

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CASE NO. 20-CIV-21964-CMA

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

TCA FUND MANAGEMENT GROUP CORP.,
et al.,

Defendants.

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**RECEIVER'S SIXTH INTERIM OMNIBUS APPLICATION FOR ALLOWANCE
AND PAYMENT OF PROFESSIONAL FEES AND REIMBURSEMENT OF EXPENSES
FOR JULY 1, 2021 THROUGH SEPTEMBER 30, 2021**

Jonathan E. Perlman, as court-appointed Receiver (the “Receiver”) over the Receivership Defendants TCA Fund Management Group Corp. (“TCA”) and TCA Global Credit Fund GP, Ltd. (“GP”) (TCA and GP are hereinafter referred to collectively as “Defendants”) and Relief Defendants TCA Global Credit Fund, LP (“Feeder Fund LP”), TCA Global Credit Fund, Ltd. (“Feeder Fund Ltd.,” and with Feeder Fund LP, “Feeder Funds”), TCA Global Lending Corp. (“Global Lending”), and TCA Global Credit Master Fund, LP (“Master Fund,” together with Feeder Funds, and Global Lending, the “Funds”) (Defendants and the Funds are hereinafter referred to collectively as the “Receivership Entities”), pursuant to this Court’s order appointing the Receiver [ECF No. 5], files his Sixth Interim Omnibus Application for Allowance and Payment of Professional Fees and Reimbursement of Expenses for July 1, 2021 through September 30, 2021 (the “Sixth Application”).

PRELIMINARY STATEMENT

By this Sixth Application, the Receiver seeks Court approval to pay Genovese Joblove & Battista, P.A. (“GJB”), Collas Crill, Yip Associates, Development Specialists, Inc. (“DSI”), Rehmann, E-Hounds, Inc., Borden Ladner Gervais, Bell Gully, Baker Donelson, and Burnet Duckworth & Palmer LLP (collectively, the “Retained Professionals”) fees and reimbursement of expenses. The Receiver and his Retained Professionals have taken on this engagement at significantly discounted rates. Additionally, the Receiver and his Retained Professionals have agreed to provide further discounts for the Sixth Application Period, as set forth below. Lastly, the Receiver and his Retained Professionals have agreed to a 20% holdback on their fees for the benefit of the Receivership Estate.

Accordingly, the amounts the Receiver seeks approval to pay at this time are: (1) \$467,944.00 to GJB (including the Receiver’s time); (2) \$3,234.00 to Collas Crill; (3) \$243,434.40

to Yip Associates; (4) \$38,622.08 to DSI; (5) \$62,403.40 to Rehmann; (6) \$2,700.00 to E-Hounds, Inc; (7) \$7,902.72 to Baker Donelson; (8) \$3,862.00 to Burnet Duckworth & Palmer; (9) \$33,763.65 to Bell Gully; and (10) \$12,029.21 to Borden Ladner Gervais.¹

The Receiver also seeks approval to pay reimbursement of the following expenses for certain Retained Professionals: (1) \$20,667.19 to GJB; (2) \$642.83 to Baker Donelson; (3) \$873.13 to Borden Ladner Gervais; and (4) \$1,055.12 to Bell Gully to be paid at this time.

As described more fully herein and in the Receiver's Quarterly Status Reports. [ECF Nos. 48, 70, 108, 141, 163, and 190], this is an extremely complex and vast receivership. The nature of this Receivership requires careful time management by the professionals involved because of the need to resolve issues efficiently and economically. The Receiver is currently involved with certain special purpose vehicle related entities (the "SPVs"), including operating entities, registered in a number of jurisdictions. The Receivership Estate has a total of 69 portfolio loan files. The Receiver is participating on behalf of Receivership Entities in approximately 21 active litigation and bankruptcy proceedings in various jurisdictions across the country and in Canada. Additionally, parallel competing liquidation proceedings are taking place in the Cayman Islands. Against this backdrop, the Receiver and his professionals have recovered \$71,784,354.07 to date, which is being maintained in the Receiver's interest-bearing bank accounts.

As more fully described herein and in the Receiver's Fifth and Sixth Quarterly Status Reports [ECF Nos. 163 and 190], the professionals have provided valuable services, billed at significantly reduced rates, taken voluntary reductions in the fees sought, and are entitled to reasonable payment of their fees and reimbursement of their expenses.

¹ This Sixth Application seeks approval of the entire amounts, as discounted, for the Receiver and his Retained Professionals, including the 20% being held back.

I. BACKGROUND

On May 11, 2020, the Securities and Exchange Commission (“SEC”) filed a complaint [ECF No. 1] (the “Complaint”) in the United States District Court for the Southern District of Florida alleging that the Defendants engaged in various conduct in violation of Section 17(a) of the Securities Act of 1933 (the “Securities Act”), 15 U.S.C. § 77q(a), and Section 10(b) of the Securities Exchange Act of 1934 (the “Exchange Act”), and 15 U.S.C. § 78j(b), and Exchange Act Rules 10b-5, 17 C.F.R. § 240.10b-5; and TCA violated Sections 206(1), (2), and (4), and 207 of the Investment Advisers Act of 1940 (the “Advisers Act”), 15 U.S.C. §§ 80b-6(1), 80(b)-6(4), and 80b-7, and Advisers Act Rules 206(4)-7 and 206(4)-8, 17 C.F.R. §§ 275.206(4)-7, 275.206(4)-8. [ECF No. 1 at ¶ 9].

According to the Complaint, since 2010 and continuing through at least November 2019, Defendants fraudulently engaged in revenue recognition practices that inflated Master Fund’s revenue and the Funds’ net asset value (“NAV”). Defendants caused the Funds to report to investors that the Funds were profitable every month, with an ever-increasing NAV. In fact, according to the Complaint, the booking of loan fees at the time of term sheet execution artificially inflated the NAV—at some points in time by as much as \$29 million. The booking of investment banking revenue at the time of agreement execution inflated the NAV by at least \$130 million as of November 2019. The inflated performance and NAV values were provided to investors, and the inflated asset values were included in forms (“Forms ADV”) that Defendants filed with the SEC.

On May 11, 2020, upon the SEC’s Motion for Appointment of Receiver [ECF No. 3], the Court entered an order [ECF No. 5] appointing Jonathan E. Perlman, Esq. as the Receiver over the Receivership Entities (the “Receivership Order”), which empowers the Receiver to, among other things, “engage and employ persons in Receiver’s discretion to assist Receiver in carrying out

Receiver's duties and responsibilities. . . ." [ECF No. 5 at § II ¶ 5.F]. The Receivership Order also provides that the Receiver may solicit persons and entities to assist the Receiver in carrying out his duties under the Receivership Order, with a Court order authorizing such engagement. [*Id.* at § XIV ¶ 52]. Moreover, the Receiver and his Retained Professionals are entitled to reasonable compensation and expense reimbursement from the Receivership Estate, subject to approval of the Court. [*Id.* at § XIV ¶ 53].

The Receivership Order directs the Receiver to file "within forty-five (45) days after the end of each calendar quarter" applications for reasonable compensation. [*Id.* at § XIV ¶ 54]. The Receiver believes there are funds available to pay the Retained Professionals, which will not take away resources from operating, maintaining, and preserving the assets of the Receivership Entities.

II. INFORMATION ABOUT APPLICANTS AND SIXTH APPLICATION

This Sixth Application has been prepared in accordance with the Billing Instructions for Receivers in Civil Actions Commenced by the U.S. Securities and Exchange Commission (the "Billing Instructions") for the time period of July 1, 2021 through September 30, 2021 (the "Sixth Application Period"). Pursuant to the Billing Instructions, the Receiver states as follows:

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|-----|---|-----------------------------------|
| (a) | Time period covered by the Sixth Application: | July 1, 2021 – September 30, 2021 |
| (b) | Date of Receiver's appointment: | May 11, 2020 |
| (c) | Date services commenced: | May 11, 2020 |
| (d) | Names and rates of all professionals: | See Exhibit 4(a) – (g) |
| (e) | Interim or Final Application: | Interim |
| (f) | Records supporting fee application: | See Exhibit 5 |

The following exhibits are provided in accordance with the Billing Instructions:

Exhibit 1: Receiver's Certification

- Exhibit 2: SEC's Standard Fund Accounting Report ("SFAR")
- Exhibit 3: Total compensation and expenses requested; any amounts previously requested; and total compensation and expenses previously awarded
- Exhibit 4: Fee Schedule: Names and Hourly Rates of Retained Professionals and Paraprofessionals & Total Amount Billed for each Retained Professional and Paraprofessional:
- Exhibit 4(a): Genovese Joblove & Battista, P.A.
- Exhibit 4(b): Collas Crill
- Exhibit 4(c): Yip Associates
- Exhibit 4(d): Development Specialists, Inc.
- Exhibit 4(e): Rehmann
- Exhibit 4(f): E-Hounds, Inc.
- Exhibit 4(g): Other Retained Lawyers
- Exhibit 5: The Retained Professionals' time records for the time period covered by this Sixth Application, sorted in chronological order, including a summary and breakdown of the requested reimbursement of expenses:
- Exhibit 5(a): Genovese Joblove & Battista, P.A.
- Exhibit 5(b): Collas Crill
- Exhibit 5(c): Yip Associates
- Exhibit 5(d): Development Specialists, Inc.
- Exhibit 5(e): Rehmann
- Exhibit 5(f): E-Hounds, Inc.
- Exhibit 5(g): Other Retained Lawyers

III. CASE STATUS

A. Cash on hand.

The amount of cash in the Receivership bank accounts as of the date of filing this Sixth

Application is \$66,876,885.09.

B. Summary of creditor claims proceedings.

The Receiver is in the process of establishing a formal claims process. The unique nature of this Receivership may present the need for multiple classifications of claims. The claims process is currently being developed and will be submitted to the Court for approval when finalized.

C. Description of assets.

In addition to the descriptions provided herein, for detailed information about the assets of the Receivership Estate, the Receiver respectfully refers the Court and interested parties to the First, Second, Third, Fourth, Fifth and Sixth Quarterly Status Reports. [ECF Nos. 48, 70, 108, 141, 163, and 190].

D. Description of liquidated and unliquidated claims held by the Receiver.

The Receiver continues to review potential causes of action against the principals of the Receivership Entities and various third parties. These claims may include common law claims and claims under fraudulent transfer statutes. While the Receiver cannot yet predict the likelihood, amount, or cost-effectiveness of particular claims or the claims as a whole, the Receiver continues to diligently evaluate claims against third parties.

IV. THE PROFESSIONALS

A. Genovese Joblove & Battista, P.A.

GJB is a 40-lawyer law firm with offices in Miami, Fort Lauderdale, Tampa, and Caracas, Venezuela. The Receiver's team at GJB has decades of experience handling all aspects of bankruptcies and receiverships, including representing receivers, trustees, committees, and defrauded investors. Thus, in addition to being adept at operating businesses in receivership/bankruptcy, GJB has significant experience (1) prosecuting director and officer

liability claims, complex fraud claims, fraudulent transfer claims, and claims for accounting and legal malpractice, and (2) investigating and pursuing claims and assets in connection with all varieties of deceptive schemes, including recovery of those assets. At GJB, the Receiver has ready access to professionals who specialize in complex commercial litigation, insolvency, bankruptcy, foreign liquidation proceedings, real estate, corporate, and other pertinent practice areas. The Receiver has used these professionals' expertise to administer the Receivership Estate.

The Receiver is a partner at the law firm of GJB and leads GJB's Receivership, Securities and Class Action Litigation Practice Group. The Receiver has practiced law for over thirty years; specializes in receivership, fraudulent and deceptive practices, and securities law; and has been appointed receiver in numerous cases in federal court.

At the Receiver's request, GJB has agreed to reduce its billing rate and the rates of its professionals for this case. Instead of their standard partner billing rates, which range from \$400.00 to \$745.00, in this case all partners (including the Receiver) are billed at the significantly reduced hourly rate of \$340.00. Associates rates, which normally range from \$285.00 to \$425.00, have been set at \$265.00 per hour. Paraprofessionals, who regularly bill at rates anywhere from \$120.00 to \$195, are billed at the hourly rate of \$100.00. Lastly, the paraprofessional who handles the receivership hotline and all investor communications is billed at the reduced hourly rate of \$50.00. As an additional benefit to the Receivership Estate, the Receiver and GJB are not requesting reimbursement for the work by certain members of the Receiver's team employed by GJB who regularly provide critical functions in IT, internal accounting, and consumer relations. During the period covered by this Sixth Application, the Receiver and GJB worked 2440.35 hours, for fees totaling \$738,399.00.² However, based upon discussion with the Receiver, GJB and the Receiver

² GJB's blended hourly rate is \$302.58.

agreed to voluntarily reduce their fees for this Sixth Application Period by \$153,469.00, for a total amount of fees to be approved of \$584,930.00. GJB and the Receiver have also agreed to holdback 20% of their fees sought at this time, and seek payment of \$467,944.00. GJB and the Receiver also seek reimbursement of expenses in the amount of \$20,667.19, for a total of \$488,611.19 to be paid at this time.

B. Collas Crill

Stephen Leontsinis and Rocco Cecere, partners at the law firm Collas Crill located in the Cayman Islands are special litigation counsel to the Receiver for the parallel liquidation proceedings taking place in the Cayman Islands. Mr. Leontsinis is the Head of the Dispute Resolution Department at Collas Crill and the Managing Partner of the Cayman Islands office. He has significant litigation experience arising from the representation of liquidators and receivers, as well as shareholders and creditors of companies and hedge funds. Mr. Leontsinis' experience includes the claw back of fraudulent conveyances and undue preferences, allegations of investment fraud, and investment manager disputes. Mr. Cecere is an offshore commercial litigator, specializing in international insolvency, restructuring, and investment funds disputes. He has extensive experience conducting complex cross-border litigation, often involving fraud and asset tracing.

Collas Crill has also agreed to reduce the rates of its professionals for this case. Instead of the standard hourly billing rate of \$950.00, all partners are billed at the hourly rate of \$725.00. Counsel hourly rates, which are normally \$850.00, have been set at \$675.00. Senior associate hourly rates, which are normally \$800.00, have been set at \$650.00. Associate hourly rates, which are normally \$650.00, have been set at \$600.00. Paraprofessionals, who regularly bill at \$320.00 per hour, are set at the hourly rate of \$290.00. This represents a significant reduction from Collas

Crill's standard billing rates. During the Sixth Application Period, Collas Crill billed 5.90 hours and seeks approval of fees in the amount of \$4,042.50.³ Collas Crill has also agreed to holdback 20% of their fees sought at this time, seeking payment of \$3,234.00 at this time.

C. Yip Associates

Maria M. Yip, CPA, CFE, CIRA, CFF and the accounting firm Yip Associates provide accounting and forensic work for the Receiver. Ms. Yip's practice specializes in forensic accounting, financial investigations, receiverships and other fiduciary roles, bankruptcy related matters, and valuations. She has conducted numerous forensic and fraud investigations, and has served as an accountant and financial advisor to receivers appointed in numerous SEC, CFTC, and FTC matters. Ms. Yip is also a panel trustee for the United States Bankruptcy Court in the Southern District of Florida. Ms. Yip has agreed to reduce the rates of her professionals to the following hourly rates: \$340.00 for Partners, \$295.00 for Directors, \$245.00 for Managers and Senior Associates, \$195.00 for Associates, and \$100.00 for Paraprofessionals. During the Sixth Application Period, Yip Associates billed 1,706.5 hours, for fees totaling \$425,724.00. However, based upon discussion with the Receiver and the SEC, Yip Associates agreed to voluntarily reduce their fees for this Sixth Application Period by \$121,431.00, for a total amount of fees to be approved of \$304,293.00.⁴ Yip Associates has agreed to holdback 20% of their fees sought at this time, seeking payment \$243,434.40 at this time.

D. Development Specialists, Inc.

Joseph Luzinski of DSI has been retained as the Chief Restructuring Officer and is responsible for the day-to-day management of the TCA Fund Management Corporation and TCA

³ Collas Crill's blended hourly rate is \$700.00

⁴ Yip Associates' blended hourly rate is \$249.47.

