.90	45.10	Prepare CD of production re pending [REDACTED] with counsel.
Litigation - Banks and Professionals	Pritchard	03/21/14	0.50	110.00	55.00	9.90	45.10	Prepare CD of [REDACTED] correspondence with counsel.
Litigation - Banks and Professionals	Arce-Solorzano	03/21/14	4.00	80.00	320.00	57.60	262.40	Continue preparation [REDACTED]
Litigation - Banks and Professionals	Licamara	03/24/14	0.40	320.00	128.00	23.04	104.96	Call with counsel to discuss [REDACTED]
Litigation - Banks and Professionals	Licamara	03/24/14	1.60	320.00	512.00	92.16	419.84	Revisions to [REDACTED] With ARB to discuss revisions; receive and read counsel letter to [REDACTED] Search records for [REDACTED]

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Litigation - Banks and Professionals	Barbee	03/24/14	0.50	375.00	187.50	33.75	153.75	Supervise preparation of chart for [REDACTED]
Litigation - Banks and Professionals	Arce-Solorzano	03/24/14	0.50	80.00	40.00	7.20	32.80	Continue preparation of [REDACTED]
Litigation - Banks and Professionals	Pritchard	03/24/14	1.50	110.00	165.00	29.70	135.30	Continue preparation [REDACTED]
Litigation - Banks and Professionals	Licamara	03/25/14	1.20	320.00	384.00	69.12	314.88	Call with counsel regarding damages [REDACTED] Planning for [REDACTED]
Litigation - Banks and Professionals	Licamara	03/25/14	2.40	320.00	768.00	138.24	629.76	Continue to search for [REDACTED] Call with counsel regarding [REDACTED] Finalize chart re [REDACTED]
Litigation - Banks and Professionals	Licamara	03/25/14	0.40	320.00	128.00	23.04	104.96	Read counsel's [REDACTED] discuss same with counsel.
Litigation - Banks and Professionals	Licamara	03/25/14	0.50	320.00	160.00	28.80	131.20	Read various [REDACTED]
Litigation - Banks and Professionals	Pritchard	03/25/14	4.50	110.00	495.00	89.10	405.90	Continue preparation [REDACTED]
Litigation - Banks and Professionals	Licamara	03/26/14	1.50	320.00	480.00	86.40	393.60	Receive and review [REDACTED]
Litigation - Banks and Professionals	Licamara	03/26/14	1.00	320.00	320.00	57.60	262.40	With counsel regarding [REDACTED] Coordinate with staff for compiling [REDACTED]
Litigation - Banks and Professionals	Pritchard	03/26/14	1.00	110.00	110.00	19.80	90.20	Prepare [REDACTED] correspondence with counsel.
Litigation - Banks and Professionals	Licamara	03/26/14	0.80	320.00	256.00	46.08	209.92	Discuss status of [REDACTED]
Litigation - Banks and Professionals	Arce-Solorzano	03/26/14	0.50	80.00	40.00	7.20	32.80	Continue preparation [REDACTED]
Litigation - Banks and Professionals	Pritchard	03/26/14	6.00	110.00	660.00	118.80	541.20	Continue preparation [REDACTED]
Litigation - Banks and Professionals	Labossiere	03/26/14	4.00	150.00	600.00	108.00	492.00	Continue preparation [REDACTED]

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Litigation - Banks and Professionals	Avant	03/26/14	7.80	130.00	1,014.00	182.52	831.48	Preparation [REDACTED]
Litigation - Banks and Professionals	Licamara	03/27/14	3.00	320.00	960.00	172.80	787.20	Review reconstruction prepared by staff and begin formats to same [REDACTED]
Litigation - Banks and Professionals	Avant	03/27/14	7.50	130.00	975.00	175.50	799.50	Finish Entering [REDACTED]
Litigation - Banks and Professionals	Licamara	03/28/14	1.50	320.00	480.00	86.40	393.60	Research boxes for [REDACTED]
Litigation - Banks and Professionals	Licamara	03/31/14	6.40	320.00	2,048.00	368.64	1,679.36	Prepare analysis [REDACTED]
Litigation - Banks and Professionals	Licamara	04/01/14	4.6	320.00	1,472.00	264.96	1,207.04	Continue analysis of notes purchased and repaid re [REDACTED]
Litigation - Banks and Professionals	Arce-Solorzano	04/01/14	5.5	80.00	440.00	79.20	360.80	Assisting in analysis related to [REDACTED]
Litigation - Banks and Professionals	Arce-Solorzano	04/02/14	4.5	80.00	360.00	64.80	295.20	Assisting in analysis related to [REDACTED]
Litigation - Banks and Professionals	Licamara	04/02/14	2.0	320.00	640.00	115.20	524.80	Continue analysis re [REDACTED] Instruct staff for [REDACTED]
Litigation - Banks and Professionals	Licamara	04/04/14	3.8	320.00	1,216.00	218.88	997.12	Continue to prepare [REDACTED]
Litigation - Banks and Professionals	Licamara	04/07/14	5.2	320.00	1,664.00	299.52	1,364.48	Continue to prepare analysis of [REDACTED]
Litigation - Banks and Professionals	Licamara	04/08/14	5.8	320.00	1,856.00	334.08	1,521.92	Continue analysis regarding [REDACTED]
Litigation - Banks and Professionals	Licamara	04/09/14	1.5	320.00	480.00	86.40	393.60	With ARB to discuss [REDACTED]
Litigation - Banks and Professionals	Barbee	04/09/14	3.0	375.00	1,125.00	202.50	922.50	Supervise analysis of [REDACTED]
Litigation - Banks and Professionals	Licamara	04/14/14	0.6	320.00	192.00	34.56	157.44	With ARB to discuss [REDACTED]
Litigation - Banks and Professionals	Licamara	04/17/14	0.5	320.00	160.00	28.80	131.20	Research questions re [REDACTED]

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Litigation - Banks and Professionals	Barbee	04/17/14	0.5	375.00	187.50	33.75	153.75	Review and research [REDACTED]
Litigation - Banks and Professionals	Licamara	04/23/14	1.6	320.00	512.00	92.16	419.84	Receive and read correspondence [REDACTED]
Litigation - Banks and Professionals	Licamara	04/24/14	0.3	320.00	96.00	17.28	78.72	Correspond with counsel re [REDACTED]
Litigation - Banks and Professionals	Licamara	04/24/14	1.2	320.00	384.00	69.12	314.88	Analyze [REDACTED]
Litigation - Banks and Professionals	Pritchard	04/24/14	1.5	110.00	165.00	29.70	135.30	Search client files for [REDACTED]
Litigation - Banks and Professionals	Licamara	04/30/14	0.4	320.00	128.00	23.04	104.96	Planning for call with [REDACTED]
Litigation - Banks and Professionals	Licamara	05/01/14	3.3	320.00	1,056.00	190.08	865.92	Prepare for (2.3) and call with (1) [REDACTED]
Litigation - Banks and Professionals	Barbee	05/01/14	0.5	375.00	187.50	33.75	153.75	Call with counsel re [REDACTED]
Litigation - Banks and Professionals	Licamara	05/02/14	2.0	320.00	640.00	115.20	524.80	Research remaining [REDACTED]
Litigation - Banks and Professionals	Licamara	05/05/14	2.0	320.00	640.00	115.20	524.80	Prepare for (1) and Meeting with (1) counsel re [REDACTED]
Litigation - Banks and Professionals	Pritchard	05/06/14	0.3	110.00	33.00	5.94	27.06	Coordinate retrieval of [REDACTED]
Litigation - Banks and Professionals	Licamara	05/06/14	2.8	320.00	896.00	161.28	734.72	Begin revisions to analysis [REDACTED]
Litigation - Banks and Professionals	Licamara	05/06/14	1.0	320.00	320.00	57.60	262.40	Call with and email correspondence with [REDACTED] [REDACTED] Target under seal and coordinate [REDACTED] [REDACTED] Coordinate with staff internally for [REDACTED]
Litigation - Banks and Professionals	Licamara	05/07/14	0.5	320.00	160.00	28.80	131.20	Call with counsel re [REDACTED]
Litigation - Banks and Professionals	Licamara	05/07/14	0.3	320.00	96.00	17.28	78.72	Supervise [REDACTED]
Litigation - Banks and Professionals	Licamara	05/08/14	6.2	320.00	1,984.00	357.12	1,626.88	Analysis [REDACTED]