Global Credit Fund GP, Ltd. and certain affiliated entities as is necessary to the administration of the Receivership Estate. Mr. Luzinski is an expert financial advisor, consultant, and fiduciary with more than thirty years' of hands on business experience successfully advising, managing, and administering matters involving public and private companies' workout and restructuring out of court and in Chapter 11 and Chapter 7 bankruptcies, receiverships, assignments, and federal and state court proceedings. DSI has agreed to reduce the rates of its professionals to the following range of hourly rates: between \$436.00 to \$680.00 for the Senior Managing Director; between \$280.00 to \$428.00 for Directors/Managing Directors; and between \$120.00 to \$300.00 for Associates/Senior Associates. In addition to the rate reduction, all time billed to long distance travel is reduced by an additional 50%.

During this Sixth Application Period, DSI billed 114.80 hours and seeks approval in fees in the amount of \$48,277.60.⁵ DSI agreed to holdback 20% of payment of their approved fees at this time, seeking payment of \$38,622.08 at this time.

E. Rehmann

Rehmann and Mr. Mitch Hall provide tax accounting and business analysis services to the Receiver for the Receivership Entities. Mr. Hall is an Executive and a member of the firm's Turnaround, Restructuring, and Insolvency Practice. He is licensed as both an accountant and a lawyer in the State of Florida and has extensive experience in bankruptcy and receivership matters, aiding in recovery of millions of dollars for victims of fraudulent schemes perpetrated at home and abroad. He is also a member of the American Bankruptcy Institute and the National Association of Federal Equity Receivers, where he currently serves on the IRS Committee. Rehmann has agreed to reduce the rates of its professionals to the following hourly rates: \$300.00 for Executives,

⁵ Development Specialists, Inc.'s blended hourly rate is \$420.54.

\$215.00 for Seniors, \$150.00 for Staff, and \$75.00 for Administrative. In addition to the rate reduction, all time billed to long distance travel is reduced to \$150.00 per hour. During the Sixth Application Period, Rehmann billed 260.85 hours and seeks approval of fees in the amount of \$78,004.25.⁶ Rehmann has agreed to holdback 20% of their fees sought at this time, seeking payment of \$62,403.40 at this time.

F. E-Hounds, Inc.

E-Hounds, Inc. and Adam Sharp provide data storage and electronic data management for the extensive amount of electronic information in the Receivership. Mr. Sharp is the CEO and founder of E-Hounds, Inc. and has been qualified as an expert and/or has provided sworn testimony in nearly 170 cases. Additionally, E-Hounds, Inc. has successfully recovered data for several thousand clients globally and has provided forensic services for over 5000 clients since 1999, including several court appointments. E-Hounds, Inc. has agreed to reduce the rates of its professionals to the following hourly rates: \$300.00 for Standard, \$300.00 for Expert Consultants, \$95.00 to \$195.00 for File Conversion per gigabyte, \$225.00 for Intake and Preservation per media, and \$1000.00 for Triage Service per computer. During the Sixth Application Period, E-Hounds, Inc. seeks approval of fees in the amount of \$3,375.00. E-Hounds, Inc. has agreed to holdback 20% of their fees sought at this time, seeking payment of \$2,700.00 at this time.

G. Other Retained Attorneys

The Master Fund and its related entities and subsidiaries are involved in active litigation in both state and federal courts. Due to the nature of many of the litigation proceedings taking place in this Receivership, the Receiver has executed (with SEC counsel and court approval) retainer agreements to engage local counsel where necessary and appropriate to achieve favorable results

⁶ Rehmann's blended hourly rate is \$299.04.

in foreign jurisdictions. Below is a description of the retained attorneys, as well as brief descriptions of the work they have performed during this Sixth Application Period and previous reporting periods:

1. Burnet, Duckworth & Palmer LLP (BDP)

Barry Crump, local counsel in Calgary, Canada, with Burnet Duckworth & Palmer LLP is providing approved legal services on behalf of the Receiver and its secured interests in three different matters (the Ostrowski bankruptcies, the Brett Elanik/FlameX bankruptcy, and the Dryworld dispute) pending in Canada. Details of those proceedings are set forth in the Third, Fourth, Fifth, and Sixth Quarterly Reports. *See* [ECF No. 108 at pp. 49-50, ECF No. 141 at pp. 55-58, ECF No. 163 at pp. 44-47, ECF No. 109 at pp. 39-41].

As set forth in the Receiver's Motion to Approve Counsel in Canada, BDP agreed to a \$5,000 retainer for their legal services, as well as an overall discount of 26.5% on their fees to the Receivership Estate. [ECF No. 99]. The engagement letter, attached to the Receiver's Motion to Approve Counsel in Canada, set forth the terms of BDP's engagement. *See* [ECF No. 99, Ex. A]. The Court granted the Receiver's Motion to Approve Legal Counsel in Canada, authorizing the services of BDP, as described in the Receiver's Motion to Approve Counsel in Canada at the stated hourly rates and terms in the proposed engagement letter. [ECF No. 100].

During the Sixth Application Period, BDP billed 9.00 hours and seeks approval of fees in the amount of \$4,827.50. BDP has agreed to holdback 20% of their fees sought at this time, seeking payment of \$3,862.00 at this time.

2. Borden Ladner Gervais LLP (BLG)

Jacques Darche and Cristina Birks of Borden, Ladner, Gervais in Montreal, serve as local counsel for the Receiver for claims stemming from the Groupe Mercator dispute, including

successfully obtaining a \$300,000 judgment for the Receiver after a trial this past December (the Semafo litigation). Details of those proceedings are set forth in the Third, Fourth, Fifth, and Sixth Quarterly Reports. *See* [ECF No. 108 at pp. 57-58, ECF No. 141 at pp. 63-65, ECF No. 163 at pp. 51-54, ECF No. 190 at pp. 47-48].

As set forth in the Receiver's Motion to Approve Counsel in Canada, Jacques Darche and Cristina Birks of BLG agreed to a \$10,000 retainer for their legal services, as well as an overall discount of 10% on their fees to the Receivership Estate. [ECF No. 88]. The engagement letter, attached to the Receiver's Motion to Approve Counsel in Canada, set forth the terms of BLG's engagement. *See* [ECF No. 88, Ex. A]. The Court granted the Receiver's Motion to Approve Legal Counsel in Canada, authorizing the services of BLG, as described in the Receiver's Motion to Approve Counsel in Canada at the stated hourly rates and terms in the proposed engagement letter. [ECF No. 89].

During the Sixth Application Period, BLG billed 33.9 hours and seeks approval of fees in the amount of \$15,036.51. BLG has agreed to holdback 20% of their fees sought at this time, seeking payment of \$12,029.21 at this time. BLG also seeks reimbursement of expenses in the amount of \$873.13, for a total of \$12,902.34 to be paid at this time.

3. Baker Donelson (BD)

Mathew White and Valerie Henderson of Baker Donelson serve as local counsel representing the Receiver in the TCA/Paycation litigation currently pending in Texas. Additionally, Susan Mathews of Baker Donelson serves as local counsel to the Receiver in the sale of real property owned by TCA Acquisitions III, LLC, a wholly-owned SPV of Master Fund, located on the Bolivar Peninsular in Galveston County, Texas. *See* [ECF Nos. 180, 181]. Details of those proceedings and the sale of the Galveston Property are set forth in the Third, Fourth, Fifth, and Sixth Quarterly Reports. *See* [ECF No. 108 at pp. 47-48, ECF No. 141 at pp. 53-55, ECF No.

163 at pp. 42-44, EFC No. 190 at pp. 14-15, 38-39].

As set forth in the Receiver's Unopposed Motion to Approve Retention of Texas Counsel, BD agreed to an overall discount of 15% on their fees to the Receivership Estate. [ECF No. 109]. The engagement letter, attached to the Receiver's Unopposed Motion to Approve Retention of Texas Counsel, set forth the terms of BDP's engagement. *See* [ECF No. 109, Ex. A]. The Court granted the Receiver's Unopposed Motion to Approve Retention of Texas Counsel, authorizing the services of BD, as described in the Receiver's Unopposed Motion to Approve Retention of Texas Counsel at the stated hourly rates and terms in the proposed engagement letter. [ECF No. 110].

During the Sixth Application Period, BD billed 25.9 hours and seeks approval of fees in the amount of \$9,878.40. BD has agreed to holdback 20% of their fees sought at this time, seeking payment of \$7,902.72 at this time. BD also seeks reimbursement of expenses in the amount of \$642.83, for a total of \$8,545.55 to be paid at this time.

4. Bell Gully

Bell Gully acts as court-approved counsel for the Receiver [ECF No. 94] in litigation and negotiation matters involving an SPV and New Zealand entity called JLE, Ltd. JLE is an electrical subcontractor operating in and around New Zealand. Like many construction-related businesses, JLE's operations were severely impacted by the COVID-19 pandemic, but has slowly begun to recover in recent months. With respect to JLE, a Master Fund guarantor, William Leferink, claims an interest in that entity which needs to be resolved in conjunction with the Receiver's efforts to maximize the assets available to the Receivership Estate for the stakeholders' benefit. Leferink has filed a lawsuit in New Zealand seeking, among other things, a legal determination and enforcement of such purported ownership interest. Details of those proceedings are set forth in the Third, Fourth,

Fifth, and Sixth Quarterly Reports. *See* [ECF No. 108 at p. 19, ECF No. 141 at pp. 22-23, ECF No. 163 at pp. 55-56, EFC No. 190 at pp. 13-14].

As set forth in the Receiver's Motion to Approve Counsel in New Zealand and Scotland, David McPherson and Tim Fitzgerald of Bell Gully agreed to represent the Receiver at a reduced fee. Bell Gully provides services at a 15% reduced hourly rate, ranging from \$167 to \$610. [ECF No. 93]. The engagement letter, attached to the Receiver's Motion to Approve Counsel in New Zealand and Scotland, set forth the terms of Bell Gully's engagement. *See* [ECF No. 93, Ex. B]. The Court granted the Receiver's Motion to Approve Legal Counsel in New Zealand and Scotland, authorizing the services of Bell Gully, as described in the Receiver's Motion to Approve Legal Counsel in New Zealand and Scotland at the stated hourly rates and fees. [ECF No. 94].

During the Sixth Application Period, Bell Gully billed 76.94 hours and seeks approval of fees in the amount of \$42,204.56. Bell Gully has agreed to holdback 20% of their fees sought at this time, seeking payment of \$33,763.65 at this time. Bell Gully also seeks reimbursement of expenses in the amount of \$1,055.12, for a total of \$34,818.77 to be paid at this time.

V. SUMMARY OF SERVICES RENDERED DURING THE SIXTH APPLICATION PERIOD

Summaries of the services rendered during the Sixth Application Period are provided below. More detailed information of the services provided are included in the Retained Professionals' time records which are attached hereto as Exhibits 5(a) – (g).

A. The Receiver and Genovese Joblove & Battista

The Receiver and GJB separated their time into the activity categories provided in the Billing Instructions. Narrative summaries of these activity categories are provided below.

Asset Analysis and Recovery

Asset Analysis and Recovery consists of the identification and review of potential assets

including causes of action and non-litigation recoveries. The Receiver and GJB continue to familiarize themselves with the operations of the Receivership Entities and the full breadth and scope of Receivership assets. The Receiver and GJB continue to analyze voluminous documents, research potential claims against third parties, and prepare document demands to financial institutions and third parties whom may be holding receivership assets.

In accordance with the Receivership Order, the Receiver and GJB continue to advise financial institutions of the existence of the Receivership Estate and the asset freeze ordered by the Court. The Receiver continues to transfer funds he recovers to the Receiver's new TCA operating accounts to address cash flow issues, pay contractors, and to operate the existing lawful businesses. To date, the Receiver has recovered \$69,270,225.83 for the Receivership Estate.

Additionally, the Receiver is currently involved with certain SPVs registered in a number of jurisdictions. The Receiver is participating on behalf of Receivership Entities in approximately 21 active litigation and bankruptcy proceedings in various jurisdictions across the country and in Canada.

Asset Disposition

Asset Disposition covers the issues related to the sale, lease, abandonment and related transactions regarding Receivership property. The Receiver and GJB drafted motions seeking court approval to sell various Receivership assets. The Receiver and GJB also negotiated various deals to sell Receivership assets, attended to issues that arose relating to those deals, as well as identified potential purchasers of Receivership assets. The Receiver and his professionals drafted asset purchase agreements and purchase and sale agreements for the sale of Receivership assets and property, including ones for Champion Pain Care Corporation and TCA Acquisitions III, LLC. *See* [ECF Nos. 178, 179, 180, 181]. The Receiver and his professionals continue to actively

liquidate the personal and real property of the Receivership Entities for the benefit of the Receivership Estate and the investors.

Business Analysis/ Business Operations

Business Analysis/Business Operations covers the issues related to operation of the ongoing legitimate Receivership Entities' businesses. The Receiver retained DSI to manage the day-to-day operations of the SPVs and Receivership Entities including tracking and management of the loan portfolio. The Receiver and members of the GJB team confer with the DSI team regularly and review reports from the SPVs to assess these assets and formulate a plan to preserve and maximize their value to the Receivership Estate.

The Receiver and GJB professionals also worked on numerous operational issues with the Receivership Entities, including working with DSI on the management of the Receivership Entities, addressing post-sale tasks related to the SPVs and administrative tasks related to the wind down of other SPV operations, analyzing cash flow and related issues, appraising and analyzing current insurance policies and recommendations for new policies, and reviewing and monitoring ongoing business practices at the SPV and the loan portfolio level.

DSI and GJB's work relating to the ongoing business operations continues to involve analysis and negotiations with current and former Receivership Entity vendors to secure better rates and services at a net benefit to the estate.

Case Administration

Case Administration includes coordination and compliance activities, preparation of reports, and responding to investor inquiries. During the Sixth Application Period, GJB spent time drafting the Receiver's Fifth Quarterly Status Report detailing the work the Receiver and his Retained Professionals accomplished during the first reporting period. *See* [ECF No. 163].

Additionally, the Receiver and counsel continue to respond personally to extensive investor inquiries, through e-mail and telephone calls. The Receiver has established a toll-free investor hotline, an email address for general inquiries, and a website to provide up to date information for investors and interested parties. The Receiver has posted copies of court filings and other pertinent information on the website. The Receiver continually posts on his website. The Receiver also prepared and posted his Fifth Quarterly Status Report on the website. [ECF No. 163].

Claims Administration and Objections

Claims Administration and Objections includes expenses in formulating and gaining approval of and administering any claims procedure. Review of the pre-Receivership books and records of the Receivership Entities allowed the Receiver and his professionals to identify approximately \$56 million transferred by putative record investors, redemption investors, and/or subscribers to Feeder LP, as well as \$665 million to Feeder LTD. These funds were the two principal vehicles created by the Receivership Entities to receive investments and/or subscriptions. The pre-Receivership books and records, however, were insufficient and the Receiver and his professionals spent significant time determining the total number of investors and the amount of their investments for purposes of distribution. As described in the Fourth and Fifth Quarterly Status Reports, the Receiver filed a Motion to Compel Financial Institutions to Disclose the Investment Details of Beneficial Owners (“Motion to Compel”) [ECF No. 118] in order to resolve these discrepancies and determine the actual net losses of each beneficial owner, many of which invested through a single nominee financial institution. *See* [ECF No. 119]. In this respect, the Receiver and his professionals engaged in an extensive data collection and analysis project to compile and reconstruct the full investor database to determine and ultimately seek Court approval of the most equitable treatment for investor-victims.

GJB's communications with nominee financial institutions and ultimate beneficial owners to collect transaction histories and addresses, as well as manage all other inquiries continued during the Sixth Application Period. GJB's efforts allowed the Receiver's forensic professionals to complete a forensic analysis of the collected data from the nominee financial institutions and ultimate beneficial owners. Using the information provided by the Receiver's forensic professionals, GJB spent significant time during the Sixth Application Period creating a proposed distribution scheme and drafting the Motion to Approve Proposed Liquidation Plan. The Receiver and his professionals are still reviewing and finalizing the proposed Liquidation Plan, and sought additional time to file same. [ECF No. 184]. The Liquidation Plan is due to be filed on or before December 15, 2021. [ECF No. 185].

Tax Issues

The tax issues category includes the analysis of Receivership Entity and Receivership Estate tax issues, preparation of state and federal tax returns, tax analysis and advice relating to SPVs and sale thereof, and ongoing communications with taxing authorities and independent tax counsel. The Receiver and GJB attended to many tax-related issues with the assistance of their tax advisors at Rehmann led by tax accountant Mitch Hall, including Receivership Entities' tax liabilities, handling of tax issues that arose pre-receivership, IRS issues relating to certain SPVs, advise on most tax efficient manner of handling SPV and other asset dispositions, assistance in negotiations for the sale of assets and execution of various IRS forms on behalf of the Receivership Entities. During the Sixth Application Period, the Receiver and Rehmann filed the Receivership Entities' federal tax returns, including the investor K-1 schedules.

Banking

Banking covers issues related to general banking matters, document requests to various

financial institutions, as well as fund transfers to the Receivership Entities' bank accounts. The Receiver and GJB secured loan documents and continue to request all documents available regarding the Receivership Entities pre- Receivership bank accounts, bank activity, and banking practices. The Receiver and GJB requested documents from various financial institutions and developed internal banking, check, and disbursement procedures to efficiently manage the Receivership Entities' bank accounts. This category also includes the efforts of the Receiver and GJB to actively monitor and update the banking activity reports for the various Receivership Entities.

Open Litigation Matters

To the extent possible, the Receiver and GJB has divided its litigation efforts into specific matters for each pending active litigation. *See* Exhibit 5(a).

As of the date of filing this Sixth Application, the Receivership Entities are involved in 21 active litigation and bankruptcy proceedings in various jurisdictions across the country and in Canada, in which the Receiver and his professionals continue to actively participate. During the Sixth Application Period, the Receiver continued to actively litigate the first of his fraudulent transfer lawsuits.

The Receiver and the GJB attorneys have been actively litigating the proceedings on behalf of the Receivership Entities in order to maximize recoveries to the Receivership Estate. The Receiver and his professionals participate extensively in litigation decisions, meetings and conferences regarding strategy and case administration, as well as case management decisions. Moreover, joint liquidation proceedings are taking place in the Cayman Islands and a Chapter 15 bankruptcy proceeding has been filed by the JOLs in the United States Bankruptcy Court for the Southern District of Florida. In order to clearly identify the time spent on Cayman Island

proceedings, as well as the Chapter 15 bankruptcy proceedings, the Receiver and GJB created a specific sub-matter for the Cayman Island and Chapter 15 bankruptcy proceedings, as described below.

General Litigation

General litigation covers all matters directly relating to the pending SEC litigation, including preparation, review, and modification of pleadings; drafting motions to approve retained professionals; and interviews and review of documents relating to the relevant whistleblower action. Additionally, the Receiver and GJB monitored all of the filing in this case and participated in matters which relate to the operation of the Receivership Entities.

Cayman Islands Litigation

On May 13, 2020, the Grand Court of the Cayman Islands appointed Joint Official Liquidators (“JOLs”) over Feeder Fund, Ltd. a Receivership Entity, after the Complaint was filed and after the Receivership Order was entered on May 11, 2020. On April 1, 2020, a Feeder Fund Ltd. purported creditor, Banque Pictet & Cie, S.A., a Swiss entity purportedly on behalf of a holding company incorporated in the Isle of Man, filed a petition for liquidation (“Banque Petition”) before the Grand Court of the Cayman Islands.

Under the terms of the Winding Up Order, the JOLs are given a range of powers. Significantly, Paragraph 9 of the Winding Up Order states that “[t]he Liquidators shall have the authority and are directed to take all reasonable steps to take control of the Company’s subsidiary, TCA Global Lending Corp., including by exercising voting or other rights attached to the shares in that subsidiary.” (emphasis added). Under paragraph 6(d) of the Winding Up Order, the JOLs are given power to obtain recognition of the JOLs and/or their appointment in any other relevant jurisdictions.

As explained in the Receiver's Fee Applications and the Receiver's Quarterly Status Reports, the appointment of the JOLs created several unique circumstances, and comity of laws issues, which required the Receiver to retain counsel in the Cayman Islands. *See* [ECF Nos. 48, 55, 70, 73, 108, 141, 163 and 190]. The Receiver and GJB continued to diligently research and understand issues with regard to these joint liquidation proceedings, including purported attempts by the JOLs to assert control over the assets of Receivership Entities located in the U.S. through Chapter 15 proceedings and seek concurrent control over Receivership assets located in the United States and foreign jurisdictions.

During the Sixth Application Period, the Receiver and his professionals reviewed correspondence and information from Collas Crill regarding ongoing regulatory matters, obligations, and filings under Cayman Islands' law affecting the Receivership Entities in the Cayman Islands. The Receiver coordinated with the Collas Crill to ensure Receivership Entities' compliance with the registered office and general entity registration matters of the Cayman Islands. The Receiver and his professionals also continued to analyze issues arising in connection with the position of subscribers to Feeder Fund, Ltd., who did not receive shares following the payment of subscription monies (the "Unpaid Subscribers"). The Receiver communicated with the Unpaid Subscribers, and their counsel, regarding the status of the Receiver's forensic investigation.

Chapter 15 Action

During the Sixth Application Period, the Receiver and the Cayman Island-recognized joint liquidators for Feeder Fund Ltd. ("JOLS") continued to negotiate various avenues to resolve the overlapping issues triggered by the Chapter 15 Petition filed in the Chapter 15 bankruptcy proceeding [Case No. 21-21905-CIV-CMA] ("Chapter 15 Action"). As explained in prior Fee Applications, the purpose of the discussions with the JOLs is to provide for the efficient and

consistent resolution of the overlapping issues in each proceeding to conserve judicial resources and avoid waste to the Receivership Estate. The joint goal of the parties is to administer Feeder Fund Ltd. in an agreed manner that is beneficial to all stakeholders.

Additionally, during the Sixth Application Period, the Receiver and the JOLs have engaged in extensive discussions concerning collaborative efforts by the two parties for the purpose of bringing litigation against third parties. The Receiver and the JOLs are considering claims against third parties, and the mechanics of prosecuting such actions for the benefit of the Receivership Estate, as well as the Chapter 15 Action. The Receiver and his professionals continue to work and collaborate with the JOLs concerning litigation against third parties and other matters to the extent required by the Court's Order, or as the Receiver otherwise deems appropriate and in the best interest of the Receivership Estate. For a detailed explanation of the Chapter 15 Action and the events leading up to it, see the Receiver's Third, Fourth, and Fifth Quarterly Status Reports. [ECF Nos. 108, 141, 163].

B. Collas Crill

Collas Crill has separated its time into the activity category provided below due to the highly specialized work Collas Crill undertakes for the Receiver. A narrative summary of this activity is provided below:

Cayman Islands – General Litigation

Collas Crill continues to advise the Receiver on legal matters regarding the action of the JOLs and the pending proceedings over Feeder Ltd. in the Cayman Islands arising out of the JOLs appointment and the Banque Pictet application.

During the Sixth Application Period, Collas Crill advised the Receiver regarding ongoing regulatory filings, matters, and obligations affecting the Receivership Entities in the Cayman

Islands, specifically with regard to FATCA/CRS. Collas Crill also advised and assisted the Receiver with transferred of the registered offices of the Receivership Entities and provided the Receiver with special considerations and legal advice regarding same.

Additionally, as explained above and in the Receiver's Quarterly Status Reports, the appointment of the JOLs created several unique circumstances and comity of laws issues. Collas Crill remains a point of contact for the JOLs, when communication is necessary.

C. Yip Associates

Yip Associates has separated its time into the activity categories provided in the Billing Instructions. A narrative summary of the activity categories is provided below:

Investor and Distribution Analyses

Investor and Distribution Analyses includes analyzing investor nominee documentation to identify ultimate beneficial owners, preparing investor analysis of net winners/net losers, building and creating an investor database, as well as reconciling investor transactions to the bank account activity for nominee subscription and redemption transactions. Notably, Ms. Yip and her professionals provided significant analyses regarding subscriber information to assist the Receiver and GJB in the development of the Liquidation Plan.

General Analyses

General Analyses includes analyzing investment banking fees, portfolio activity, and advisory fees. Yip Associates created and maintained a master bank activity analysis, including a reconciliation of intercompany transfers. Yip Associates analyzed asset flows and cash transactions; reviewed bank statements, corporate documents, tax records for the Receivership Entities, and audit files; and prepared summaries for entities related to the Receivership Entities, as well as a flow of funds analysis for the Receivership Entities' bank account. Ms. Yip and her

professionals analyzed hundreds of bank records in order to trace any disbursement of funds to third parties. Ms. Yip and her professionals also prepared a vast database of records and continues to maintain and analyze same.

D. Development Specialists, Inc.

DSI has separated its time into the activity categories provided in the Billing Instructions. Narrative summaries of these activity categories are provided below:

Asset Analysis and Recovery

Asset Analysis and Recovery consists of the identification and review of potential assets including potential causes of action and non-litigation recoveries. DSI reviewed loan portfolios and engaged in extensive communications with TCA contractors and borrowers to continue to assess the value of the portfolio assets. DSI spent significant amount of time overseeing and analyzing the SPVs in order to maximize the value of these assets. Additionally, DSI oversaw the sale of Champion Pain Care Corporation and the real property owned by TCA Acquisitions III, LLC. Additionally, DSI, with the Receiver and GJB, continued to analyze the value of the various SPVs and loan portfolios to determine which assets could be sold in order to generate revenue for the Receivership Estate. Mr. Luzinski and his professionals also conferred with potential purchasers of the Receivership assets.

Business Analysis/Business Operations

Business Analysis covers preparation and review of company business plans, development and review of ongoing business strategies, and preparation and review of cash flow forecasts and feasibility studies. In addition to the day-to-day operational role of DSI, Mr. Luzinski and his team prepared cash flow forecasts for the Receivership Entities, engaged in weekly meetings to assess the current business overview, project pipeline, and cash flow situation for the SPVs and portfolio

assets, and reviewed cash flow statements, bank records, financial statements, and other documents to assess and analyze the data related to the SPV and loan portfolio.

Additionally, Mr. Luzinski and his team prepared cash flow forecast drivers, inputs, fees, and costs, reviewed and prepared schedules regarding lease information of the Receivership Entities, attended to various issues arising from the employed contractors, including proposed transition plans, and managed insurance coverage issues for the Receivership Estate.

Monthly Bkcty/Semi-Annual Rpts

Monthly Bkcty/Semi-Annual Rpts covers the work DSI did with regard to case management, as well as review of accounting software templates, QuickBooks review, and evaluation of existing cash reporting and accounting functions. Mr. Luzinski and his team also assisted the Receiver and GJB drafting the Fifth Quarterly Status Report, specifically with regard to the sections addressing the SPVs and loan portfolio. *See* [ECF No. 163].

Claims Analysis/Objections

Claims Analysis/Objections covers work that DSI with regard to reviewing the Receivership Entities' files to assess potential creditors for notice provisions of the liquidation and claims process.

Managing Business Operations

Business Operations cover the issues related to operation of the Receivership Entities' operating businesses. DSI oversees the two contractors that remain employed by the Receivership Entities, and makes recommendations to the Receiver for the ongoing the day-to-day operations of the Receivership Entities' businesses including cash flow preparation, fund management strategy for loan payments and processing, cash disbursement requests, and Receivership Estate operational needs. Mr. Luzinski and his professionals currently manage the SPVs, registered in a

number of jurisdictions, and the Receivership Estate's loan portfolio files.

Sale of Assets

DSI and its professionals also assisted the Receiver with the potential sale of the loan portfolio. DSI and its professionals responded to potential buyers inquiring about the sale, as well as the sale process. DSI also worked diligently to create a transition process with regard to the sale of the loan portfolio.

Litigation Support

DSI and its professionals worked with the Receiver and the employed independent contractors to prepare responses to valid subpoenas and document requests with respect to outside litigation and litigation-related requests. In addition, as needed to conduct fully informed negotiations the GJB would consult with DSI to calculate loan payoff amounts, and other calculations to assist with the litigation efforts.

E. Rehmann

Rehmann has separated their time into the activity categories provided in the Billing Instructions. Narrative summaries of these activity categories are provided below:

Tax Issues

Tax issues includes analysis of tax issues and preparation of tax returns for the Receivership Entities. Mr. Hall and his professionals reviewed previous years' tax returns and confirmed the timing and requirements for filings for the Receivership Entities. Mr. Hall and his professionals gathered information needed to prepare tax forms, prepared tax forms, reviewed outstanding tax issues, and coordinated tax compliance matters. Mr. Hall and his team also finalized and filed the federal tax returns for the Receivership Entities, as well as assisted with tax issues for TCA Microgrid, LLC. Additionally, Rehmann reviewed audit reports, prepared and

edited balance sheets, reviewed and prepared work papers for filing requirements for foreign investors, as well as communicated with the Internal Revenue Service regarding outstanding tax matters related to the Receivership Entities. Mr. Hall and his professionals also assisted the Receiver regarding tax issues relating to certain SPVs.

F. E-Hounds, Inc.

E-Hounds, Inc. has separated its time into the activity category provided below due to the highly specialized work E-Hounds, Inc. undertakes for the Receiver. A narrative summary of this activity is provided below:

Litigation Support

E-Hounds, Inc. and its professionals provided data intake services for the Receiver including: photographing and documenting computers, laptops, phones, etc. in order to document and access key components; forensic imaging of digital media; and ongoing storage and maintenance of electronic devices and associated forensic images. During this Sixth Application Period, E-Hounds, Inc. continues to maintain an “in-house” review platform, which allows the Receiver to access and review specific data sets through an encrypted website interface. E-Hounds, Inc. also maintains the hundreds of thousands of gigabytes of data held by the Receiver and the Receivership Entities.

G. Other Retained Attorneys

For an in depth analysis into the specific work these professionals have been doing to advance the position and rights of the Receivership Entities in the various litigation matters, *see* the Receiver’s Fourth, Fifth, and Sixth Quarterly Status Reports [ECF No. 141 at pp. 51-76, ECF No. 163 at pp. 41-64, ECF No. 190 at pp. 13-14, 37-55].

VI. MEMORANDUM OF LAW

The Receiver and his professionals are entitled to reasonable compensation and expenses, pursuant to the Receivership Order. Receivership courts have traditionally determined reasonableness by utilizing the familiar lodestar approach, calculating a reasonable hourly rate in the relevant market and the reasonable number of hours expended. *See, e.g., S.E.C. v. Aquacell Batteries, Inc.*, No. 6:07-cv-608-Orl-22DAB, 2008 WL 276026, *3 (M.D. Fla. Jan 31, 2008); *see also Norman v. Hous. Auth.*, 836 F.2d 1292, 1299-1302 (11th Cir. 1988).⁷ The hourly rates billed by the Receiver and his professionals are reasonable for professionals practicing in the Southern District of Florida. The Receiver has reduced his standard rate by \$200.00 per hour and the rates of the GJB professionals by \$405.00 to \$20.00 (depending on the individual's standard rate). All Retained Professionals have also significantly reduced their rates. These reductions have resulted in a substantial savings to the Receivership Estate.

“In general, a reasonable fee is based on all circumstances surrounding the receivership.” *SEC v. W. L. Moody & Co., Bankers*, 374 F. Supp. 465, 480 (S.D. Tex. 1974), *aff'd*, 519 F.2d 1087 (5th Cir. 1975) (“[T]he court may consider all of the factors involved in a particular receivership in determining an appropriate fee.”); *Gaskill v. Gordon*, 27 F.3d 248, 253 (7th Cir. 1994). “In determining the amount of their compensation, due consideration should be given to the amount realized, as well as the labor and skill needed or expended, and other circumstances having a bearing on the question of the value of the services.” *Sec. & Exch. Comm’n v. Striker Petroleum, LLC* (N.D. Tex., 2012) (citing *City of New Orleans v. Malone*, 12 F.2d 17, 19 (5th Cir. 1926)).