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Litigation - Banks and Professionals	Barbee	05/08/14	0.5	375.00	187.50	33.75	153.75	Supervise preparation of [REDACTED]
Litigation - Banks and Professionals	Pritchard	05/08/14	4.5	110.00	495.00	89.10	405.90	Update [REDACTED]
Litigation - Banks and Professionals	Licamara	05/09/14	0.3	320.00	96.00	17.28	78.72	Call with counsel to discuss [REDACTED]
Litigation - Banks and Professionals	Licamara	05/09/14	2.7	320.00	864.00	155.52	708.48	Continue analysis of [REDACTED]
Litigation - Banks and Professionals	Pritchard	05/09/14	0.3	110.00	33.00	5.94	27.06	Continue to coordinate [REDACTED]
Litigation - Banks and Professionals	Licamara	05/12/14	2.1	320.00	672.00	120.96	551.04	Updates [REDACTED] Finalize [REDACTED]
Litigation - Banks and Professionals	Barbee	05/12/14	1.5	375.00	562.50	101.25	461.25	Supervise preparation of [REDACTED]
Litigation - Banks and Professionals	Licamara	05/27/14	1.4	320.00	448.00	80.64	367.36	Call with [REDACTED]
Litigation - Banks and Professionals	Licamara	05/27/14	0.3	320.00	96.00	17.28	78.72	Email correspondence with counsel re [REDACTED]
Litigation - Banks and Professionals	Licamara	05/28/14	1.7	320.00	544.00	97.92	446.08	Read [REDACTED] [REDACTED] (.4); prepare [REDACTED]
Litigation - Banks and Professionals	Licamara	05/28/14	1.3	320.00	416.00	74.88	341.12	Review status of [REDACTED]
Litigation - Banks and Professionals	Barbee	05/28/14	0.5	375.00	187.50	33.75	153.75	Review [REDACTED] (.3) and phone counsel (.2)
Litigation - Banks and Professionals	Licamara	05/29/14	1.8	320.00	576.00	103.68	472.32	Confirm [REDACTED]
Litigation - Banks and Professionals	Licamara	05/29/14	0.5	320.00	160.00	28.80	131.20	Review [REDACTED]
Litigation - Banks and Professionals	Licamara	05/29/14	0.5	320.00	160.00	28.80	131.20	Updates to [REDACTED]
Litigation - Banks and Professionals	Barbee	05/30/14	0.9	375.00	337.50	60.75	276.75	Analysis (.6) and phone counsel (.3) regarding [REDACTED]

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Litigation - Banks and Professionals	Licamara	06/02/14	2.3	320.00	736.00	132.48	603.52	Supervise [REDACTED]
Litigation - Banks and Professionals	Licamara	06/02/14	0.6	320.00	192.00	34.56	157.44	Receive and read email from counsel re [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Eargle	06/03/14	1.8	155.00	279.00	50.22	228.78	Began updating and modifying [REDACTED]
Litigation - Banks and Professionals	Eargle	06/04/14	6.9	155.00	1,069.50	192.51	876.99	Continued and finished updating [REDACTED] Correspondence with TL re: [REDACTED] Correspondence with JP re: [REDACTED]
Litigation - Banks and Professionals	Roman	06/04/14	0.5	145.00	72.50	13.05	59.45	[REDACTED]
Litigation - Banks and Professionals	Eargle	06/05/14	0.2	155.00	31.00	5.58	25.42	Phone Consultation with TL re [REDACTED]
Litigation - Banks and Professionals	Licamara	06/05/14	1.5	320.00	480.00	86.40	393.60	Review status of updates to [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	06/06/14	1.0	320.00	320.00	57.60	262.40	Finalize [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	06/06/14	0.4	320.00	128.00	23.04	104.96	Supervise preparation of [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	06/09/14	0.6	320.00	192.00	34.56	157.44	Calls with counsel [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	06/09/14	0.5	320.00	160.00	28.80	131.20	Call with Sharmila Khanorkar of K&M regarding [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	06/09/14	1.2	320.00	384.00	69.12	314.88	Email correspondence with and several calls with [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	06/09/14	2.2	320.00	704.00	126.72	577.28	Supervise preparation of [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Barbee	06/09/14	0.8	375.00	300.00	54.00	246.00	Supervise preparation of [REDACTED] and phone counsel (.3) regarding same.
Litigation - Banks and Professionals	Licamara	06/09/14	1.0	320.00	320.00	57.60	262.40	Prepare for call with counsel [REDACTED]

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Litigation - Banks and Professionals	Licamara	06/09/14	0.3	320.00	96.00	17.28	78.72	Receive email and letter to [REDACTED]
Litigation - Banks and Professionals	Licamara	06/10/14	0.5	320.00	160.00	28.80	131.20	Call with counsel regarding [REDACTED]
Litigation - Banks and Professionals	Licamara	06/10/14	4.6	320.00	1,472.00	264.96	1,207.04	Supervise finalizing [REDACTED]
Litigation - Banks and Professionals	Barbee	06/10/14	0.8	375.00	300.00	54.00	246.00	Supervise preparation of [REDACTED]
Litigation - Banks and Professionals	Eargle	06/10/14	3.8	155.00	589.00	106.02	482.98	Update and modify [REDACTED] Review work completed by [REDACTED]
Litigation - Banks and Professionals	Roman	06/10/14	3.0	145.00	435.00	78.30	356.70	Assist with [REDACTED]
Litigation - Banks and Professionals	Licamara	06/10/14	0.4	320.00	128.00	23.04	104.96	Call with counsel re [REDACTED]
Litigation - Banks and Professionals	Licamara	06/10/14	1.0	320.00	320.00	57.60	262.40	Read PWC report regarding [REDACTED]
Litigation - Banks and Professionals	Licamara	06/11/14	6.9	320.00	2,208.00	397.44	1,810.56	QC [REDACTED]
Litigation - Banks and Professionals	Barbee	06/11/14	2.5	375.00	937.50	168.75	768.75	Supervise [REDACTED]
Litigation - Banks and Professionals	Eargle	06/11/14	5.1	155.00	790.50	142.29	648.21	Updated [REDACTED] Extracted and reviewed [REDACTED]
Litigation - Banks and Professionals	Roman	06/11/14	3.5	145.00	507.50	91.35	416.15	Assist with [REDACTED]
Litigation - Banks and Professionals	Roman	06/11/14	1.6	145.00	232.00	41.76	190.24	Assist with [REDACTED]
Litigation - Banks and Professionals	Licamara	06/12/14	4.2	320.00	1,344.00	241.92	1,102.08	Several calls with [REDACTED]
Litigation - Banks and Professionals	Licamara	06/12/14	2.5	320.00	800.00	144.00	656.00	Supervise [REDACTED]
Litigation - Banks and Professionals	Eargle	06/12/14	3.9	155.00	604.50	108.81	495.69	Conference call with TL and SR; Prepared [REDACTED] [REDACTED] Multiple correspondence

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Litigation - Banks and Professionals	Roman	06/12/14	8.0	145.00	1,160.00	208.80	951.20	Assist with [REDACTED]
Litigation - Banks and Professionals	Licamara	06/13/14	0.4	320.00	128.00	23.04	104.96	Call with Sharmila Khanorkar re status of [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	06/13/14	1.6	320.00	512.00	92.16	419.84	Review excel file [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	06/13/14	3.7	320.00	1,184.00	213.12	970.88	Supervise additional updates to [REDACTED] Review support for [REDACTED] Finalize [REDACTED]
Litigation - Banks and Professionals	Licamara	06/17/14	0.4	320.00	128.00	23.04	104.96	Planning for [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	06/18/14	1.0	320.00	320.00	57.60	262.40	Planning for [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	06/19/14	0.4	320.00	128.00	23.04	104.96	Planning internally for [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	06/23/14	0.3	320.00	96.00	17.28	78.72	Attend to discovery matters re [REDACTED]
Litigation - Banks and Professionals	Licamara	06/25/14	0.5	320.00	160.00	28.80	131.20	Planning for [REDACTED]
Litigation - Banks and Professionals	Licamara	06/27/14	0.4	320.00	128.00	23.04	104.96	Follow up re [REDACTED]
Litigation - Banks and Professionals	Licamara	06/30/14	1.5	320.00	480.00	86.40	393.60	Call(s) with [REDACTED] Planning for [REDACTED]
Litigation - Banks and Professionals	Licamara	07/01/14	2.2	320.00	704.00	126.72	577.28	Call with SK re [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	07/01/14	1.6	320.00	512.00	92.16	419.84	Call with counsel re [REDACTED] [REDACTED] Planning analysis and finalizing categorization [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Roman	07/01/14	0.3	145.00	43.50	7.83	35.67	Extracted files to a CD for Sharmila.
Litigation - Banks and Professionals	Licamara	07/02/14	0.3	320.00	96.00	17.28	78.72	Correspond with counsel for [REDACTED] [REDACTED]