⁷ The law in this circuit for assessing the reasonableness of fees is set out in *Norman v. Hous. Auth. of Montgomery*, 836 F.2d 1292 (11th Cir. 1988). According to *Norman*, the starting point in determining an objective estimate of the value of professional services is to calculate the “lodestar” amount, by multiplying a reasonable hourly rate by the number of hours reasonably expended. *Id.* at 1299 (citing *Hensley v. Eckerhart*, 461 U.S. 424, 433, 103 S.Ct. 1933, 76 L.Ed.2d 40 (1983)).

Part of “determining the nature and extent of the services rendered,” however, includes an analysis as to the reasonableness of the services rendered, bearing in mind the nature of a receivership. As the Supreme Court has noted:

The receiver is an officer of the court, and subject to its directions and orders . . . [H]e is . . . permitted to obtain counsel for himself, and counsel fees are considered as within the just allowances that may be made by the court. . . . So far as the allowances to counsel are concerned, it is a mere question as to their reasonableness. The compensation is usually determined according to the circumstances of the particular case, and corresponds with the degree of responsibility and business ability required in the management of the affairs intrusted to him, and the perplexity and difficulty involved in that management.

Stuart v. Boulware, 133 U.S. 78, 81-82 (1890).

The circumstances of this Receivership are unique. The Receiver quickly needed to assess the financial situation of the Receivership Entities and determine how to preserve the facilities in order to maximize the value of the assets for the benefit of the investors and creditors. The Receiver relied on his business skills and the expertise of attorneys specializing in international insolvency, creditors’ rights, fraud, commercial litigation, and employee benefits. The Receiver utilized the skills of forensic accountants and specialists in information technology to create an accurate representation of the finances and trace transfers of the investors’ funds. The Receiver also retained attorneys in the Cayman Islands to assist with the parallel liquidation proceedings taking place there.

In addition to fees, the receiver is “also entitled to be reimbursed for the actual and necessary expenses” that the receiver “incurred in the performance of [its] duties.” *Fed. Trade Comm’n v. Direct Benefits Grp., LLC*, No. 6:11-cv-1186-Orl-28TBS, 2013 WL 6408379, at *3 (M.D. Fla. Dec. 6, 2013). The Receiver and his professionals support their claims for reimbursement of expenses with “sufficient information for the Court to determine that the expenses are actual and necessary costs of preserving the estate.” *Sec. & Exch. Comm’n v.*

Kirkland, No. 6:06-cv-183-Orl-28KRS, 2007 WL 470417, at *2 (M.D. Fla. Feb. 13, 2007) (citing *In re Se. Banking Corp.*, 314 B.R. 250, 271 (Bankr. S.D. Fla. 2004)).

A receiver appointed by a court who reasonably and diligently discharges his duties is entitled to be fairly compensated for services rendered and expenses incurred. *See SEC v. Byers*, 590 F. Supp. 2d 637, 644 (S.D.N.Y. 2008); *see SEC v. Elliott*, 953 F.2d 1560 (11th Cir. 1992) (“[I]f a receiver reasonably and diligently discharges his duties, he is entitled to compensation.”). As more fully described herein and supported by the time records, the Receiver and his professionals have reasonably and diligently discharged their duties, and provided a benefit to the Receivership Estate, the investors, and creditors.

WHEREFORE, the Receiver seeks entry of an Order granting an award of fees to GJB in the amount of \$584,930.00 (\$467,944.00 payable now), and costs in the amount of \$20,667.19; Collas Crill for fees in the amount of \$4,042.50 (\$3,234.00 payable now); Yip Associates, Inc. for fees in the amount of \$304,293.00 (\$243,434.40 payable now); Development Specialists, Inc. for fees in the amount of \$48,277.60 (\$38,622.08 payable now); Rehmann for fees in the amount of \$78,004.25 (\$62,403.40 payable now); E-Hounds, Inc. for fees in the amount of \$3,375.00 (\$2,700.00 payable now); Baker Donelson for fees in the amount of \$9,878.40 (\$7,902.72 payable now) and costs in the amount of \$642.83; Burnet Duckworth & Palmer for fees in the amount of \$4,827.50 (\$3,862.00 payable now); Bell Gully for fees in the amount of \$42,204.56 (\$33,763.65 payable now) and costs in the amount of \$1,055.12; and Borden Ladner Gervais for fees in the amount of \$15,036.51 (\$12,029.21 payable now) and costs in the amount of \$873.13. As noted above, the Receiver requests authorization to pay only 80% of the fees awarded, with a 20% holdback of the fees awarded to be paid at a later date, and 100% of the costs awarded to the professionals during the Sixth Application Period.

LOCAL RULE CERTIFICATION

Pursuant to Local Rule 7.3, the Receiver hereby certifies that she has conferred with counsel for Plaintiff, the Securities and Exchange Commission. The Securities and Exchange Commission has no objection to the Sixth Application. A hearing is requested only in the event that someone files an objection thereto.

/s/Elizabeth G. McIntosh
Elizabeth G. McIntosh, Esq.
Attorney for Jonathan E. Perlman, Esq.,
Court-appointed Receiver

Respectfully submitted this 23rd day of November, 2021.

/s/Jonathan E. Perlman
Jonathan E. Perlman, Esq., Receiver

-and-

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I electronically filed the foregoing document with the Clerk of the Court using CM/ECF. I also certify that the foregoing document is being served on all counsel of record identified on the attached Service List via transmission of Notices of Electronic Filing generated by CM/ECF this 23rd day of November, 2021.

/s/ Elizabeth G. McIntosh
Attorney

SERVICE LIST

Securities and Exchange Commission v. TCA Fund Management Group Corp., et al.
Case No. 20-Civ-21964-CMA

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American Gold Rush, LLC*

Exhibit “1”

CERTIFICATION

STATE OF FLORIDA)
) SS:
COUNTY OF MIAMI-DADE)

BEFORE ME, the undersigned authority, personally appeared JONATHAN E. PERLMAN (the “Applicant”), who, after first having been duly sworn, deposes and says:

1. The Applicant is a shareholder in the law firm of Genovese, Joblove & Battista, P.A. (“GJB”) and the Receiver in this action. This Certification is based on the Applicant’s first-hand knowledge of and review of the books, records and documents prepared and maintained by GJB in the ordinary course of its business. The Applicant knows that the facts contained in this Application regarding work performed by the Receiver and his staff and the facts contained in this Certification are true, and the Applicant is authorized by GJB to make this Certification. Having reviewed the time records and data which support the Application, the Applicant further certifies that said Application is well grounded in fact and justified.

2. The billing records of GJB which are attached to this Application are true and correct copies of the records maintained by GJB. These records were made at or near the time the acts, events, conditions or opinions described in such records occurred or were made. The Applicant knows that the records were made by persons with knowledge of the transactions or occurrences described in such records or that the information contained in the records was transmitted by a person with knowledge of the transactions or occurrences described in the records. The records were kept in the ordinary course of the regularly conducted business activity of GJB and it is the regular business practice of GJB to prepare these records.

3. To the best of the Applicant's knowledge, information and belief formed after reasonable inquiry, this motion and all fees and expenses herein are true and accurate and comply with the Billing Instructions for Receivers in Civil Actions Commenced by the SEC.

4. All fees contained in this Application are based on the rates listed in the fee schedule attached hereto and such fees are reasonable, necessary and commensurate with the skill and experience required for the activity performed.

5. The Applicant has not included 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 any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission).

6. In seeking reimbursement for a service which GJB justifiably purchased or contracted for from a third party, the Applicant requests reimbursement only for a service which the Applicant justifiably purchased or contracted for from a third party, the Applicant requests reimbursement only for the amount billed to the Applicant by the third-party vendor and paid by the Applicant to such vendor. If such services are performed by the Applicant, the Applicant will certify that he is not making a profit on such reimbursable service.

7. The fees and expenses included herein were incurred in the best interest of the Receivership Estate.



JONATHAN E. PERLMAN, Receiver

12455-001 / #10773

Exhibit “2”

STANDARDIZED FUND ACCOUNTING REPORT for - Cash Basis

Receivership; Civil Court Case No. 20-21964

REPORTING PERIOD 01/01/2020 TO 11/19/21

FUND ACCOUNTING (See Instructions):				
		Detail	Subtotal	Grand Total
Line 1	Beginning Balance (As of 01/01/20)			\$0.00
	<i>Increases in Fund Balance:</i>			
Line 2	Business Income	\$630,019.98	\$630,019.98	
Line 3	Cash and Securities	\$14,016,688.08	\$14,016,688.08	
Line 4	Interest/Dividend Income	\$128,161.39	\$128,161.39	
Line 5	Business Asset Liquidation	\$55,100,995.89	\$55,100,995.89	
Line 6	Personal Asset Liquidation	-	-	
Line 7	Third-Party Litigation	\$346,433.37	\$346,433.37	
Line 8	Miscellaneous - Other	\$1,562,055.36	\$1,562,055.36	
	Total Funds Available (Lines 1-8):		\$71,784,354.07	\$71,784,354.07
	<i>Decreases in Fund Balance:</i>			
Line 9	Disbursements to Senior Secured Lenders/Investors	-	-	
Line 10	Disbursements for Receivership Operations		\$4,907,468.98	
Line 10	Internal Loans	-		
Line 10a	Disbursements to Receiver or Other Professionals			
	1. Fees:	-		
	Receiver	\$2,322,729.57		
	Legal Advisers	\$516,708.22		
	Accountants	\$526,873.82		
	Consultants	\$937,124.29		
Line 10b	Business Asset Expenses	\$571,618.69		
Line 10c	Personal Asset Expenses	-		
Line 10d	Hospital Settlements & Investment Expenses	-		
Line 10e	Third-Party Litigation Expenses	-		
	1. Attorney Fees	\$32,414.39		
	2. Litigation Expenses	-		
	Total Third-party Litigation Expenses	-		
Line 10f	Tax Administrator Fees and Bonds	-		
Line 10g	Federal and State Tax Payments	-		
	Total Disbursements for Receivership Operations		\$4,907,468.98	\$4,907,468.98
Line 11	Disbursements for Distribution Expenses Paid by the Fund:			
Line 11	Distribution Plan Development Expenses	-		
Line 11a	Distribution Plan Development Expenses:			
	1. Fees:	-		
	Fund Administrator	-		
	Independent Distribution Consultant (IDC)	-		
	Receiver	-		
	Legal Advisers	-		
	Accountants	-		
	Consultants	-		
	2. Administrative Expenses	-		
	3. Approved Living Allowance	-		
	4. Miscellaneous	-		
	Total Plan Development Expenses	-		
Line 11b	Distribution Plan Implementation Expenses:			
	1. Fees:	-		
	Fund Administrator	-		

	IDC	-		
	Receiver	-		
	Legal Advisers	-		
	Accountants	-		
	Consultants	-		
	2. Administrative Expenses	-		
	3. Investor Identification:	-		
	Notice/Publishing Approved Plan	-		
	Claimant Identification	-		
	Claims Processing	-		
	Web Site Maintenance/Call Center	-		
	4. Fund Administrator Bond	-		
	5. Miscellaneous	-		
	6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
	<i>Total Plan Implementation Expenses</i>	-		
	Total Disbursements for Distribution Expenses Paid by the Fund			-
Line 12	Disbursements to Court/Other:		-	
Line 12	Disbursements to Court	-		
Line 12a	Investment Expenses/Court Registry Investment System (CRIS)	-		
Line 12b	Fees	-		
	Federal Tax Payments	-		
	Total Disbursements to Court/Other:		-	-
	Total Funds Disbursed (Lines 9-12):			\$4,907,468.98
Line 13	Ending Balance (As of 11/19/21):			\$66,876,885.09
Line 14	Ending Balance of Fund - Net Assets:			
Line 14a	Cash & Cash Equivalents			\$66,876,885.09
Line 14b	Investments			-
Line 14c	Other Assets or Uncleared Funds			-
	Total Ending Balance of Fund - Net Assets			\$66,876,885.09

OTHER SUPPLEMENTAL INFORMATION:				
		Detail	Subtotal	Grand Total
Line 15	Report of Items NOT To Be Paid by the Fund:			
	Disbursements for Plan Administration Expenses Not Paid by the Fund:		-	
Line 15	Disbursements for Plan Administration Expenses	-		
Line 15a	Plan Development Expenses Not Paid by the Fund:	-		
	1. Fees:	-		
	Fund Administrator	-		
	IDC	-		
	Receiver	-		
	Legal Advisers	-		
	Accountants	-		
	Consultants	-		
	2. Administrative Expenses	-		
	3. Approved Living Allowance	-		
	4. Miscellaneous	-		
	<i>Total Plan Development Expenses Not Paid by the Fund</i>		-	
Line 15b	Plan Implementation Expenses Not Paid by the Fund:	-		
	1. Fees:	-		
	Fund Administrator	-		
	IDC	-		
	Receiver	-		
	Legal Advisers	-		

	Accountants	-		
	Consultants	-		
	2. Administrative Expenses	-		
	3. Investor Identification:	-		
	Notice/Publishing Approved Plan	-		
	Claimant Identification	-		
	Claims Processing	-		
	Web Site Maintenance/Call Center	-		
	4. Fund Administrator Bond	-		
	5. Miscellaneous	-		
	6. FAIR Reporting Expenses	-		
	<i>Total Plan Implementation Expenses Not Paid by the Fund</i>	-		
Line 15c	<i>Tax Administrator Fees & Bonds Not Paid by the Fund</i>	-		
	Total Disbursements for Plan Administrative Expenses Not Paid by the fund	-		
Line 16	Disbursements to Court/Other Not Paid by the Fund:	-		
Line 16a	<i>Investment Expenses/CRIS Fees</i>	-		
Line 16b	<i>Federal Tax Payments</i>	-		
	Total Disbursements to Court/Other Not Paid by the Fund:	-		
Line 17	DC & State Tax Payments	-		
Line 18	No. of Claims:			
Line 18a	<i># of Claims Received This Reporting Period</i>	-		
Line 18b	<i># of Claims Received Since Inception of Fund</i>	-		
Line 19	No. of Claimants / Investors:			
Line 19a	<i># of Claimants / Investors Paid This Reporting Period</i>	-		
Line 19b	<i># of Claimants / Investors Paid Since Inception of Fund</i>	-		

Receiver:

By:

(signature)

Jonathan E. Perlman

(printed name)

Receiver

(title)

Date: November 23, 2021

Exhibit “3”

**Total Compensation And Expenses Requested;
Any Amounts Previously Requested;
And Total Compensation And Expenses Previously Awarded**

Name	Specialty	Amount Awarded (1st App.)	Hold Back Amount¹ (1st App.)	Amount Awarded (2nd App.)	Hold Back Amount² (2nd App.)	Hours Billed (3rd App.)	Amount Awarded (3rd App.)	Hold Back Amount³ (3rd App.)
Receiver and Genovese Joblove & Battista	General Counsel	\$426,064.18	\$105,272.46	\$419,698.39	\$103,246.47	1,774.50	\$384,614.47	\$94,926.80
Collas Crill	Special Counsel to Receiver in Cayman Islands	\$193,907.70	\$48,476.92	\$94,713.76	\$23,678.44	53.3	\$28,404.00	\$7,101.00
Yip Associates	Forensic Accountants	\$17,946.40	\$4,486.60	\$62,134.60	\$15,532.20	388.2	\$72,952.56	\$18,238.14
Development Specialists, Inc.	Financial Adviser and Restructuring Consultants	\$118,064.51	\$29,497.64	\$191,543.90	\$47,271.72	659.50	\$178,302.22	\$43,894.08
Rehmann	Tax and Consulting	\$28,655.20	\$7,163.80	\$46,120.32	\$11,530.08	94.1	\$22,156.00	\$5,539.00
Ehounds, Inc.	Electronic Data Management	\$20,342.40	\$5,085.60	\$7,794.36	\$1,948.59	--	\$4,957.20 ⁴	\$1,239.30

¹ The total amount of fees and expenses approved by the Court is the sum of the Amount Awarded and the Hold Back Amount.

² The total amount of fees and expenses approved by the Court is the sum of the Amount Awarded and the Hold Back Amount.

³ The total amount of fees and expenses approved by the Court is the sum of the Amount Awarded and the Hold Back Amount.

⁴ The Amount Awarded to E-Hounds included the amount awarded in the Court's Order Granting Receiver's Third Omnibus Application For Allowance and Payment of Professional Fees and Reimbursement of Expenses for October 1, 2020 Through December 31, 2020 [ECF No. 112] and this Court's Order granting the Receiver's Supplemental Interim Omnibus Application for Allowance and Payment of Professional Fees to E-Hounds for October 1, 2020 through November 30, 2020 [ECF No. 117].

Name	Specialty	Amount Awarded (4th App.)	Hold Back Amount⁵ (4th App.)	Amount Awarded (5th App.)	Hold Back Amount⁶ (5th App.)	Hours Billed (6th App.)	Fees (6th App.)⁷	Hold Back Amount (6th App.)	Expenses (6th App.)
Receiver and Genovese Joblove & Battista	General Counsel	\$457,011.36	\$110,300.10	635,341.17	\$150,695.99	2,440.35	\$467,944.00	\$116,986.00	\$20,667.19
Collas Crill	Special Counsel to Receiver in Cayman Islands	\$48,735.60	\$12,183.90	\$5,194.00	\$1,298.50	5.90	\$3,234.00	\$808.50	--
Yip Associates	Forensic Accountants	\$152,746.00	\$38,186.50	\$221,094.26	\$55,273.56	1,706.50	\$243,434.40	\$60,858.60	--
Development Specialists, Inc.	Financial Adviser and Restructuring Consultants	\$160,790.48	\$39,946.00	\$91,556.70	\$22,530.96	114.80	\$38,622.08	\$9,655.52	--
Rehmann	Tax and Consulting	\$32,942.00	\$8,235.50	\$10,152.00	\$2,538.00	263.35	\$62,403.40	\$15,600.85	--
Ehounds, Inc.	Electronic Data Management	\$2,728.00	\$682.00	\$2,644.00	\$661.00	--	\$2,700.00	\$675.00	--
Baker Donelson	Local Counsel	\$2,643.62	\$575.36	\$2,882.31	\$719.44	26.1	\$7,902.72	\$1,975.68	\$642.83

⁵ The total amount of fees and expenses approved by the Court is the sum of the Amount Awarded and the Hold Back Amount.

⁶ The total amount of fees and expenses approved by the Court is the sum of the Amount Awarded and the Hold Back Amount.

⁷ The total amount of fees and expenses sought to be approved by the Court in this Application Period is the sum of the Fees (6th App.), Hold Back Amount (6th App.), and Expenses (6th App.) columns.

Borden Ladner Gervais	Local Counsel	CAD 33,849.82	CAD 8,462.46	\$6,486.33	\$1,566.46	33.9	\$12,029.21	\$3,007.30	\$873.13
Burnet, Duckworth & Palmer LLP	Local Counsel	\$44,284.47	\$10,856.50	\$12,322.50	\$3,003.00	9.00	\$3,862.00	\$965.50	--
Bell Gully	Local Counsel	\$19,036.00	\$4,759.00	\$18,921.38	\$4,587.00	76.94	\$33,763.35	\$8,440.91	\$1,055.12

Exhibit “4”

Exhibit 4(a)

The Receiver and Genovese, Joblove & Battista, P.A.

Name	Title	Year Licensed	Total Hours	Discounted Hourly Rate	Total Amount Billed
Jonathan E. Perlman	Partner	1988	439.05	340.00	\$125,001.00
John H. Genovese	Partner	1979	160.00	340.00	\$31,960.00
Paul J. Battista	Partner	1991	5.30	340.00	\$986.00
Gregory M. Garno	Partner	1996	156.90	340.00	\$48,348.00
Heather L. Harmon	Partner	2003	1.80	340.00	\$0
Mark S. Feluren	Partner	1981	2.50	340.00	\$0
Jesus M. Suarez	Partner	2008	40.50	340.00	\$13,600.00
Aaron Blynn	Partner	2009	351.50	340.00	\$105,570.00
John Arrastia	Partner	1996	16.80	340.00	\$5,576.00
Michael A. Friedman	Partner	2009	44.90	340.00	\$15,062.00
John K. Olson	Partner	1975	2.90	340.00	\$0
Richard Sarafan	Partner	1980	.20	340.00	\$0
Eric Jacobs	Partner	2010	206.10	265.00	\$55,046.00
Brett Halsey	Associate	2005	195.80	265.00	\$39,617.50
Jean-Pierre Bado	Associate	2016	38.20	265.00	\$5,538.50
Elizabeth G. McIntosh	Associate	2018	81.00	265.00	\$10,997.50
Irina R. Sadovnic	Associate	2016	244.70	265.00	\$53,291.50
Jeremy S. Rosner	Associate	2019	33.60	265.00	\$6,386.50
Carlos E. Alvarez	Associate	2018	137.70	265.00	\$27,454.00
Patrick T. Kalbac	Associate	2018	177.10	265.00	\$35,165.50
Joyce A. Delgado	Associate	2017	7.70	265.00	\$0
Joey B. Isenberg	Associate	2019	2.60	265.00	\$0
Jessey Sardina	Paralegal	n/a	24.70	100.00	\$1,400.00
Colleen Hopkins	Paralegal	n/a	7.20	100.00	\$0
Catherine Monzon	Paralegal	n/a	25.00	100.00	\$1,140.00
Tricia Garcia-Montes	Paralegal	n/a	1.10	100.00	\$0
Johana Zamora	Paralegal	n/a	.50	100.00	\$0
Brooke Triana	Paralegal	n/a	34.00	100.00	\$2,790.00
Mayling Diaz-Clark	Paralegal	n/a	1.00	100.00	\$0
Report Totals:			2,440.35		\$584,930.00
Expense Total:					\$20,667.19
TOTAL:			2,440.35		\$605,597.19

Exhibit 4(b)

Collas Crill

Name	Title	Experience	Hours	Discounted Hourly Rate	Total Amount Billed
Stephen Leontsinis	Partner	17 Years	1.20	\$725.00	\$870.00
Jennifer Colegate	Partner	15 Years	4.70	\$675.00	\$3,172.50
TOTAL HOURS:			4.6		
TOTAL AMOUNT DUE:					\$4,042.50

Exhibit 4(c)

Yip Associates

Name	Title	Experience	Hours	Discounted Hourly Rate	Total Amount Billed
Maria M. Yip, CPA, CFE, CFF, CIRA	Partner	27 Years	1.7	\$340.00	\$578.00
Shawna B. Amarnani, CPA, CFE, CIRA	Director	10 Years	383.5	\$295.00	\$113,132.50
Nicole Esudero Dueñas, CPA, CFE, CIRA	Manager	7 Years	395	\$245.00	\$96,775.00
Charles D. Bailey, CFE	Senior Associate	5 Years	430.8	\$245.00	\$4,312.00
Susan Y. Tai	Senior Associate	5 Years	261.4	\$245.00	\$64,043.00
Renee Johnson	Associate	7 Years	83.2	\$195.00	\$16,224.00
Christopher F. Leo, CFE	Associate	7 Years	150.9	\$195.00	\$29,425.50
TOTAL HOURS:			1,706.5		
TOTAL FEES					\$425,724.00

Exhibit 4(d)

Development Specialists, Inc.

Name	Title	Experience	Hours	Discounted Hourly Rate	Total Amount Billed
Joseph J. Luzinski	Senior Managing Director	33 Years	31.10	\$520.00	\$16,172.00
Mark T. Iammartino	Senior Managing Director	23 Years	53.60	\$436.00	\$23,369.60
Shelly L. Cuff	Director	10 Years	15.40	\$300.00	\$4,620.00
Thomas J. Frey	Senior Associate	10 Years	14.70	\$280.00	\$4,116.00
TOTAL HOURS			114.80		
TOTAL FEES					\$48,277.60

Exhibit 4(e)

Rehmann

Name	Title	Experience	Hours	Discounted Hourly Rate	Total Amount Billed
Mitch Hall	Executive	37 Years	249.50	\$300.00	\$74,850.00
Michael Patterson	Executive	33 Years	.40	\$300.00	\$120.00
Charles Hoebeke II	Executive	25 Years	6.50	\$300.00	\$1,950.00
Lisa Pohl	Executive		1.50	\$300.00	\$450.00
Gina Joyce	Senior	9 Years	1.00	\$215.00	\$215.00
Jessica Mohr	Senior	5 Years	0.70	\$215.00	\$150.50
Renee Stormes	Senior		1.25	\$215.00	\$268.75
Total:			260.85		\$78,004.25

Exhibit 4(f)



Computer Evidence Services

E-Hounds, Inc.

32815 US Highway 19 North
Suite 100
Palm Harbor, Florida 34684

Local / International (727) 726-8985
support@ehounds.com

Staff Assignment and Fees used for Case E9618 TCA Fund Management Group

<u>Staff Member</u>	<u>Position</u>	<u>Init</u>	<u>Rate</u>
Adam D Sharp	President-CEO	ADS	\$300 per hour
David A Bukas	VP Operations	DAB	\$195 per hour
Robert T Rohr	Lead Analyst	RTR	\$195 / 300 per hour
Ernesto Rojas Castro	Forensics Lead	ERC	\$195 per hour
Sean P Organ	Technical Services	SPO	\$195 per hour
James C Schooler	Technical Services/LE Liason	JCS	\$195 per hour

Flat Rate Fees

E-Hounds utilizes flat rate fees for certain services, to help minimize cost overruns and provide stable estimates for fees. Often, these services would vastly exceed the flat rate charged if they were billed hourly.

Intake, Handling, Storage and Secure Preservation \$225 per medium

Intake services include photographing and documenting the particular item, disassembly of devices (computers, phones, etc) to document and access key components, forensic imaging digital media, ongoing storage and maintenance of the device and associated forensic images, and secure destruction of both data and devices if and when requested (usually at case closure).

E-Hounds Review Platform \$995 per month / \$95 per user per month

E-Hounds provides an "in-house" review system which allows specific clients to access and review specific data sets, regardless of size, through an encrypted website interface. All data is hosted in E-Hounds controlled servers with zero third party intervention.

Forensic Triage & Recovery \$1000 per computer

E-Hounds provides a singular service, per computer, which goes beyond normal "search and produce". "Triage" recovers data, metadata and artifacts which may not be normally available during a standard search or "E-Discovery" role. This includes generating reports related to internet history, search terms entered by the user, WiFi and network drive connections, USB devices, Passwords and Cloud services utilized, identifying and recovering deleted data, dates of use, and a general picture of how a computer was used (or misused).

Exhibit 4(g)

1. Burnet, Duckworth & Palmer LLP (BDP)

Burnet, Duckworth & Palmer LLP

Name	Hours	Discounted Hourly Rate	Total Amount Billed
Barry R. Crump	8.30	\$550.00	\$3,080.00
Simina Ionescu-Mocanu	0.7	\$375.00	\$1,162.50
Total Hours:	9.0		
Total Fees:			\$4,827.50

July 1, 2021 through July 30, 2021

Dryworld Industries, Inc.

Name	Hours	Discounted Hourly Rate	Total Amount Billed
Barry R. Crump	2.30	\$550.00	\$1,265.00
Simina Ionescu-Mocanu	.70	\$375.00	\$262.50
Total Hours:	3.00		
Total Fees:			\$1,527.50
Total Expenses:			\$0
Total Amount Due:			\$1,527.50

August 1, 2021 through August 31, 2021

Dryworld Industries, Inc.

Name	Hours	Discounted Hourly Rate	Total Amount Billed
Barry R. Crump	.50	\$550.00	\$275.00
Total Hours:	.50		
Total Fees:			\$275.00
Total Expenses:			\$0
Total Amount Due:			\$275.00

Zomongo, Inc. and Zomongo. TV Corp.

Name	Hours	Discounted Hourly Rate	Total Amount Billed
Barry R. Crump		\$550.00	
Total Hours:			
Total Fees:			
Total Expenses:			
Total Amount Due:			\$0

July 1, 2021 through July 30, 2021

Flame X Inc., Complete Construction Technologies Inc. and 1209675 Alberta Inc.

Name	Hours	Discounted Hourly Rate	Total Amount Billed
Barry R. Crump	2.50	\$550.00	\$1,375.00
Total Hours:	2.50		
Total Fees:			\$1,375.00
Total Expenses:			\$0
Total Amount Due:			\$1,375.00

August 1, 2021 through August 31, 2021

Flame X Inc., Complete Construction Technologies Inc. and 1209675 Alberta Inc.

Name	Hours	Discounted Hourly Rate	Total Amount Billed
Barry R. Crump	1.30	\$550.00	\$715.00
Total Hours:	1.30		
Total Fees:			\$715.00
Total Expenses:			\$0
Total Amount Due:			\$715.00

September 1, 2021 through September 30, 2021

Flame X Inc., Complete Construction Technologies Inc. and 1209675 Alberta Inc.

Name	Hours	Discounted Hourly Rate	Total Amount Billed
Barry R. Crump	1.70	\$550.00	\$935.00
Total Hours:	1.70		
Total Fees:			\$935.00
Total Expenses:			\$0
Total Amount Due:			\$935.00

2. Borden Ladner Gervais LLP (BLG)

Borden Ladner Gervais

Summary sheet for Borden Ladner Gervais' Invoice No. 698026468

Name	Title	Experience	Hours	Discounted Hourly Rate	Total Amount Billed
Jacques S. Darche	Lawyer	29 Years	4.80	\$522.57	\$2,508.34
Cristina Birks	Lawyer	13 years	0.70	\$415.85	\$291.10
TOTAL:					\$2,799.44
TOTAL EXPENSES:					\$20.77
TOTAL AMOUNT DUE:					\$2,820.21

Summary sheet for Borden Ladner Gervais' Invoice No. 698026481

Name	Title	Experience	Hours	Discounted Hourly Rate	Total Amount Billed
Jacques S. Darche	Lawyer	29 Years	4.00	\$522.57	\$2,090.30
Cristina Birks	Lawyer	13 years	24.40	\$415.85	\$10,146.77
TOTAL:					\$12,237.07
TOTAL EXPENSES:					\$852.36
TOTAL AMOUNT DUE:					\$13,089.35

3. Baker Donelson (BD)

Baker Donelson

July 2, 2021 through July 29, 2021

Name	Hours	Discounted Hourly Rate	Total Amount Billed
MGW	3.90	\$340.00	\$1,326.00
VAH	2.90	\$340.00	\$986.00
MGV	3.70	\$232.00	\$858.40
TOTAL HOURS	10.50		
TOTAL FEES			\$3,170.40
TOTAL EXPENSES			\$5.95
TOTAL AMOUNT DUE			\$3,176.35

July 7, 2021 through August 31, 2021

Name	Hours	Discounted Hourly Rate	Total Amount Billed
VAH	4.90	\$340.00	\$1,666.00
TOTAL HOURS	5.10		
TOTAL FEES			\$1,666.00
TOTAL EXPENSES			\$0
TOTAL AMOUNT DUE			\$1,666.00

July 15, 2021 through July 29, 2021

Name	Hours	Discounted Hourly Rate	Total Amount Billed
SCM	4.80	\$540.00	\$2,592.00
TOTAL HOURS	4.80		
TOTAL FEES			\$2,592.00
TOTAL EXPENSES			\$626.00
TOTAL AMOUNT DUE			\$3,218.00

August 4, 2021 through August 5, 2021

Name	Hours	Discounted Hourly Rate	Total Amount Billed
SCM	.80	\$540.00	\$432.00
TOTAL HOURS	.80		
TOTAL FEES			\$432.00
TOTAL EXPENSES			\$10.88
TOTAL AMOUNT DUE			\$442.88

September 1, 2021 through September 15, 2021

Name	Hours	Discounted Hourly Rate	Total Amount Billed
VAH	1.60	\$340.00	\$544.00
MGV	1.00	\$232.00	\$232.00
TOTAL HOURS	2.60		
TOTAL FEES			\$776.00
TOTAL EXPENSES			\$0.00
TOTAL AMOUNT DUE			\$776.00