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Litigation - Banks and Professionals	Licamara	07/02/14	2.9	320.00	928.00	167.04	760.96	Planning for updates to [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	07/07/14	1.3	320.00	416.00	74.88	341.12	Supervise [REDACTED] [REDACTED] private room; with [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Pritchard	07/07/14	4.0	110.00	440.00	79.20	360.80	Attendance at [REDACTED]
Litigation - Banks and Professionals	Licamara	07/08/14	2.8	320.00	896.00	161.28	734.72	Call with counsel re [REDACTED] [REDACTED] Planning, organizing and instructing staff for analysis required [REDACTED]
Litigation - Banks and Professionals	Licamara	07/08/14	0.4	320.00	128.00	23.04	104.96	Call with SK to coordinate ongoing litigation projects and discuss questions re [REDACTED] reconstruction of PCI [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	07/08/14	1.0	320.00	320.00	57.60	262.40	Supervise document review by [REDACTED] [REDACTED] with counsel for additional accommodations
Litigation - Banks and Professionals	Pritchard	07/08/14	3.5	110.00	385.00	69.30	315.70	Attendance at documents production [REDACTED]
Litigation - Banks and Professionals	Licamara	07/08/14	0.6	320.00	192.00	34.56	157.44	With counsel re [REDACTED] email to counsel re [REDACTED] [REDACTED] planning for [REDACTED]
Litigation - Banks and Professionals	Eargle	07/09/14	2.4	155.00	372.00	66.96	305.04	Began preparation of [REDACTED] Correspondence with KapilaMukamal and TL
Litigation - Banks and Professionals	Licamara	07/09/14	2.4	320.00	768.00	138.24	629.76	Supervise analysis re [REDACTED] subsequent transferee [REDACTED]
Litigation - Banks and Professionals	Licamara	07/09/14	0.6	320.00	192.00	34.56	157.44	Supervise document review.
Litigation - Banks and Professionals	Pritchard	07/09/14	4.8	110.00	528.00	95.04	432.96	Attendance at documents production of litigation target.
Litigation - Banks and Professionals	Licamara	07/10/14	0.6	320.00	192.00	34.56	157.44	Calls with SK re [REDACTED] Calls with JE re [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	07/10/14	0.6	320.00	192.00	34.56	157.44	Supervise document review by [REDACTED] [REDACTED]

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Litigation - Banks and Professionals	Licamara	07/10/14	1.1	320.00	352.00	63.36	288.64	Call with counsel re [REDACTED] for same (.5); Status of analysis with staff (.6)
Litigation - Banks and Professionals	Pritchard	07/10/14	5.4	110.00	594.00	106.92	487.08	Attendance at [REDACTED]
Litigation - Banks and Professionals	Licamara	07/10/14	0.6	320.00	192.00	34.56	157.44	Prepare for and conference call with counsel re [REDACTED]
Litigation - Banks and Professionals	Eargle	07/10/14	4.1	155.00	635.50	114.39	521.11	Continued working on [REDACTED] Correspondence with TL
Litigation - Banks and Professionals	Eargle	07/11/14	1.6	155.00	248.00	44.64	203.36	Finished [REDACTED] Correspondence with TL re: questions
Litigation - Banks and Professionals	Licamara	07/14/14	1.0	320.00	320.00	57.60	262.40	Receive and read emails from SK and MP [REDACTED] [REDACTED] Planning with JE
Litigation - Banks and Professionals	Eargle	07/14/14	2.4	155.00	372.00	66.96	305.04	Reviewed [REDACTED] Correspondence with TL throughout workday
Litigation - Banks and Professionals	Licamara	07/15/14	1.3	320.00	416.00	74.88	341.12	Continue to research inquiries re [REDACTED] prepare for call with SK.
Litigation - Banks and Professionals	Licamara	07/15/14	1.4	320.00	448.00	80.64	367.36	Supervise JE with analysis [REDACTED]
Litigation - Banks and Professionals	Licamara	07/15/14	0.2	320.00	64.00	11.52	52.48	LH invoices re document production and forward same for payment.
Litigation - Banks and Professionals	Eargle	07/15/14	0.5	155.00	77.50	13.95	63.55	Multiple correspondence with TL
Litigation - Banks and Professionals	Licamara	07/16/14	0.3	320.00	96.00	17.28	78.72	Call with counsel re status of tracing re Nationwide.
Litigation - Banks and Professionals	Licamara	07/16/14	1.1	320.00	352.00	63.36	288.64	Supervise analysis [REDACTED]
Litigation - Banks and Professionals	Licamara	07/16/14	1.3	320.00	416.00	74.88	341.12	Update to [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Barbee	07/16/14	1.0	375.00	375.00	67.50	307.50	Supervise update to [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	07/17/14	0.3	320.00	96.00	17.28	78.72	Call with counsel re revisions to schedules [REDACTED] [REDACTED] same for filing.
Litigation - Banks and Professionals	Licamara	07/17/14	0.5	320.00	160.00	28.80	131.20	Email archiving re [REDACTED]
Litigation - Banks and Professionals	Licamara	07/24/14	0.6	320.00	192.00	34.56	157.44	Receive and review KM spreadsheet re [REDACTED] [REDACTED] and prepare for call with KM staff re same.

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Litigation - Banks and Professionals	Licamara	07/25/14	2.0	320.00	640.00	115.20	524.80	Receive, review and [REDACTED] [REDACTED] planning for conference call with K&M re same.
Litigation - Banks and Professionals	Eargle	07/25/14	4.1	155.00	635.50	114.39	521.11	Analyze [REDACTED] correspondence with T. Licamara
Litigation - Banks and Professionals	Licamara	07/29/14	2.0	320.00	640.00	115.20	524.80	Investigate [REDACTED] [REDACTED] and call with KM staff re same.
Litigation - Banks and Professionals	Barbee	08/01/14	0.8	375.00	300.00	54.00	246.00	Supervise analysis of [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	08/01/14	1.9	320.00	608.00	109.44	498.56	Review analysis and discuss additional analysis required of [REDACTED]
Litigation - Banks and Professionals	Licamara	08/01/14	1.6	320.00	512.00	92.16	419.84	Continue analysis re [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Pritchard	08/01/14	4.0	110.00	440.00	79.20	360.80	[REDACTED]
Litigation - Banks and Professionals	Pritchard	08/04/14	5.0	110.00	550.00	99.00	451.00	[REDACTED]
Litigation - Banks and Professionals	Arce	08/05/14	7.5	80.00	600.00	108.00	492.00	Prepare reconstruction of [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Pritchard	08/05/14	6.5	110.00	715.00	128.70	586.30	[REDACTED]
Litigation - Banks and Professionals	Arce	08/06/14	8.0	80.00	640.00	115.20	524.80	Prepare reconstruction of [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Eargle	08/06/14	0.4	155.00	62.00	11.16	50.84	Correspondence with J. Pritchard and L. Arce regarding [REDACTED]
Litigation - Banks and Professionals	Pritchard	08/06/14	5.7	110.00	627.00	112.86	514.14	Bank Reconstruction for [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Arce	08/07/14	8.5	80.00	680.00	122.40	557.60	Prepare reconstruction of [REDACTED] [REDACTED]

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Litigation - Banks and Professionals	Eargle	08/07/14	0.3	155.00	46.50	8.37	38.13	Correspondence with J. Pritchard and L. Arce regarding reconstruction of [REDACTED] [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Pritchard	08/07/14	6.0	110.00	660.00	118.80	541.20	Bank Reconstruction [REDACTED] [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Eargle	08/08/14	3.2	155.00	496.00	89.28	406.72	Analyze [REDACTED] reconstruction, [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Eargle	08/11/14	0.7	155.00	108.50	19.53	88.97	Continue to analyze [REDACTED] reconstruction, [REDACTED] [REDACTED] [REDACTED] correspond with TAL re same.
Litigation - Banks and Professionals	Licamara	08/11/14	0.3	320.00	96.00	17.28	78.72	Supervise analysis [REDACTED]
Litigation - Banks and Professionals	Eargle	08/12/14	2.1	155.00	325.50	58.59	266.91	Prepare analysis [REDACTED] [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	08/12/14	0.5	320.00	160.00	28.80	131.20	Call with counsel [REDACTED] [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	08/12/14	1.5	320.00	480.00	86.40	393.60	Read [REDACTED] [REDACTED] [REDACTED]
Litigation - Petters	Licamara	08/12/14	0.5	320.00	160.00	28.80	131.20	Receive and read SK emails re [REDACTED] [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	08/12/14	1.5	320.00	480.00	86.40	393.60	Review [REDACTED] [REDACTED] [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Eargle	08/13/14	1.9	155.00	294.50	53.01	241.49	Continue to prepare analysis of [REDACTED] [REDACTED] [REDACTED]