September 28, 2021 through September 30, 2021

Name	Hours	Discounted Hourly Rate	Total Amount Billed
SCM	2.30	\$540.00	\$1,242.00
TOTAL HOURS	2.30		
TOTAL FEES			\$1,242.00
TOTAL EXPENSES			\$0
TOTAL AMOUNT DUE			\$1,242.00

4. Bell Gully

Invoice 388434

Name	Title	Experience	Hours	Discounted Hourly Rate	Total Amount Billed
Tim Fitzgerald	Partner	17 years	8.0	825.00	6,600.00
Nick Moffatt	Senior Associate	13 years	1.0	625.00	625.00
Alix Boberg	Senior Associate	10 years	7.50	600.00	4,500.00
TOTAL			16.50		\$11,725.00
TOTAL EXPENSES:					\$293.13
TOTAL AMOUNT DUE:					\$12,018.13

Invoice 389466

Name	Title	Experience	Hours	Discounted Hourly Rate	Total Amount Billed
Tim Fitzgerald	Partner	17 years	11.10	825.00	9,157.50
Alix Boberg	Senior Associate	10 years	7.0	600.00	4,200.00
Daniel Scholes	Lawyer	2 years	4.30	425.00	1,827.50
TOTAL			22.40		\$15,185.00
TOTAL EXPENSES:					\$379.63
TOTAL AMOUNT DUE:					\$15,564.63

Invoice 390613

Name	Title	Experience	Hours	Discounted Hourly Rate (USD)	Total Amount Billed (USD)
Tim Fitzgerald	Partner	17 years	9.00	578.00	5,205.69
Alix Boberg	Senior Associate	10 years	11.70	421.00	4,921.71
Daniel Brinkman	Lawyer	3 years	17.34	298.00	5,167.16
TOTAL			38.04		\$15,294.56
TOTAL EXPENSES:					\$382.36
TOTAL AMOUNT DUE:					\$15,676.92

Exhibit “5”

Exhibit 5(a)

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-001

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-001 - Jonathan Perlman, Receiver / TCA Fund -
TCA Global Receivership

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$105,638.00
Total Disb	\$2,223.33
Total Bill	\$107,861.33
-Retainer App	\$0.00
Previous Bal	\$333,632.96
Bal Due	\$107,861.33
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

TASK CODES ADDED PER HLH EMAIL 5/14/20

TASK CODES FOR MATTER 12455-001 ONLY PER GMG

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
001 / Asset Analysis and Recovery					
08/02/21	JEP	Obtain Klein interview notes, direct interview of broker, direct Klein production of documents, potential release of UCC Financial Statements.	0.60	340.00	204.00
08/02/21	JEP	Additional communication from Press counsel at TCA Opps Fund re objections to financial information production of TCA Aerospace entities. (.3), Review Friedman response and draft confidentiality stipulation and proposed order. (.3). Discuss same with Friedman (.2).	0.80	340.00	272.00
08/02/21	JEP	Attend call with TCA Opportunities Fund counsel on objections to subpoena and discussion of prospects for payment on promissory note (.6); phone call with M. Friedman re follow up email demand (.4); draft memo re strategy to team. (.3).	1.30	340.00	442.00
08/03/21	JEP	Phone conference with S. Moot SEC and Sadovnic re status of potential settlement from Press as advised by Press counsel and arrange instructions for transfer into Receivership account for distribution. (.4).	0.40	340.00	136.00
08/03/21	JEP	Follow up on Ristick second settlement payment.	0.30	340.00	102.00

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-001

08/03/21	JHG	Review emails regarding coordination of counsel from Bob Press regarding mediation and analysis of Press settlement issues (.8); review and analysis of draft response to Zohari regarding issue of Butterfield funds (1.1)	1.90	340.00	646.00
08/03/21	IRS	Analysis:	0.90	265.00	238.50
		Attention to correspondence re: KatX recovery (.4)			
		Review Transmarine valuation analysis and report (.5)			
08/04/21	JEP	Review of Butterfield Bank admission to criminal conduct, provide to counsel and discuss impact on turnover of documents.	0.80	340.00	272.00
08/04/21	JEP	Follow up on Hearts and Hands payment stream.	0.20	340.00	68.00
08/04/21	JEP	Further communications regarding mitigation bank plan and research at TCA and next steps with Halsey and Sadovnic. Review email from Texas counsel.	0.40	340.00	136.00
08/04/21	JEP	Receipt and review TCA Opp Fund, TCA Aerospace letter following ultimatum during phone conference on Monday. (.3). Discuss with M. Friedman (.3). Pull history of requests for information and provide to counsel. (.6)	0.90	340.00	306.00
08/04/21	JEP	Analysis of TCA Opps Fund transaction documents, fraudulent transfer, rights of inspection, (1), discuss same with M. Iammartino(.6), draft memo to team re same for immediate attention for Motion to Compel, foreclosure rights etc. (.5).	2.10	340.00	714.00
08/04/21	GMG	Exchange emails with DSI re Transmarine (.4); exchange emails re marketing and sale of Galveston property (.3); exchange emails with Rasile re Edison Learning (.3); exchange emails re Sandire and SPVS (.2); review emails and notes re Opportunities Fund (.2); review order re loan portfolio sale consultants (.1); exchange emails with receiver and DSI re sale of loan portfolio (.3).	2.30	340.00	782.00
08/04/21	IRS	Analysis:	1.30	265.00	344.50
		Attention to correspondence with BHalsey and JGogn re: Galveston mitigation and property valuation analysis (.3)			
		Call from williams and williams auction house re: galveston sale proposal (.2)			
		Review communication re: purchaser for picasso (.1)			
		Attention to internal correspondence re: hearts and hands payments (.4)			

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		Review hearts and hands transactional documents (.3)			
08/04/21	EGM	Attention to storage issue regarding receivership property and payment regarding same	0.30	265.00	79.50
08/05/21	JEP	Review Edison Learning proposals and requests (.3), discuss with E. Jacobs and others. (.3).	0.60	340.00	204.00
08/05/21	IRS	Analysis:	1.10	265.00	291.50
		Attention to internal analysis re: picasso ownership and valuation issues (.3)			
		Prepare correspondence to interested asset purchaser re: picasso (.3)			
		Review correspondence and transaction documents from SCuff re: Iteknik and Big Rhino and prepare analysis and recommendation as to asset values and liquidation capabilities. (.5)			
08/05/21	BMH	Review of each active litigation and delinquent borrower file and followed up with appropriate counsel to determine status and strategy for each,	2.10	265.00	556.50
08/06/21	JEP	Review Jacobs comments to numerous questions re updates on various loan collection and enforcements (.5), respond to same with directions and questions (.2).	0.70	340.00	238.00
08/06/21	JEP	Phone conference with M. Iamartino re TCA aerospace history and transaction documents. (.5). Receive and review detailed summary. (.5).	1.00	340.00	340.00
08/06/21	GMG	Exchange emails re sale of loan portfolio and rights to payment (.3); exchange emails re sale of Galveston property (.3); review financials re TCA Aerospace and Opportunities Fund (.3); exchange emails e Picasso (.3).	1.20	340.00	408.00
08/06/21	GMG	Exchange emails re Edison Learning meeting (.3); exchange emails with New Zealand counsel re Leferink (.3); exchange emails with Crump (.2).	0.80	340.00	272.00
08/06/21	IRS	Analysis:	0.70	265.00	185.50
		Call with BHalsey re loan portfolio sale options, review and revise asset list (.5)			
		Review JEP notes re: call with broker for galveston property sale (.2)			
08/06/21	CIM	Review email from S. Cuff re: new loan files, access link, download and organize files for attorney review.	0.90	100.00	90.00
08/09/21	JEP	Pull and review donna silverman hot docs in preparation for attendance at Silverman deposition.	1.40	340.00	476.00

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08/09/21	IRS	Analysis: Review internal correspondence re: data room set up and file production for loan portfolio sales process (.4)	0.40	265.00	106.00
08/09/21	IRS	Attention to correspondence and service of additional bank subpoenas.	0.30	265.00	79.50
08/09/21	MDC	[W/O PER JEP] Review title search	0.00	100.00	0.00
08/10/21	IRS	Analysis: Review internal TCA documents re: Galveston property values and prepare analysis of same (1.5) Review notes from Receiver on private sale process for property (.2)	1.70	265.00	450.50
08/10/21	EGM	Review abstractor's report for Galveston Property (.6);	0.60	265.00	159.00
08/10/21	EGM	Confer w. B. Halsey and M. Diaz Clark regarding title search for Galveston property (.3) and payment of same (.2)	0.50	265.00	132.50
08/10/21	CBH	[W/O PER JEP] Receipt and review of correspondence from Coutts Bank; organization and update chart.	0.00	100.00	0.00
08/11/21	JEP	Meet with M. Friedman re motion to compel and expand strategy (.5), provide relevant documentation and review and edit same with commentary for use in enforcement motions by litigation team (1).	1.50	340.00	510.00
08/11/21	JEP	Edison Learning settlement negotiations with Garono, Jacobs.	0.50	340.00	170.00
08/11/21	GMG	Exchange emails with DSI re Transmarine (.2); exchange emails re sale of loan portfolio (.3); exchange multiple emails re Picasso and American Gold Rush (.5); exchange emails and review various documents re sale of Galveston property (.5); exchange emails re confidentiality agreement (.2); exchange emails with Crump (.2); exchange multiple emails re Edison Learning meeting (.5).	2.40	340.00	816.00
08/12/21	JEP	Attend and participate in interview of Carlos Sandino.	1.60	340.00	544.00
08/12/21	JEP	Review Ristick proposed extension and settlement from Jacobs, and provide direction for negotiations and resolution. (3 x's).	0.60	340.00	204.00
08/12/21	JEP	Draft memo to file re summary of Sandino.	0.60	340.00	204.00
08/12/21	JEP	Renegotiate Ristick settlement.	0.50	340.00	170.00
08/12/21	IRS	Call with JEP, EJ re: aerospace motion to compel.	0.40	265.00	106.00
08/13/21	JEP	Mercator subsidiaries and discussions re making changes to directors and	1.30	340.00	442.00

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		other issues, with Blynn, Halsey, Feluren (4 x's)(.8).. Review documents. (.5).			
08/13/21	JEP	Review initial summary of information on Mercator matters and any assets collected, including stock/membership of Mercator, Mercator numbered entities, Fusilier.(.4). Direct follow up and set up c all with DSI, Canada counsel.(.2).	0.60	340.00	204.00
08/13/21	JEP	Follow up on TCA Opportunities Fund liquidation status and monitoring. Direct same.	0.30	340.00	102.00
08/13/21	JEP	Process receipt of Spockets settlement payment of \$30k.	0.20	340.00	68.00
08/13/21	JEP	Review TCA Aerospace payment history on purchase money note.(.3). Follow up on motion to compel (.2).	0.30	340.00	102.00
08/13/21	GMG	Call with L. Harec re EP World (.2); exchange email with Rasile and others re Edison Learning meeting (.5); exchange emails re Picasso (.4); review order re retention of professionals (.2); review Comisky letter (.2).	1.50	340.00	510.00
08/13/21	IRS	Analysis:	0.40	265.00	106.00
		Prepare correspondence re: timeline for conference with Opps Fund and Aerospace counsel re: objections to subpoena (.4)			
08/13/21	IRS	Analysis:	0.30	265.00	79.50
		Prepare correspondence re: UK liquidation filings for Opportunities fund (.3)			
08/13/21	CIM	Review email from Landau, access message, download documents for attorney review.	0.10	100.00	10.00
08/16/21	JEP	Zoom meeting with Sadovnic to review outstanding issues and matters. (1.2).	1.20	340.00	408.00
08/16/21	JEP	Review case law provided by associate Alvarez establishing authority to support various strategies regarding TCA Opps Fund issues. (.9).	0.90	340.00	306.00
08/16/21	GMG	Conference call with I. Comisky re XCell (.3); review Howard email and attachment re sale of loan portfolio (.4); exchange emails with DSI re Indumate (.2); exchange emails with DSI re JLE (.3).	1.20	340.00	408.00
08/16/21	GMG	Exchange emails with receiver re Edison Learning meeting.	0.20	340.00	68.00
08/16/21	IRS	Analysis:	0.60	265.00	159.00
		Review and prepare analysis re: TCA aerospace payments and loan documents (.4)			

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		Call with EJacobs: re: aerospace subpoena responses (.2)			
08/17/21	JEP	Research potential consultants with experience operating charter schools and selling same for opinions on Edison Learning (\$10M judgment), (1). discuss same with one prospect. (.7).	0.70	340.00	238.00
08/17/21	JEP	Direct Guernsey David Jones counsel regarding requests for Butterfield bank documents. (2 x's).	0.40	340.00	136.00
08/17/21	JEP	Review and edit Klein construction settlement agreement.	0.50	340.00	170.00
08/17/21	GMG	Exchange emails re Galveston property.	0.20	340.00	68.00
08/17/21	GMG	Exchange emails with Rasile re Edison Learning meeting.	0.30	340.00	102.00
08/17/21	IRS	Attention to correspondence from judgment creditor in Australia and prepare internal analysis to BHalsey re same (.4)	0.90	265.00	238.50
		Prepare NDA for use with consultants in sale process (.5)			
08/18/21	JEP	Attend to Harac being named a director of TCA EP World.	0.20	340.00	68.00
08/18/21	JEP	Receipt and review of Opps Fund proposal of 90 day standstill agreement (.3). Multiple communications with counsel re same (6 x;s) and reject same. (.6).	0.90	340.00	306.00
08/18/21	JEP	[W/O] Review and edit draft motion to compel to TCA Aerospace/Precision.	0.00	340.00	0.00
08/18/21	JEP	Phone conference with E. Jacobs re facts, documents and changes to motion to compel against TCA Aerospace/Precision Aerospace Group (1.5); communication with draft to SEC seeking SEC position on motion (.2).	2.70	340.00	918.00
08/18/21	JEP	Edison Learning. Multiple communications with counsel for debtors regarding settlement conference in person on Friday. (6 x's)(1.2).	1.20	340.00	408.00
08/18/21	JHG	Review and analysis of email and issues regarding TCA Fund Management and subpoena regarding Precision Aerospace (.9); review prior statements regarding Press, Schreiber and Fickling (.7); review email and issues regarding standstill agreement (.4).	2.00	340.00	680.00
08/18/21	GMG	Exchange emails re Cleland (.2); conference call re Broward Collision (.4); review NDA re Galveston (.4); call with L. Harac (.3); exchange emails re EP World (.3); exchange emails re Edison Learning meeting (.3); exchange emails re Opportunities Fund (.5).	2.40	340.00	816.00
08/18/21	GMG	Exchange emails re motion to expand.	0.20	340.00	68.00
08/19/21	JHG	Review emails regarding scheduled call regarding D&O mediation (.3); review	1.80	340.00	612.00

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issues under D&O policy (.7); review revised motion to compel and emails regarding same of Precision Aerospace and analyze litigation issues. (.8).