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Litigation - Banks and Professionals	Eargle	08/14/14	0.2	155.00	31.00	5.58	25.42	Correspondence with T. Licamara to receive further assignments [REDACTED]
Litigation - Banks and Professionals	Licamara	08/14/14	0.8	320.00	256.00	46.08	209.92	Call with counsel re [REDACTED]
Litigation - Banks and Professionals	Eargle	08/15/14	7.8	155.00	1,209.00	217.62	991.38	Continue to prepare [REDACTED] [REDACTED] Correspondence with T. Licamara
Litigation - Banks and Professionals	Licamara	08/15/14	1.4	320.00	448.00	80.64	367.36	Planning and instruct staff and supervise staff with [REDACTED]
Litigation - Banks and Professionals	Licamara	08/15/14	1.8	320.00	576.00	103.68	472.32	Prepare list of [REDACTED]
Litigation - Banks and Professionals	Licamara	08/15/14	0.6	320.00	192.00	34.56	157.44	Receive and read [REDACTED]
Litigation - Banks and Professionals	Eargle	08/18/14	7.1	155.00	1,100.50	198.09	902.41	Finalized preliminary analysis [REDACTED] [REDACTED] Forward to T. Licamara for review; Correspondence with T. Licamara regarding further assignments
Litigation - Banks and Professionals	Licamara	08/18/14	0.9	320.00	288.00	51.84	236.16	Receive and review [REDACTED] and planning for reconstruction of same for [REDACTED]
Litigation - Banks and Professionals	Licamara	08/18/14	0.8	320.00	256.00	46.08	209.92	Supervise [REDACTED]
Litigation - Banks and Professionals	Licamara	08/18/14	4.5	320.00	1,440.00	259.20	1,180.80	Continue to draft memo [REDACTED]
Litigation - Banks and Professionals	Megna	08/18/14	2.3	150.00	337.50	60.75	276.75	Bank Reconstruction [REDACTED]
Litigation - Banks and Professionals	Pritchard	08/18/14	6.5	110.00	715.00	128.70	586.30	Bank Reconstruction [REDACTED]
Litigation - Banks and Professionals	Licamara	08/19/14	2.0	320.00	640.00	115.20	524.80	Review [REDACTED] and supplement memo to counsel re same.
Litigation - Banks and Professionals	Licamara	08/19/14	0.5	320.00	160.00	28.80	131.20	Call with counsel [REDACTED]
Litigation - Banks and Professionals	Licamara	08/19/14	2.0	320.00	640.00	115.20	524.80	Supervise reconstruction [REDACTED] to date and discuss with staff.

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Litigation - Banks and Professionals	Megna	08/19/14	6.0	150.00	900.00	162.00	738.00	Bank Reconstruction [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Pritchard	08/19/14	6.0	110.00	660.00	118.80	541.20	Bank Reconstruction [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	08/20/14	1.8	320.00	576.00	103.68	472.32	Supervise finalizing [REDACTED] [REDACTED] instruct staff for tracing.
Litigation - Banks and Professionals	Licamara	08/20/14	0.2	320.00	64.00	11.52	52.48	Call with counsel re [REDACTED] draft memo.
Litigation - Banks and Professionals	Licamara	08/20/14	1.3	320.00	416.00	74.88	341.12	Continue to review [REDACTED] and continue drafting memo re same.
Litigation - Banks and Professionals	Megna	08/20/14	2.3	150.00	337.50	60.75	276.75	Bank Reconstruction for [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Pritchard	08/20/14	5.5	110.00	605.00	108.90	496.10	Bank Reconstruction for [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Pritchard	08/20/14	0.8	110.00	88.00	15.84	72.16	Assist TAL with scanning [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Eargle	08/21/14	3.6	155.00	558.00	100.44	457.56	Reconcile [REDACTED] [REDACTED] Multiple correspondence with T. Licamara, J. Pritchard, and T. Megna regarding [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	08/21/14	0.4	320.00	128.00	23.04	104.96	Attend to counsel inquiries re [REDACTED] of memo.
Litigation - Banks and Professionals	Licamara	08/21/14	2.5	320.00	800.00	144.00	656.00	Call with SK [REDACTED] (1.5); call with SK and counsel [REDACTED]
Litigation - Banks and Professionals	Licamara	08/21/14	2.1	320.00	672.00	120.96	551.04	Supervise [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Pritchard	08/21/14	4.0	110.00	440.00	79.20	360.80	Bank Reconstruction for [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Eargle	08/22/14	4.4	155.00	682.00	122.76	559.24	Continue analysis and tracing re [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	08/22/14	0.2	320.00	64.00	11.52	52.48	Follow up with counsel [REDACTED] [REDACTED]

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Litigation - Banks and Professionals	Barbee	08/25/14	1.5	375.00	562.50	101.25	461.25	Supervise preparation of memo [REDACTED]
Litigation - Banks and Professionals	Licamara	08/25/14	1.1	320.00	352.00	63.36	288.64	Supervise [REDACTED]
Litigation - Banks and Professionals	Eargle	08/25/14	7.6	155.00	1,178.00	212.04	965.96	Continued compiling [REDACTED] [REDACTED] Make modifications as needed
Litigation - Banks and Professionals	Eargle	08/26/14	5.9	155.00	914.50	164.61	749.89	Finished compilation of [REDACTED] Prepared QC reviews to ensure accuracy; Correspondence with T. Licamara and J. Pritchard re: analysis
Litigation - Banks and Professionals	Licamara	08/26/14	0.9	320.00	288.00	51.84	236.16	Supervise [REDACTED]
Litigation - Banks and Professionals	Pritchard	08/26/14	7.0	110.00	770.00	138.60	631.40	Bank Reconstruction [REDACTED]
Litigation - Banks and Professionals	Licamara	08/27/14	2.0	320.00	640.00	115.20	524.80	Analysis [REDACTED]
Litigation - Banks and Professionals	Licamara	08/27/14	1.0	320.00	320.00	57.60	262.40	Assist SK with confirming information in draft M&I draft 550 complaint.
Litigation - Banks and Professionals	Licamara	08/27/14	0.5	320.00	160.00	28.80	131.20	Calls with SK [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	08/27/14	1.0	320.00	320.00	57.60	262.40	Call with counsel and SK [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	08/27/14	1.0	320.00	320.00	57.60	262.40	Second call with SK and counsel [REDACTED]
Litigation - Banks and Professionals	Pritchard	08/27/14	4.0	110.00	440.00	79.20	360.80	Bank Reconstruction for [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	08/28/14	2.3	320.00	736.00	132.48	603.52	Continue to analyze [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	08/28/14	1.4	320.00	448.00	80.64	367.36	Review [REDACTED] [REDACTED] information related to same.
Litigation - Banks and Professionals	Licamara	08/29/14	1.8	320.00	576.00	103.68	472.32	Follow up on ARB comments [REDACTED]

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Litigation - Banks and Professionals	Licamara	09/02/14	0.8	340.00	272.00	48.96	223.04	Call with SK [REDACTED]
Litigation - Banks and Professionals	Licamara	09/02/14	0.8	340.00	272.00	48.96	223.04	Call with SK to review [REDACTED]
Litigation - Banks and Professionals	Licamara	09/02/14	1.5	340.00	510.00	91.80	418.20	Receive and read [REDACTED] (.5); Formatting to [REDACTED]
Litigation - Banks and Professionals	Barbee	09/03/14	2.0	400.00	800.00	144.00	656.00	Supervise preparation of exhibits [REDACTED]
Litigation - Banks and Professionals	Licamara	09/03/14	4.4	340.00	1,496.00	269.28	1,226.72	Finalize [REDACTED]
Litigation - Banks and Professionals	Licamara	09/03/14	0.2	340.00	68.00	12.24	55.76	Review SK [REDACTED]
Litigation - Banks and Professionals	Licamara	09/03/14	0.6	340.00	204.00	36.72	167.28	Call with SK re [REDACTED]
Litigation - Banks and Professionals	Eargle	09/04/14	3.6	175.00	630.00	113.40	516.60	Prepared analysis comparing [REDACTED]
Litigation - Banks and Professionals	Licamara	09/04/14	1.5	340.00	510.00	91.80	418.20	Review SK analysis of [REDACTED]
Litigation - Petters	Licamara	09/04/14	1.5	340.00	510.00	91.80	418.20	With staff re preparation [REDACTED] Review [REDACTED] same.
Litigation - Banks and Professionals	Eargle	09/05/14	0.5	175.00	87.50	15.75	71.75	Met with TAL to discuss modification to multiple analyses [REDACTED]
Litigation - Banks and Professionals	Licamara	09/05/14	1.0	340.00	340.00	61.20	278.80	Review revised analysis of [REDACTED]
Litigation - Banks and Professionals	Licamara	09/05/14	3.2	340.00	1,088.00	195.84	892.16	Continue [REDACTED]; With staff to discuss continued updated; with counsel to discuss [REDACTED]
Litigation - Banks and Professionals	Eargle	09/08/14	7.2	175.00	1,260.00	226.80	1,033.20	Update both [REDACTED] Update Exhibits as necessary
Litigation - Banks and Professionals	Licamara	09/08/14	1.5	340.00	510.00	91.80	418.20	Review and finalize [REDACTED]