08/19/21	JEP	Review documents pulled by E. Jacobs in Edison Learning (1.5), meet with E. Jacobs to prepare for settlement conference tomorrow on \$10M debt(1).	2.50	340.00	850.00
08/19/21	JEP	Discuss finalization of Motion to compel against TCA Aerospace with Jacobs (.2), discuss email to counsel for TCA Aerospace with Jacobs (.2), discuss call from Schoepl re same with Jacobs(.2).. Review Motion to compel filed today (.2).	0.80	340.00	272.00
08/19/21	GMG	Exchange emails with SEC re motion to expand receivership (.3); exchange emails re Aerospace subpoena (.2).	0.50	340.00	170.00
08/19/21	GMG	Exchange emails with counsel re Cleland Ltd.	0.30	340.00	102.00
08/19/21	IRS	Attention to correspondence with BHalsey re: big rhino asset analysis and location and prepare correspondence to CSandino re: same (.5)	1.00	265.00	265.00
		Conduct document review re: big rhino asset location (.5)			
08/20/21	JEP	Prepare for and attend Edison Learning Settlement Conference in person with Edison Learning Ownership and Management.	3.00	340.00	1,020.00
08/20/21	JEP	Meet with E. Jacobs, and go over litigation investigation and strategy, and planning same; go over SPV sales process status and strategies. (1.3); phone conference with E. Jacobs and I. Sadovnic and discuss documents that may assist with various matters and their locations, potential witnesses with knowledge. (.7). Work with Sadovnic on updated organizational chart for team members (1); work on completion of master database of witness interview notes and memos (1).	3.50	340.00	1,190.00
08/20/21	GMG	Prepare for and attend workout meeting with Edison Learning (2.0); exchange emails re Indumate payment (.2).	2.20	340.00	748.00
08/23/21	JEP	Phone call with E. Jacobs re follow up with Opps Fund counsel and affidavit of fees as directed by order. (.3).	0.30	340.00	102.00
08/23/21	JEP	PAG. Communications regarding resolution of motion to compel bia agreed production of documents. (4 x's).(6).	0.60	340.00	204.00
08/23/21	GMG	Review proposed changes to TCA Aerospace confidentiality agreement and exchange emails re same (.5).	0.50	340.00	170.00
08/24/21	JEP	Phone call with E. Jacobs re TCA Opps Fund/Aerospace for confidentiality stipulation and negotiation of same, following court order that they produce documents within 7 days.	0.50	340.00	170.00

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08/24/21	JEP	Work on analysis of all things TCA, and work on master memo re same. (2.5). Meeting with I. Sadovnic on same (1.0).	3.50	340.00	1,190.00
08/24/21	GMG	Exchange emails with DSI and Comisky (.4); exchange emails re TCA World EP (.3).	0.70	340.00	238.00
08/24/21	GMG	Exchange emails re compliance with Aerospace subpoena (.2); review confidentiality agreement (.5).	0.70	340.00	238.00
08/25/21	GMG	Exchange emails with Warren and DSI re PAEV financials (.2); review documents provided by PAEV re settlement (2.0); exchange emails with Lamis re TCA EP World (.2); exchange emails with DSI re Indumate (.1); meet with receiver re strategy and analysis of claims and assets (.5); call with L. Horac re TCA EP World (.3); exchange emails re Champion Healthcare (.4); attention to issues re Champion Healthcare APAs (.5).	4.20	340.00	1,428.00
08/26/21	GMG	Exchange emails re Champion Healthcare sale.	0.20	340.00	68.00
08/26/21	GMG	Review Harac offer and financial documents re TCA EP World (.7); exchange emails re same (.4); exchange emails re Cleland (.2); exchange emails re Paycation stay relief (.2).	1.50	340.00	510.00
08/27/21	JEP	Receipt, review and process Hearts and Hands distribution payment on debt, \$22,211.	0.30	340.00	102.00
08/27/21	JEP	Receipt Review and process Klein settlement payment received today.	0.20	340.00	68.00
08/27/21	JEP	Further analysis of Transmarine issues and operating finances, for overlap with BBT accounts, and determination of whether monies can be swept, or are in best interests of SPF operations to do so. (1). Communications to G. Garo and M. Iammartino re same (.3).	1.30	340.00	442.00
08/27/21	GMG	Review proposed NDA re sale of loan portfolio (.3); review final disclosures re Medytox settlement (1.0); exchange emails re Paycation (.2); exchange emails re Indumate (.2); exchange emails re Debevoise claim (.2).	1.90	340.00	646.00
08/27/21	BTC	[W/O] Confer with E. Jacobs regarding deadline for submission of affidavit of reasonable fees and order awarding fees relative to Aerospace.	0.00	100.00	0.00
08/30/21	JEP	Review loan portfolio (.5), phone conference with B. Riley team on individual loans with Halsey and Jacobs to develop teasers, and strategy for certain loans that may or may not remain in sale portfolio due to success in collections process (1).	1.50	340.00	510.00
08/30/21	GMG	Review timeline re loan portfolio sale (.2); exchange emails with DSI re Indumate (.2); exchange emails with DSI re Transmarine (.2); exchange emails	2.10	340.00	714.00

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with receiver re various asset analysis and strategy (.4); exchange emails re EP World (.3); exchange emails with Rasile re Edison Learning (.2); review and comment on proposed tolling agreement (.4); exchange emails with Green re Galveston (.2).

08/30/21	BTC	[W/O] Review prebill relating to Aerospace and confer with E. Jacobs regarding same (.3); prepare summary of time and revise affidavit in support of fees and finalize notice of compliance with supporting documentation (.9); email to chambers attaching proposed order in Word format per procedures (.1).	0.00	100.00	0.00
08/31/21	JEP	Attend to release of Klein UCC lien per settlement.	0.30	340.00	102.00
08/31/21	GMG	Call with DSI re Transmarine (.3); exchange emails with Greene re Galveston (.2); call with Transmarine (.3); call with DSI re Transmarine sale (.3); exchange emails with Transmarine (.2).	1.30	340.00	442.00
08/31/21	BTC	[W/O] Review order awarding fees against Aerospace, calendar compliance deadline, and direct service of same.	0.00	100.00	0.00
Total 001 / Asset Analysis and Recovery			95.50		31,217.50

002 / Asset Disposition

08/02/21	JEP	Receipt of order granting motion to retain B. Riley, provide to J. Howard with letter going over items to be accomplished quickly to set up and complete Phase 1 process and set up call for today,	0.40	340.00	136.00
08/02/21	IRS	Prepare correspondence to PKalbac re: expansion motion background.	0.20	265.00	53.00
08/02/21	IRS	Disposition:	0.40	265.00	106.00
		Call with JHoward re: loan portfolio sale process (.4)			
08/03/21	JEP	Receipt of updated list of loans for sale and in data room, from DSI J. Luzinski, review same (.7), direct review for litigation matters to be included/excluded by Halsey (.3); further discussions re same (.3); provide update to J. Howard (.3).	1.60	340.00	544.00
08/03/21	JEP	Galveston. Phone conference with Halsey re title search, call with brokers this week, legal analysis of proposal by Hilcorp and deed restrictions upon reconveyance. (.8).	0.80	340.00	272.00
08/03/21	JEP	Communicaiton with J. Howard at B. Riley re timeline.	0.10	340.00	34.00
08/03/21	JEP	Further communications and review of loan portfolio. (.5). Remove resolved loans and collected loans. (.4). Phone calls with Halsey. (.4) Email with Garno. (.2).	1.50	340.00	510.00

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08/03/21	BMH	Review and revise final Master Asset Sale list, adding and removing certain litigation and borrower files where appropriate.	1.50	265.00	397.50
08/03/21	IRS	Disposition:	0.50	265.00	132.50
		Attention to loan portfolio analysis and internal correspondence re: same (.3)			
		Review update from JHoward re: loan portfolio sale process (.2)			
08/03/21	MDC	[W/O PER JEP] Process order for title search for properties in Galveston Texas	0.00	100.00	0.00
08/04/21	JEP	Communications with entity that worked on mitigation bank assessment for TCA in Galveston project.	0.20	340.00	68.00
08/04/21	JEP	Communications with M. Iammartino re Indumate remaining funds due from sale of entities being held in escrow. 2 communications. (.4).	0.40	340.00	136.00
08/04/21	JEP	Prepare for and attend call with local Houston brokers Brent Fredricks and Jay Wall to discuss strategy and potential retention for sale of Galveston, mitigation bank possibilities, impact of recreation deed.. (1.2); draft memo to team re same and re action plan (.5).	1.70	340.00	578.00
08/04/21	JEP	Discussion with Garno re payment stream on Hearts and Hands, and Sofame bankruptcy plans and whether to include in portfolio for sale.	0.30	340.00	102.00
08/05/21	JEP	Communications with Halsey, Howard re chart of judgments for inclusion within portfolio being marketed for sale.	0.40	340.00	136.00
08/05/21	JEP	Communications with Halsey re potential purchaser of Picasso painting. (.3).	0.30	340.00	102.00
08/05/21	JEP	Phone calls with K. Forrest re financial information and reports (.6). Communications with M. Feluren to obtain update on recent Microgrid activity (.5).	1.10	340.00	374.00
08/06/21	JEP	Phone call with Pam Fetterman, expert on mitigation bank potential for Galveston properties.	1.40	340.00	476.00
08/06/21	IRS	Review reports re: butterfield US sanctions.	0.30	265.00	79.50
08/06/21	BMH	Receipt and review of correspondence and information regarding master asset sale from T. Howard, and review of defaulted loan files and information in data room to ensure accuracy of same.	0.80	265.00	212.00
08/08/21	BMH	Review of borrower and litigation files and prepared same for transfer to data room	0.80	265.00	212.00

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08/09/21	JEP	Review additional documents for litigation matters that should be added to data room for marketing and sale of portfolio and discuss same with Halsey. (.8). Meet in person with IT to discuss implementation and protocol going forward (.5); communications with B. Riley team, IT, Halsey re same. (.3).	1.60	340.00	544.00
08/10/21	JEP	Galveston. Review \$90k survey proposal, discuss options. and needs with Halsey, and strategy for determining same..	0.60	340.00	204.00
08/10/21	JEP	Phone conference with engineer David John and consultant Pam Fettererman re strategy for Galveston development.	1.30	340.00	442.00
08/10/21	JEP	Receipt and review of updated master loan portfolio list (.7); communications with Halsey re same (.2).	0.90	340.00	306.00
08/10/21	JEP	Obtain additional information regarding title issues at Galveston from Halsey and brokers. (.2). Discuss same with Halsey (.2).	0.40	340.00	136.00
08/10/21	BMH	Galveston Property - preparations for and attended conference call with P. Fetterman of EcoGenesis and David John, Engineer, and the Receiver to discuss the potential for development of property as a mitigation bank, for sale of credits.	2.20	265.00	583.00
08/10/21	BMH	Galveston Property - Receipt and review of additional reports from consultants and engineers regarding potential mitigation uses of parcels, and review of potential NDAs for same.	0.70	265.00	185.50
08/10/21	IRS	Disposition: Attention to data room document upload and organization for loan portfolio sale (.4) Review correspondence from Williams auction house re: galveston property sale (.2)	0.60	265.00	159.00
08/12/21	JEP	Galveston. In person meeting with B. Halsey re Galveston status, strategy, and additional meetings to be scheduled for this and next week.	0.50	340.00	170.00
08/12/21	IRS	Attention to correspondence re: data room invoice for loan portfolio sale.	0.20	265.00	53.00
08/13/21	CEA	Continue and finalize legal research on abandonment of property by receiver similar to 554; prepare analysis of same and share with client Jonathan Perlman, and team M. Friedman and J. Genovese (1.9)	1.90	265.00	503.50
08/17/21	JEP	Further review of Loan Portfolio sales process (.5), phone call with J. Howard to discuss same, set up list of questions to be researched and answered for use with prospective purchasers (.6).	1.10	340.00	374.00

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08/17/21	JEP	Communications with Garno and Halsey re engagement proposal and contractual terms issues. (3 x's).(6).	0.60	340.00	204.00
08/17/21	IRS	Disposition:	0.20	265.00	53.00
		Review update from B Riley re: loan portfolio sale process (.2)			
08/18/21	JEP	Review and edit NDA for use in Galveston discussion with potential consultants. (.3). Discuss changes with Halsey (.1).	0.40	340.00	136.00
08/19/21	BMH	Review of Australia liquidator matters and drafted correspondence summarizing status of same.	0.60	265.00	159.00
08/21/21	PJB	Work on issues with sale of assets, including memos to and from counsel on APA issues and extended call with client on same.(2.4) Follow up memos on revisions to APA.(.5)	2.90	340.00	986.00
08/25/21	JEP	Follow up on INDUMATE SPV sales final accounting from consultant in New Zealand.	0.40	340.00	136.00
08/27/21	JEP	Receipt and review of final tranche of payments from Sweden for Indumate sales out of escrow amounts held pursuant to swedish liquidation law. (.7). Communications regarding closing statement for confirmation with M. lamrmartino (.3).	1.00	340.00	340.00
08/27/21	JEP	Communications with Halsey and review of NDA edits for Galveston project and approve (.3).	0.30	340.00	102.00
08/27/21	JEP	Work with B. Riley team on documentation for sales process.	0.50	340.00	170.00
08/27/21	BMH	Receipt and review of proposed NDA from J. Howard; revised same; review of authority regarding same; drafted correspondence to Receiver regarding same.	1.70	265.00	450.50
08/27/21	BMH	Review of active litigation files, settled matters; defaulted borrower loan files, and master status chart and principal/interest calculations, to compare and provide accurate revised Master Sale List and supporting documents to J. Howard.	1.60	265.00	424.00
08/28/21	JEP	Further analysis of total cost and expenses in all Indumate liquidation (including as required by Swedish law).	0.50	340.00	170.00
08/30/21	EDJ	Prepare for and participate in conference call with B. Riley regarding sale of loans.	1.70	340.00	578.00
08/30/21	BMH	Review of correspondence, active files in Master Sale list and default borrower files, in advance of call with J. Howard regarding matters to be included at top	2.00	265.00	530.00

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of sale list, and drafted and completed memorandum with summary information regarding same.

08/30/21	BMH	Attended conference on files for Master Sale List with Receiver, E. Jacobs and J. Howard.	0.80	265.00	212.00
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Total 002 / Asset Disposition

41.90 12,971.00

004 / Business Operations

08/02/21	JEP	Review, discuss and direct response to JOLs inquiry on FATCA status and strategy to be implemented by Collas Crill.	0.40	340.00	136.00
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08/02/21	JEP	Attend to payment of invoices, including NV Regus.	0.50	340.00	170.00
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08/02/21	IRS	Attention to internal correspondence re: invoice payments for litigation teams.	0.30	265.00	79.50
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08/02/21	IRS	Business:	1.30	265.00	344.50
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Interview with MKlein re: TCA transactions and confer internally re: same (.6)

Prepare correspondence to Tierpoint re: contract negotiations (.2)

Review incoming from PacV (.1)

Review update from PACV counsel re: loan payment progress (.3)

Review wire payment re: regus office (.1)

08/02/21	EGM	Attention to payment regarding document management platform for litigation files	0.20	265.00	53.00
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08/03/21	IRS	Business:	2.10	265.00	556.50
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Attention to internal correspondence re: EP World registration (.3)

Call with JEP re: klein construction and attention to internal correspondence re: export of archived email communications re: TCA transactions (.4)

Review correspondence and records of tca transaction provided by MKlein re; Klein construction and prepare internal analysis re: same (1)

Attention to correspondence re: klein construction invoice non-payment (.4)

08/03/21	IRS	Attention to litigation invoices.	0.20	265.00	53.00
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08/04/21	IRS	Business:	0.50	265.00	132.50
		Attention to correspondence re: klein construction UCC termination (.3)			
		Review storage invoice for nyc storage unit (.1)			
		Review outgoing wire instruction for EFI consulting (.1)			
08/05/21	IRS	Business:	1.40	265.00	371.00
		Prepare correspondence to forensic team and DSI re: nav calculations and analysis (.3)			
		Attention to correspondence with forensic team re: calculation of IB fees (.3)			
		Call with SAMarnani re: IB Fee calculation (.3)			
		Call with MAF re: IB fee calculation (.1)			
		Confer with JEP re: physical storage management and payment options (.2)			
		Prepare correspondence to MHall re: prior payroll issues and funds received for sale of masterfund assets (.2)			
08/05/21	EGM	Attention to payment of storage invoices	0.10	265.00	26.50
08/06/21	IRS	Business:	0.70	265.00	185.50
		Prepare correspondence to WKlein re: GT communications (.2)			
		Attention to correspondence with Forensic team re: IB fee analysis for 2017-2018 and confer with MAF re: same (.5)			
08/09/21	JEP	Attend to payment of various invoices.	0.50	340.00	170.00
08/09/21	IRS	Attention to outgoing vendor payment instructions (.3)	0.30	265.00	79.50
08/10/21	JEP	[W/O] Work on invoices and regular fees.	0.00	340.00	0.00
08/10/21	IRS	Business Ops:	0.80	265.00	212.00
		Attention to correspondence with WKlen re: klein construction deal and document review for same (.5)			