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Litigation - Banks and Professionals	Licamara	09/08/14	1.8	340.00	612.00	110.16	501.84	Review updated [REDACTED]
Litigation - Banks and Professionals	Licamara	09/08/14	0.8	340.00	272.00	48.96	223.04	Supervise revisions to [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Barbee	09/09/14	1.5	400.00	600.00	108.00	492.00	Supervise [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Eargle	09/09/14	0.5	175.00	87.50	15.75	71.75	Correspondence with TAL re: [REDACTED]
Litigation - Banks and Professionals	Licamara	09/09/14	1.0	340.00	340.00	61.20	278.80	Finalize and format [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	09/09/14	2.2	340.00	748.00	134.64	613.36	Updates to tracing analysis for [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Barbee	09/10/14	1.1	400.00	440.00	79.20	360.80	Phone counsel regarding [REDACTED] and [REDACTED] (.2) Supervise updates to memo re [REDACTED] (.6)
Litigation - Banks and Professionals	Eargle	09/10/14	2.1	175.00	367.50	66.15	301.35	Review analysis prepared by SR regarding [REDACTED] [REDACTED] and discuss status of same with RB and additional work to complete same.
Litigation - Banks and Professionals	Licamara	09/10/14	1.3	340.00	442.00	79.56	362.44	Call with counsel regarding [REDACTED] [REDACTED] and forward to counsel.
Litigation - Banks and Professionals	Licamara	09/10/14	1.5	340.00	510.00	91.80	418.20	[REDACTED] [REDACTED] Trustee for comments.
Litigation - Banks and Professionals	Eargle	09/11/14	3.0	175.00	525.00	94.50	430.50	Compiled necessary documentation for continued analysis [REDACTED] Began converting select documents to different format
Litigation - Banks and Professionals	Eargle	09/12/14	2.5	175.00	437.50	78.75	358.75	Began preparing updating previously finished analysis with new calculations
Litigation - Banks and Professionals	Licamara	09/12/14	1.3	340.00	442.00	79.56	362.44	[REDACTED]
Litigation - Banks and Professionals	Eargle	09/15/14	1.1	175.00	192.50	34.65	157.85	After meeting with [REDACTED] began updating analysis [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Licamara	09/15/14	0.4	340.00	136.00	24.48	111.52	Attend to issue re [REDACTED] [REDACTED]
Litigation - Banks and Professionals	Barbee	09/29/14	0.5	400.00	200.00	36.00	164.00	Review project status with TAL [REDACTED]

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Litigation - Banks and Professionals	Licamara	09/30/14	0.4	340.00	136.00	24.48	111.52	Email from KM re [REDACTED] locate and email to KM.
Litigation - Banks and Professionals	Licamara	10/06/14	0.8	340.00	272.00	48.96	223.04	With SK re [REDACTED] Planning for meeting with KM staff.
Litigation - Banks and Professionals	Licamara	10/07/14	1.2	340.00	408.00	73.44	334.56	Receive and read [REDACTED] preparation for meeting with KM associates.
Category Subtotal			644.2		\$ 136,506.50	\$ 24,571.17	\$ 111,935.33	
Litigation - Other	Licamara	03/03/14	0.50	320.00	160.00	28.80	131.20	Coordinate with staff for confidentiality acknowledgments re pending litigation.
Litigation - Other	Licamara	03/03/14	2.70	320.00	864.00	155.52	708.48	Finalize analysis re [REDACTED] [REDACTED] Call with counsel regarding [REDACTED]
Litigation - Other	Licamara	03/05/14	0.50	320.00	160.00	28.80	131.20	Email from counsel regarding [REDACTED] and researching same.
Litigation - Other	Licamara	03/07/14	0.50	320.00	160.00	28.80	131.20	Email from counsel with inquiries [REDACTED] research same.
Litigation - Other	Licamara	03/10/14	0.70	320.00	224.00	40.32	183.68	Receive and begin analysis of [REDACTED]
Litigation - Other	Licamara	03/11/14	0.30	320.00	96.00	17.28	78.72	Call with counsel regarding [REDACTED]
Litigation - Other	Licamara	03/11/14	1.00	320.00	320.00	57.60	262.40	Receive and begin planning analysis of [REDACTED]
Litigation - Other	Licamara	03/11/14	2.00	320.00	640.00	115.20	524.80	Research [REDACTED] [REDACTED] (.6); Begin analysis of [REDACTED]
Litigation - Other	Licamara	03/12/14	3.30	320.00	1,056.00	190.08	865.92	Analyze documents produced by [REDACTED] [REDACTED]
Litigation - Other	Licamara	03/13/14	6.30	320.00	2,016.00	362.88	1,653.12	Continue to analyze documents produced [REDACTED] [REDACTED]
Litigation - Other	Barbee	03/13/14	1.00	375.00	375.00	67.50	307.50	Supervise preparation of analysis of [REDACTED] [REDACTED]
Litigation - Other	Licamara	03/14/14	0.50	320.00	160.00	28.80	131.20	Finalize analysis re [REDACTED] counsel.
Litigation - Other	Licamara	03/17/14	1.10	320.00	352.00	63.36	288.64	Call with counsel re [REDACTED] (.3); Revisions to [REDACTED]
Litigation - Other	Licamara	03/28/14	1.30	320.00	416.00	74.88	341.12	Search Debtors investors [REDACTED] [REDACTED]
Litigation - Other	Avant	03/31/14	1.00	130.00	130.00	23.40	106.60	Search for [REDACTED] [REDACTED]

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Litigation - Other	Licamara	04/04/14	1.0	320.00	320.00	57.60	262.40	Research various [REDACTED] counsel [REDACTED]
Litigation - Other	Licamara	04/09/14	1.0	320.00	320.00	57.60	262.40	Begin analyzing [REDACTED] and begin to create spreadsheet for counsel re same in connection with [REDACTED]
Litigation - Other	Licamara	04/10/14	4.0	320.00	1,280.00	230.40	1,049.60	[REDACTED] identified by counsel [REDACTED]
Litigation - Other	Licamara	04/11/14	3.6	320.00	1,152.00	207.36	944.64	[REDACTED] identified by counsel [REDACTED]
Litigation - Other	Licamara	04/14/14	1.0	320.00	320.00	57.60	262.40	Call with counsel [REDACTED] [REDACTED] begin planning for providing requested data to counsel.
Litigation - Other	Pritchard	04/14/14	2.2	110.00	242.00	43.56	198.44	Upload, organize and print [REDACTED]
Litigation - Other	Licamara	04/15/14	2.6	320.00	832.00	149.76	682.24	Receive [REDACTED] review and [REDACTED] [REDACTED] forward targets to counsel.
Litigation - Other	Licamara	04/15/14	0.4	320.00	128.00	23.04	104.96	Supervise scanning of [REDACTED]
Litigation - Other	Licamara	04/16/14	0.7	320.00	224.00	40.32	183.68	Respond to counsel inquiries [REDACTED]
Litigation - Other	Licamara	04/22/14	0.5	320.00	160.00	28.80	131.20	Prepare for call with counsel re [REDACTED]
Litigation - Other	Licamara	04/25/14	1.0	320.00	320.00	57.60	262.40	Call with counsel to discuss details of [REDACTED]
Litigation - Other	Licamara	05/01/14	0.4	320.00	128.00	23.04	104.96	Call with counsel re [REDACTED]
Litigation - Other	Licamara	05/06/14	0.3	320.00	96.00	17.28	78.72	Receive and read pleading from Trustee's office [REDACTED]
Litigation - Other	Licamara	05/12/14	0.5	320.00	160.00	28.80	131.20	Call with counsel and discuss various [REDACTED] and advising Trustee re same.
Litigation - Other	Licamara	05/13/14	0.5	320.00	160.00	28.80	131.20	Assist counsel with information re [REDACTED]
Litigation - Other	Licamara	05/15/14	0.3	320.00	96.00	17.28	78.72	Call with outside copy vendor for [REDACTED] under seal to discuss boxes.
Litigation - Other	Licamara	05/15/14	0.5	320.00	160.00	28.80	131.20	Email from counsel re support needed [REDACTED] [REDACTED] research same.
Litigation - Other	Licamara	05/20/14	0.6	320.00	192.00	34.56	157.44	Prepare summary of [REDACTED]
Litigation - Other	Licamara	05/20/14	2.1	320.00	672.00	120.96	551.04	Receive request from counsel [REDACTED] [REDACTED] Call with counsel to discuss analysis required re [REDACTED] planning for same.

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Litigation - Other	Foster	05/20/14	0.1	265.00	26.50	4.77	21.73	Discuss [REDACTED] w/AB and email to TAL for info to prepare
Litigation - Other	Foster	05/20/14	1.0	265.00	265.00	47.70	217.30	[REDACTED]
Litigation - Other	Licamara	05/21/14	1.5	320.00	480.00	86.40	393.60	Begin analysis and compiling [REDACTED]
Litigation - Other	Licamara	05/23/14	1.8	320.00	576.00	103.68	472.32	Finalize exhibit for [REDACTED]
Litigation - Other	Licamara	05/27/14	1.0	320.00	320.00	57.60	262.40	Call with counsel re [REDACTED] (.5); Search for [REDACTED] for purposes of understanding [REDACTED]
Litigation - Other	Foster	05/27/14	0.3	265.00	79.50	14.31	65.19	Telephone conference w/TAL and attorney re [REDACTED]
Litigation - Other	Licamara	05/27/14	2.9	320.00	928.00	167.04	760.96	Research [REDACTED] (1.7); Prepare schedule of [REDACTED] (1.2)
Litigation - Other	Licamara	05/27/14	1.2	320.00	384.00	69.12	314.88	Review emails and information re [REDACTED] (.6); Call with counsel re [REDACTED]
Litigation - Other	Foster	05/27/14	0.2	265.00	53.00	9.54	43.46	Telephone conference w/TAL and Meland et al, and email traffic, [REDACTED]
Litigation - Other	Licamara	05/28/14	2.5	320.00	800.00	144.00	656.00	Finalize [REDACTED]
Litigation - Other	Licamara	05/28/14	1.3	320.00	416.00	74.88	341.12	Research [REDACTED] Forward information to counsel [REDACTED]
Litigation - Other	Foster	05/29/14	0.8	265.00	212.00	38.16	173.84	Review [REDACTED]
Litigation - Other	Licamara	05/29/14	0.5	320.00	160.00	28.80	131.20	Call with counsel re [REDACTED]
Litigation - Other	Licamara	05/29/14	1.1	320.00	352.00	63.36	288.64	Finalize charts for [REDACTED]

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Litigation - Other	Barbee	05/29/14	0.8	375.00	300.00	54.00	246.00	Supervise preparation of schedules [REDACTED]
Litigation - Other	Foster	05/30/14	0.2	265.00	53.00	9.54	43.46	Continue from 5/29 and complete reading re: [REDACTED]
Litigation - Other	Eargle	06/02/14	2.9	155.00	449.50	80.91	368.59	Assist with analysis [REDACTED]
Litigation - Other	Licamara	06/03/14	0.4	320.00	128.00	23.04	104.96	Call with counsel re [REDACTED]
Litigation - Other	Licamara	06/04/14	1.2	320.00	384.00	69.12	314.88	[REDACTED]
Litigation - Other	Licamara	06/06/14	0.2	320.00	64.00	11.52	52.48	Status of [REDACTED]
Litigation - Other	Barbee	06/09/14	0.4	375.00	150.00	27.00	123.00	Supervise [REDACTED]
Litigation - Other	Barbee	06/11/14	0.5	375.00	187.50	33.75	153.75	Supervise preparation of schedules [REDACTED]
Litigation - Other	Licamara	06/12/14	0.5	320.00	160.00	28.80	131.20	Call with counsel re [REDACTED]
Litigation - Other	Licamara	06/16/14	0.8	320.00	256.00	46.08	209.92	Final update to schedules [REDACTED] [REDACTED] Receive [REDACTED]
Litigation - Other	Licamara	06/16/14	0.8	320.00	256.00	46.08	209.92	Pull complaint from pacer and review same in connection with [REDACTED] (.4); call with counsel [REDACTED]
Litigation - Other	Licamara	06/16/14	2.0	320.00	640.00	115.20	524.80	Updates to charts for affidavit; Calls with counsel to discuss affidavit;
Litigation - Other	Barbee	06/16/14	2.5	375.00	937.50	168.75	768.75	Analyze proposed affidavit and supervise [REDACTED] [REDACTED]
Litigation - Other	Licamara	06/17/14	2.3	320.00	736.00	132.48	603.52	Attend to [REDACTED] calls with counsel, emails with counsel, review of complaint and tie updated [REDACTED]
Litigation - Other	Licamara	06/18/14	2.9	320.00	928.00	167.04	760.96	Research [REDACTED] Discuss [REDACTED] Make revisions [REDACTED] [REDACTED]
Litigation - Other	Licamara	06/19/14	0.5	320.00	160.00	28.80	131.20	Call with counsel [REDACTED] Make updates [REDACTED]

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Litigation - Other	Licamara	06/20/14	0.5	320.00	160.00	28.80	131.20	Call with counsel [REDACTED] revisions to [REDACTED] Discuss revised [REDACTED] Forward [REDACTED] for filing (.1)
Litigation - Other	Licamara	07/01/14	1.1	320.00	352.00	63.36	288.64	Research counsel inquiry re [REDACTED] complaint, review complaint and exhibits and respond to counsel inquiry.
Litigation - Other	Licamara	07/10/14	1.0	320.00	320.00	57.60	262.40	Follow up on [REDACTED]
Litigation - Other	Licamara	07/15/14	0.5	320.00	160.00	28.80	131.20	Call with counsel re [REDACTED] [REDACTED]
Litigation - Other	Licamara	07/22/14	1.5	320.00	480.00	86.40	393.60	Planning analysis of [REDACTED] [REDACTED] and discuss same with staff.
Litigation - Other	Eargle	07/22/14	1.9	155.00	294.50	53.01	241.49	Began reviewing [REDACTED]
Litigation - Other	Eargle	07/23/14	3.9	155.00	604.50	108.81	495.69	Continued converting and analyzing [REDACTED] [REDACTED]
Litigation - Other	Licamara	07/24/14	0.6	320.00	192.00	34.56	157.44	Supervise analysis of [REDACTED] [REDACTED]
Litigation - Other	Eargle	07/24/14	0.5	155.00	77.50	13.95	63.55	Correspondence with TL [REDACTED] [REDACTED]
Litigation - Other	Licamara	07/25/14	2.1	320.00	672.00	120.96	551.04	Analysis of docs produced by [REDACTED] [REDACTED] identify same from production and analysis [REDACTED] call with counsel to discuss [REDACTED] [REDACTED]
Litigation - Other	Licamara	07/28/14	4.0	320.00	1,280.00	230.40	1,049.60	Planning additional analysis of [REDACTED] [REDACTED] [REDACTED]
Litigation - Other	Eargle	07/28/14	8.1	155.00	1,255.50	225.99	1,029.51	Began file conversion and extraction regarding [REDACTED] [REDACTED]
Litigation - Other	Licamara	07/29/14	2.2	320.00	704.00	126.72	577.28	Supervise [REDACTED] [REDACTED]
Litigation - Other	Eargle	07/29/14	7.8	155.00	1,209.00	217.62	991.38	Continued and finished converting and extracting [REDACTED] [REDACTED]
Litigation - Other	Licamara	07/30/14	0.6	320.00	192.00	34.56	157.44	Call with counsel and research related to [REDACTED] [REDACTED]

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Litigation - Other	Licamara	07/30/14	2.0	320.00	640.00	115.20	524.80	Call with SK re [REDACTED] [REDACTED] and confirm status of analysis for settlement purposes; research [REDACTED] [REDACTED]
Litigation - Other	Licamara	07/30/14	0.5	320.00	160.00	28.80	131.20	With staff to discuss continued analysis of [REDACTED] [REDACTED]
Litigation - Other	Licamara	07/30/14	5.7	155.00	883.50	159.03	724.47	Began reviewing [REDACTED] Extracted and saved specific reports
Litigation - Other	Licamara	07/31/14	2.2	320.00	704.00	126.72	577.28	Research analysis [REDACTED] [REDACTED]
Litigation - Other	Licamara	07/31/14	3.1	155.00	480.50	86.49	394.01	Continued reviewing [REDACTED] Saved all reports to system
Litigation - Other	Licamara	08/12/14	1.0	320.00	320.00	57.60	262.40	Several calls with SK and assist with compiling data re [REDACTED]
Litigation - Other	Licamara	08/13/14	1.0	320.00	320.00	57.60	262.40	Receive subpoena re [REDACTED] [REDACTED] planning for responsive documents to same.
Litigation - Other	Licamara	08/13/14	1.0	320.00	320.00	320.00	-	Receive email from counsel [REDACTED] research inquiry and [REDACTED] [REDACTED]
Litigation - Other	Licamara	08/14/14	0.6	320.00	192.00	34.56	157.44	Call with SK and counsel regarding [REDACTED] [REDACTED]
Litigation - Other	Licamara	08/18/14	0.2	320.00	64.00	64.00	-	Call with counsel re [REDACTED] [REDACTED]
Litigation - Other	Licamara	08/20/14	2.0	320.00	640.00	115.20	524.80	Calls with SK [REDACTED]
Litigation - Other	Heller	08/22/14	0.6	340.00	204.00	204.00	-	Follow-up on [REDACTED]
Litigation - Other	Licamara	08/26/14	0.6	320.00	192.00	34.56	157.44	Receive email re [REDACTED] planning for compiling information; call with SK to discuss [REDACTED]
Litigation - Other	Licamara	08/26/14	0.7	320.00	224.00	40.32	183.68	Review revised [REDACTED] call to discuss finalizing same.
Litigation - Other	Licamara	08/28/14	0.3	320.00	96.00	17.28	78.72	Coordinate with SK and KM staff for [REDACTED] [REDACTED] delivered to KM.
Litigation - Other	Licamara	08/29/14	0.3	320.00	96.00	17.28	78.72	Correspond with counsel [REDACTED]

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Litigation - Other	Licamara	09/11/14	2.0	340.00	680.00	122.40	557.60	Receive and download [REDACTED] prepare comments re [REDACTED] prepare for discussion re same with SK and counsel.
Litigation - Other	Licamara	09/12/14	0.5	340.00	170.00	30.60	139.40	Call with [REDACTED] to discuss document production re [REDACTED]
Litigation - Other	Licamara	09/15/14	0.9	340.00	306.00	55.08	250.92	Call with SK re [REDACTED] (.2) and Planning for review of documents to be produced re [REDACTED]
Litigation - Other	Licamara	09/16/14	1.8	340.00	612.00	110.16	501.84	Review revised document production re [REDACTED] [REDACTED]
Litigation - Other	Licamara	09/17/14	0.3	340.00	102.00	18.36	83.64	Correspond with SK and counsel [REDACTED]
Litigation - Other	Licamara	09/18/14	1.2	340.00	408.00	73.44	334.56	Assist with production [REDACTED]
Litigation - Other	Licamara	09/29/14	0.7	340.00	238.00	42.84	195.16	With SK re [REDACTED] coordinate internally [REDACTED] [REDACTED]
Litigation - Other	Licamara	10/01/14	0.7	340.00	238.00	42.84	195.16	Receive email with questions from SK and begin to consider responses to same.
Litigation - Other	Licamara	10/29/14	0.8	340.00	272.00	48.96	223.04	Receive email from SK re [REDACTED] [REDACTED] investigate same and email response to SK.
Litigation - Other	Licamara	11/03/14	0.5	340.00	170.00	30.60	139.40	Research difference between [REDACTED] [REDACTED] and provide SK with [REDACTED] [REDACTED]
Category Subtotal			148.5		\$ 41,617.50	\$ 7,973.31	\$ 33,644.19	
Litigation - Petters	Barbee	03/20/14	1.00	375.00	375.00	67.50	307.50	Review PWC fee application in Petters case
Litigation - Petters	Roman	04/21/14	1.8	145.00	261.00	46.98	214.02	Reviewed Exhibits pertaining to [REDACTED] [REDACTED]
Litigation - Petters	Burton	04/21/14	0.7	340.00	238.00	42.84	195.16	Meeting with Staff and review [REDACTED]
Litigation - Petters	Roman	04/22/14	1.8	145.00	261.00	46.98	214.02	Reviewed Exhibits pertaining to [REDACTED] [REDACTED]
Litigation - Petters	Burton	04/22/14	0.8	340.00	272.00	48.96	223.04	Meeting with staff and review of [REDACTED]
Litigation - Petters	Roman	04/24/14	2.8	145.00	406.00	73.08	332.92	Reviewed Exhibits pertaining to [REDACTED] [REDACTED]
Litigation - Petters	Licamara	08/01/14	1.5	320.00	480.00	86.40	393.60	Call with SK re [REDACTED] [REDACTED]
Litigation - Petters	Licamara	08/13/14	2.9	320.00	928.00	167.04	760.96	Receive and review SK analysis of [REDACTED] and begin to investigate [REDACTED] for purposes of call with SK.

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Litigation - Petters	Licamara	08/14/14	1.0	320.00	320.00	57.60	262.40	Call with SK to review and discuss [REDACTED]
Litigation - Petters	Licamara	08/14/14	3.0	320.00	960.00	172.80	787.20	Continue review of SK analysis of [REDACTED] and investigate differences (1.5) and call with SK to discuss same (1.5).
Litigation - Petters	Licamara	08/14/14	1.6	320.00	512.00	92.16	419.84	Review [REDACTED]
Litigation - Petters	Licamara	08/15/14	0.8	320.00	256.00	46.08	209.92	Receive SK summary of [REDACTED]
Litigation - Petters	Licamara	08/22/14	0.8	320.00	256.00	46.08	209.92	Receive and review SK [REDACTED] discuss same with SK re [REDACTED]
Litigation - Petters	Licamara	08/25/14	0.3	320.00	96.00	17.28	78.72	Call with SK to discuss [REDACTED]
Litigation - Petters	Licamara	08/25/14	0.6	320.00	192.00	34.56	157.44	Review SK updated [REDACTED]
Litigation - Petters	Licamara	08/26/14	0.3	320.00	96.00	17.28	78.72	Calls with SK re [REDACTED]
Litigation - Petters	Licamara	09/09/14	0.3	340.00	102.00	18.36	83.64	Call with SK re [REDACTED]
Litigation - Petters	Licamara	09/09/14	0.3	340.00	102.00	18.36	83.64	Call with SK to [REDACTED]
Litigation - Petters	Licamara	09/09/14	1.1	340.00	374.00	67.32	306.68	Search for analysis re [REDACTED]
Litigation - Petters	Licamara	09/10/14	0.4	340.00	136.00	24.48	111.52	Call with SK regarding [REDACTED]
Litigation - Petters	Licamara	09/10/14	1.4	340.00	476.00	85.68	390.32	Call with SK to walk through and discuss [REDACTED]
Litigation - Petters	Licamara	09/10/14	0.3	340.00	102.00	18.36	83.64	With ARB and RB re analysis of [REDACTED] and status of same for purposes of informing SK and Trustee [REDACTED]
Litigation - Petters	Licamara	09/11/14	0.8	340.00	272.00	48.96	223.04	Review SK analysis re [REDACTED]
Litigation - Petters	Licamara	09/25/14	0.8	340.00	272.00	48.96	223.04	Review SK schedule re [REDACTED]
Litigation - Petters	Licamara	10/02/14	1.5	340.00	510.00	91.80	418.20	Call with SK re [REDACTED]

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Litigation - Petters	Licamara	10/02/14	1.2	340.00	408.00	73.44	334.56	Research as requested by SK re [REDACTED]
Litigation - Petters	Licamara	10/07/14	1.0	340.00	340.00	61.20	278.80	[REDACTED]
Litigation - Petters	Licamara	10/08/14	5.3	340.00	1,802.00	324.36	1,477.64	Meet with Steve Kelley and Mark Parisi of KM to discuss case files, outstanding lit and analysis re same.
Litigation - Petters	Licamara	10/13/14	0.5	340.00	170.00	30.60	139.40	[REDACTED]
Litigation - Petters	Licamara	10/15/14	0.4	340.00	136.00	24.48	111.52	
Litigation - Petters	Licamara	10/17/14	0.4	340.00	136.00	24.48	111.52	
Litigation - Petters	Licamara	10/20/14	4.7	340.00	1,598.00	287.64	1,310.36	
Litigation - Petters	Licamara	10/21/14	1.0	340.00	340.00	61.20	278.80	
Litigation - Petters	Licamara	10/27/14	0.3	340.00	102.00	18.36	83.64	
Litigation - Petters	Licamara	11/03/14	1.0	340.00	340.00	61.20	278.80	SK emails re [REDACTED] [REDACTED] respond to various emails from SK and provide requested information.
Litigation - Petters	Licamara	11/10/14	0.8	340.00	272.00	48.96	223.04	Call with SK re [REDACTED] [REDACTED]
Litigation - Petters	Licamara	11/10/14	1.0	340.00	340.00	61.20	278.80	Research SK inquiries re [REDACTED]
Litigation - Petters	Licamara	11/13/14	1.5	340.00	510.00	91.80	418.20	Emails from SK re inquiries and respond to same; Call with SK re [REDACTED]
Category Subtotal			47.7		\$ 14,749.00	\$ 2,654.82	\$ 12,094.18	
Tax Issues	Foster	07/01/14	1.4	265.00	371.00	66.78	304.22	[REDACTED]
Tax Issues	Foster	07/01/14	0.3	265.00	79.50	79.50	-	Begin work on [REDACTED] [REDACTED]

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Tax Issues	Foster	07/01/14	1.4	265.00	371.00	371.00	-	Pull/print 2013 data for [REDACTED]
Tax Issues	Foster	07/02/14	3.0	265.00	795.00	795.00	-	Analyze settlements 2013 and download/save Motions to Compromise
Tax Issues	Foster	07/02/14	3.0	265.00	795.00	-	795.00	Analyze settlements 2013 and download/save Motions to Compromise
Tax Issues	Foster	07/03/14	3.1	265.00	821.50	821.50	-	Analyze settlements 2013 for claims register update and tax return preparation
Tax Issues	Foster	07/03/14	3.1	265.00	821.50	-	821.50	Analyze settlements 2013 for claims register update and tax return preparation
Tax Issues	Foster	07/07/14	1.8	265.00	477.00	477.00	-	Continue from 7/3 and request settlement info from TAL
Tax Issues	Licamara	07/07/14	0.6	320.00	192.00	192.00	-	Research inquires re settlements in connection with preparation of tax returns.
Tax Issues	Foster	07/07/14	1.8	265.00	477.00	-	477.00	Continue from 7/3 and request settlement info from TAL
Tax Issues	Licamara	07/07/14	0.5	320.00	160.00	-	160.00	Research inquiries re settlements for purposes of preparing estate tax returns.
Tax Issues	Licamara	07/08/14	1.1	320.00	352.00	63.36	288.64	Assist with information required for tax prep.
Tax Issues	Foster	07/08/14	2.4	265.00	636.00	636.00	-	Request 2013 settlement info from KMG, setup claims register 2012 for 2013 update, prepare PDL, Supp Stmt, Form 1041 2013
Tax Issues	Foster	07/08/14	2.4	265.00	636.00	-	636.00	Request 2013 settlement info from KMG, setup claims register 2012 for 2013 update, prepare PDL, Supp Stmt, Form 1041 2013
Tax Issues	Foster	07/10/14	0.4	265.00	106.00	106.00	-	Telephone discussion w/Armadillo Fund acct mgr re: whether or not the LT [REDACTED]
Tax Issues	Licamara	07/16/14	0.2	320.00	64.00	11.52	52.48	Inquiry from beneficiary re taxes and discuss same with KF.
Tax Issues	Foster	07/16/14	0.1	265.00	26.50	26.50	-	Follow-up with TAL and KMG re: 2013 questions for tax return preparation
Tax Issues	Foster	07/16/14	0.4	265.00	106.00	106.00	-	Lookup answers to questions from [REDACTED] per TAL request; respond to fund manager with answers [REDACTED]
Tax Issues	Foster	07/16/14	0.1	265.00	26.50	-	26.50	Follow-up with TAL and KMG re: 2013 questions for tax return preparation
Tax Issues	Heller	07/23/14	0.8	340.00	272.00	272.00	-	2013 tax status and planning.
Tax Issues	Heller	07/23/14	0.8	340.00	272.00	-	272.00	2013 tax status and planning.

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Tax Issues	Licamara	07/24/14	1.3	320.00	416.00	74.88	341.12	Research Agile and Mosiac settlements and treatment for claims re tax returns; Call with counsel to discuss [REDACTED]
Tax Issues	Heller	07/28/14	1.3	340.00	442.00	442.00	-	Continue to analyze 2013 income tax issues.
Tax Issues	Licamara	07/29/14	0.3	320.00	96.00	17.28	78.72	Planning for finalizing tax returns for Trusts.
Tax Issues	Heller	08/12/14	0.3	340.00	102.00	102.00	-	Follow-up with TAL and KMG re: 2013 questions for tax return preparation
Tax Issues	Heller	08/18/14	0.6	340.00	204.00	204.00	-	Research inquiries by investor [REDACTED] Prepare response to inquires to fund manager re: K-1's and grantor letters.
Tax Issues	Heller	08/28/14	0.8	340.00	272.00	272.00	-	Transition tax records and tax work product to KapilaMukamal.
Tax Issues	Heller	08/29/14	0.5	340.00	170.00	170.00	-	Continue transition of tax records and tax work product to KapilaMukamal.
Category Subtotal			33.8		\$ 9,559.50	\$ 5,306.32	\$ 4,253.18	
Total Fees:			971.0		\$ 223,824.50	\$ 46,470.28	\$ 177,354.22	
Messenger		03/17/14			217.49	39.15	178.34	10/25/13 - Travel to Marcum FTL warehouse, travel to Miami office of Meland, Russin & Budwick to deliver [REDACTED]
Messenger		04/08/14			65.68	11.82	53.86	03/27/14 - Travel to FTL warehouse to retrieve [REDACTED] [REDACTED] deliver same to Marcum FTL office.
Messenger		04/10/14			65.68	11.82	53.86	04/03/14 - Travel to FTL warehouse to retrieve [REDACTED] deliver same to Marcum FTL office.
Messenger		05/01/14			120.40	21.67	98.73	Storage Charges for February 2014 [REDACTED]
Messenger		05/12/14			63.44	11.42	52.02	Travel to Marcum FTL warehouse to meet with representatives from Ricoh; transfer [REDACTED] [REDACTED]
Messenger		05/16/14			120.40	21.67	98.73	Storage Charges for March 2014 [REDACTED]
Messenger		05/23/14			120.40	21.67	98.73	Storage Charges for April 2014 [REDACTED]
Messenger		05/30/14			120.40	21.67	98.73	Storage Charges for May 2014 [REDACTED]
Messenger		06/02/14			115.68	20.82	94.86	05/13/14 - Travel to Marcum FTL office to retrieve boxes to return to FTL warehouse. Met with [REDACTED] representatives at warehouse.
Messenger		06/02/14			125.94	22.67	103.27	05/20/14 - Travel to FTL warehouse to meet with [REDACTED] representatives.

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Messenger		06/02/14			113.44	20.42	93.02	05/29/14 - Travel to FTL warehouse to meet with [REDACTED] representatives.
Administrative & Technology		06/04/14			25.50	4.59	20.91	Pacer charges for 4th Qtr 2013
Storage		06/27/14			120.40	21.67	98.73	Storage for the month of June 2014 [REDACTED]
Storage		10/02/14			120.40	21.67	98.73	July, 2014
Storage		10/02/14			120.40	21.67	98.73	October, 2014
Storage		10/03/14			120.40	21.67	98.73	August, 2014
Storage		10/13/14			120.40	21.67	98.73	September, 2014
Messenger		10/13/14			262.70	47.29	215.41	07/10/14 - Transfer boxes to Marcum FTL warehouse; Transfer boxes from warehouse to Marcum FTL office (2 round trips)
Messenger		10/13/14			187.70	33.79	153.91	07/11/14 - Transfer boxes to Marcum FTL warehouse; (3 round trips)
Messenger		10/13/14			237.70	42.79	194.91	07/07/14 - Travel to Marcum FTL warehouse to return boxes from Marcum FTL Office (2 trips)
Messenger		10/13/14			250.20	45.04	205.16	07/08/14 - Return boxes to Marcum FTL warehouse; reload and deliver boxes to Marcum FTL Office (2 trips).
Messenger		10/13/14			275.20	49.54	225.66	07/09/14 - Deliver boxes to Marcum FTL warehouse; reload truck and deliver boxes to Marcum FTL Office. (2 trips)
Storage		11/26/14			120.40	21.67	98.73	November 2014
Administrative & Technology		12/09/14			16.80	-	16.80	Pacer charges for 3rd Qtr 2014
Administrative & Technology		12/09/14			119.60	119.60	-	Pacer charges for 3rd Qtr 2014
Total Expenses					\$ 3,346.75	\$ 697.46	\$ 2,649.29	
TOTAL FEES AND EXPENSES					\$ 227,171.25	\$ 47,167.74	\$ 180,003.51	