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Attention to internal correspondence re: NDA for independent business consultants (.3)

08/10/21	EGM	Confer w/ B. Halsey regarding payment of document retention platform	0.20	265.00	53.00
08/11/21	JEP	Review tax accountant Hall tax related questions for Sandino upcoming interview, discuss same. (.5).	0.50	340.00	170.00
08/11/21	JEP	Review Paycation documentation (.5), discuss with Halsey regarding pre and post-receivership amounts and strategy for negotiation with vendor. (.4).	0.90	340.00	306.00
08/11/21	IRS	Prepare correspondence to BHalsey re: confidentiality agreement for consultants (.1)	0.30	265.00	79.50
Attention to correspondence for payment of document storage fees for texas litigation (.2)					
08/13/21	JEP	Attend to invoices, including Citrix.	0.20	340.00	68.00
08/13/21	IRS	Business Ops:	0.20	265.00	53.00
Review incoming loan payment confirmations (.2)					
08/16/21	JEP	Review Lamis and Going monthly invoices, approve for payment (.2).	0.20	340.00	68.00
08/16/21	IRS	Business Ops:	1.50	265.00	397.50
Review incoming settlement funds and internal correspondence re: same (Sprokets and MPI) (.3)					
Call with EJacobs re: Klein construction deal and prepare recommendation to receiver re: same (.5)					
Prepare release of claim re: klein construction (.4)					
Prepare UCC termination statement for Klein construction lien (.3)					
08/17/21	IRS	Business Ops:	1.40	265.00	371.00
Review correspondence from Mark I re: return of indumate funds (.2)					
Attention to correspondence with WKlein re: Klein construction UCC termination (.3)					

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Finalize settlement agreement for Klein construction and prepare internal correspondence re: same (.5)

Attention to correspondence re: final income from Indumate sale (.2)

Follow up with tierpoint counsel re: contract negotiation (.2)

08/18/21	IRS	Business Ops:	0.60	265.00	159.00
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Attention to correspondence re Klein construction settlement (.3)

Attention to correspondence re: EP world registration (.3)

08/19/21	IRS	Business Operations:	0.20	265.00	53.00
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Attention to correspondence re: final settlement agreement with Klein construction (.2)

08/25/21	JEP	Attend to payment of independent contractors, review time entries.	0.40	340.00	136.00
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08/25/21	JEP	Communications with W. Klein re requested extension for settlement payment. (4 x's).	0.50	340.00	170.00
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08/27/21	JEP	Review and analysis of BBT account activity, balances, (.4), communications with Tom Frey (DSI) re same (3 x's) (.4), transfer amounts to Master Fund account (.3).. ,	1.10	340.00	374.00
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08/28/21	JEP	Further communications with Iammartino re lock box accounts at BBT and amounts/accounts that may be properly swept into Master Fund. (3 x's).	0.60	340.00	204.00
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08/30/21	JEP	Multiple communications with Tom Frey, to determine status of BBT various accounts, current uses for Receivership activity and by certain operational SPVs. Develop plan and direct execution of same. (3 x's). (.6).	0.60	340.00	204.00
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Total 004 / Business Operations

18.70

5,435.50

005 / Case Administration

08/02/21	JEP	Work on quarterly report.	2.50	340.00	850.00
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08/03/21	JEP	Work on quarterly report.	1.00	340.00	340.00
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08/03/21	JPB	Review/respond to investor inquiries.	0.50	265.00	132.50
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08/03/21	IRS	Admin:	2.40	265.00	636.00
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Call with Israeli investor group (.7)

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Attention to general investor communications with JP Bado (.3)

Call with JEP re: response to unpaid subscribers and prepare draft correspondence to litigation team re: same (.7)

Review investor email list and attention to correspondence with JEP re: same (.3)

Review and revise quarterly status report (.4)

08/04/21	JEP	Edit quarterly report.	3.90	340.00	1,326.00
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08/04/21	IRS	Admin:	1.60	265.00	424.00
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Call with JEP re: case management and quarterly status report (.3)

Review and revise quarterly status report (.3)

Attention to response from opps fund counsel re: financial status and internal analysis re: same (1)

08/05/21	JEP	Work on quarterly report.	2.40	340.00	816.00
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08/05/21	JEP	Draft memo to team members re necessary additions and edits to quarterly report.	0.50	340.00	170.00
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08/05/21	EDJ	Provide revisions to Fifth Quarterly status report.	0.80	340.00	272.00
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08/05/21	EGM	Review sources and uses through 8/5/2021 and follow-up with I. Sadovnic	0.20	265.00	53.00
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08/05/21	BMH	Drafted and prepared summary of active litigation matters and delinquent borrower loans for Fifth Quarterly Report.	3.30	265.00	874.50
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08/05/21	IRS	Admin:	0.70	265.00	185.50
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Review and revise litigation section of quarterly report per EJ edits (.5)

Confer with JEP re: quarterly report review (.2)

08/06/21	JEP	Edit Receiver's Report. (3.8). Obtain reports back from team members on numerous inquiries from yesterday and today.(1.1), incorporate such information into Report (1.5).	6.40	340.00	2,176.00
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08/06/21	EDJ	Provide further revisions to fifth quarterly report.	0.60	340.00	204.00
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08/06/21	EDJ	E-mails with Irina Sadovnic regarding edits to fifth quarterly report.	0.20	340.00	68.00
08/06/21	JPB	Review and annotate 5th Quarterly Status Report in anticipation of responding to investor inquiries. Send e-mail to L. Lowachee to post same on TCA Receivership website and prepare e-mail for investors.	0.80	265.00	212.00
08/06/21	BMH	Receipt and review of multiple comments and changes to litigation and borrower sections of Quarterly Report; revised and finalized same.	2.30	265.00	609.50
08/06/21	IRS	Admin:	2.70	265.00	715.50
		Review and revise 5th status report (1.5)			
		Confer with JEP re: case management (1.0)			
		Call with BHalsey re edits to loan portfolio and litigation section for 5th report (.2)			
08/07/21	JEP	Arrange for copies of 5th Receiver Status Report to be transmitted to stakeholders.	0.30	340.00	102.00
08/08/21	JEP	Review communications from investors, and responses provided by my staff. (.7).	0.70	340.00	238.00
08/09/21	JPB	Review and revise language in email communication to investors regarding publication of 5th quarterly status report.	0.50	265.00	132.50
08/09/21	JPB	Review and respond to investor inquiries regarding publication of the 5th quarterly status report.	0.70	265.00	185.50
08/10/21	IRS	Admin:	0.30	265.00	79.50
		Attention to correspondence with Guernsey counsel re: engagement agreement (.3)			
08/11/21	IRS	Admin:	1.10	265.00	291.50
		Attention to correspondence from failed subscriber counsel (.4)			
		Call with quilter international re: investments and failed subscriber status (.7)			
08/12/21	EGM	[W/O] Confer w/ SEC regarding conference call for Fifth Fee Application and an extension to file Fifth Fee Application; conference call w/ J. Perlman regarding same	0.00	265.00	0.00
08/12/21	EGM	[W/O] Draft motion for extension of time to file 5th Fee Application and	0.00	265.00	0.00

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		proposed order regarding same			
08/12/21	IRS	Admin:	0.50	265.00	132.50
		Prepare motion for approval of retained professionals (guernsey counsel) and prepare correspondence to SEC on conference re: same (.5)			
08/13/21	EGM	[W/O] Review email from SEC regarding edits to Fifth Fee Application	0.00	265.00	0.00
08/13/21	IRS	Admin:	0.20	265.00	53.00
		Attention to internal correspondence re: order granting motion to approve retainer professionals Review order granting motion to approve retained professionals (guernsey counsel).			
08/13/21	CBH	[W/O PER JEP] [W/O] Receipt and review of order on motion to approve retained professionals- Carey Olsen.	0.00	100.00	0.00
08/13/21	CIM	[W/O] Finalize and efile unopposed motion for extension of time to file fifth quarterly report (.1); email to judge forwarding proposed order for execution (.1).	0.00	100.00	0.00
08/16/21	JEP	[W/O] FEE APP issue.s Review SEC questions re fee app, research same, meet with E. McIntosh re same.	0.00	340.00	0.00
08/16/21	IRS	Admin:	0.20	265.00	53.00
		prepare correspondence to guernsey counsel re: final engagement (.2)			
08/17/21	JEP	Meeting with I. Sadovnic to go over all things TCA for status review and progressing matters.	1.00	340.00	340.00
08/17/21	JPB	Review/respond to investor inquiries.	0.50	265.00	132.50
08/17/21	EGM	[W/O] Prepare for and attend conference call with SEC regarding 5th Fee Application and edits to same (1.3); follow-up meeting with J. Perlman (.5)	0.00	265.00	0.00
08/17/21	IRS	Admin:	1.20	265.00	318.00
		Confer with JEP re: case management (1)			
		Attention to correspondence with Guernsey counsel re: butetrfield communications (.2)			
08/17/21	JXZ	[W/O PER JEP] [W/O] Conference with L. Lowachee regarding case; print case docket for her review; retrieve court filings requested and circulate same.	0.00	100.00	0.00
08/18/21	IRS	Admin:	0.20	265.00	53.00

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Attention to correspondence with investors re: updated k-1s. (.2)

08/19/21	CBH	[W/O PER JEP] Receipt and review of motion to compel production of documents from Precision Aerospace, LLC; calendar response deadline.	0.00	100.00	0.00
08/20/21	EGM	[W/O] Confer w/ Yip Associates regarding Fifth Fee Application, and edits proposed by the SEC to specific time entries; conference call with Shawna regarding same; confer w. M. Yip regarding 5% reduction on total bill	0.00	265.00	0.00
08/20/21	EGM	[W/O] Confer w/ DSI regarding travel time and questions regarding same from SEC for filing of Fifth Fee Application	0.00	265.00	0.00
08/20/21	EGM	[W/O] Confer w/ Collas Crill regarding time entries billed to Fee Application and removal of same	0.00	265.00	0.00
08/23/21	JEP	[W/O] Communications with consultants re reductions on fees. (3 x's).	0.00	340.00	0.00
08/23/21	JEP	Review updated case memo on current outstanding tasks, assignment for same (.8).	0.80	340.00	272.00
08/24/21	EGM	[W/O] Confer w/ SEC regarding edits to Fifth Fee Application and whether they are agreeable to the filing of same; confer w/ Collas Crill regarding updated invoices to submit with Fifth Fee Application (.2)	0.00	265.00	0.00
08/24/21	EGM	[W/O] Provide update to SEC regarding professionals' edits to Fifth Fee Application and inquiry regarding SEC's support of the Fifth Fee Application	0.00	265.00	0.00
08/25/21	JEP	Work with Irina on all aspects of Receivership, including document discovery, regulatory compliance, loan collections, SPV matters, litigation matters.	3.50	340.00	1,190.00
08/25/21	EDJ	Meeting with Irina Sadovnic to review TCA files and facilitate transition (.8). Post meeting document and systems review and analysis (1.0).	1.80	340.00	612.00
08/25/21	JPB	Review/respond to investor inquiries.	0.50	265.00	132.50
08/25/21	EGM	Confer w. K. Forrest regarding updated SFAR	0.20	265.00	53.00
08/25/21	EGM	[W/O] Edit and revise Fifth Fee Applications and cover sheets for filing	0.00	265.00	0.00
08/25/21	CIM	[W/O] Work on GJB invoices for 5th fee application.	0.00	100.00	0.00
08/25/21	BTC	Attend Zoom meeting with I. Sadovnic and E. Jacobs regarding document management locations.	0.50	100.00	50.00
08/26/21	JEP	Continue meeting with I. Sadovnic on all outstanding matters and plan progress.	2.70	340.00	918.00

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08/26/21	JHG	Review status of class action document review (.4); review scheduling issues regarding further conference call with class action plaintiffs (.2).	0.60	340.00	204.00
08/26/21	EGM	[W/O] Edit and revise Fifth Fee Application and cover sheets for filing	0.00	265.00	0.00
08/26/21	CIM	[W/O] Revisions to exhibits to 5th fee application (1.2); finalize and efile fee application (.4); prepare service email to Judge forwarding proposed order (.1).	0.00	100.00	0.00
08/27/21	JEP	Review order granting 5th fee application and process same.	0.50	340.00	170.00
08/27/21	GMG	Review memo re things to do and strategy.	0.40	340.00	136.00
08/27/21	EGM	[W/O] Review Order granting Fifth Fee Application	0.00	265.00	0.00
08/27/21	CBH	[W/O PER JEP] [W/O] Receipt and review of fifth motion for attorneys fees; receipt and review of order granting motion for fees; download.	0.00	100.00	0.00
08/30/21	JPB	Review/respond to investor inquiries.	0.50	265.00	132.50
Total 005 / Case Administration			52.20		16,045.50
006 / Claims Administration & Objections					
08/02/21	JHG	Attend telephonic strategy conference regarding litigation claims (1.3); review proposed agenda for meeting (.3).	4.50	340.00	1,530.00
08/02/21	JHG	Review and analysis of draft plan of liquidation (1.9); review similar case law regarding plans of distribution (1.0)	2.90	340.00	986.00
08/02/21	IRS	Claims:	0.90	265.00	238.50
		Attention to internal correspondence re: Quilter investments and supporting documentation (.4)			
		Review and respond to UBO and nominee data receipt (.3)			
		Confer with JMS and PK re: update on UB project (.2)			
08/02/21	PTK	Confer with Euroclear regarding missing UBO information from Six Sis AG (.1) and Shawna Armanani regarding same (.1)	0.20	265.00	53.00
08/02/21	PTK	Confer with counsel for HA Select regarding missing UBO information	0.10	265.00	26.50
08/02/21	PTK	TCA Distribution Plan Status Call with Irina Sadovnic and Jesus Suarez	0.20	265.00	53.00
08/02/21	PTK	Confer with Shawna Armanani regarding supplemental production provided by ADS Securities (.1)	0.10	265.00	26.50

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08/02/21	PTK	Confer with Midland IRA regarding missing UBO information (.2) and Shawna Armanani regarding same (.2)	0.40	265.00	106.00
08/02/21	PTK	Confer with Irina Sadovnic and Jesus Suarez regarding missing UBO information from Quilter	0.50	265.00	132.50
08/03/21	JEP	Draft response to Zohari investor (.9); discuss with Suarez, Sadovnic, Friedman. (.5).	1.40	340.00	476.00
08/03/21	IRS	Claims:	0.80	265.00	212.00
		Attention to correspondence re: UBO data missing from israeli banks (.3)			
		Review correspondence with forensic team re: UBO analysis (.5)			
08/03/21	PTK	Confer with Shawna Armanani regarding supplemental production from Six Sis AG	0.10	265.00	26.50
08/03/21	PTK	Review and respond to inquiry from ADS Securities regarding supplemental production	0.10	265.00	26.50
08/03/21	PTK	Call with Israeli attorney's regarding contact information for clients including First International Bank of Israel (.6); prepare and submit letter for Israeli financial advisors to circulate among the Israeli nominees (.2)	0.80	265.00	212.00
08/03/21	PTK	Confer with Shawna Armanani regarding supplemental production from RBC Cees	0.10	265.00	26.50
08/04/21	IRS	Claims:	0.50	265.00	132.50
		Attention to correspondence with PKalbac and SAmarnani re: ubo data collection analysis (.5)			
08/04/21	PTK	Confer with ADS regarding last missing UBO transactions	0.10	265.00	26.50
08/04/21	PTK	Confer with Shawna Armanani regarding missing UBO information from CA Swiss & HSBC Swiss	0.10	265.00	26.50
08/04/21	PTK	Confer with Canada Life International regarding missing UBO information (.1) and Shawna Armanani regarding same (.1)	0.20	265.00	53.00
08/04/21	PTK	Confer with counsel for CA Indosuez Wealth regarding missing UBO information (.1) and Shawna Armanani regarding same (.2)	0.30	265.00	79.50
08/04/21	PTK	Confer with Cannon Investments regarding missing UBO information (.3) and Shawna Armanani regarding same (.1)	0.40	265.00	106.00

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08/05/21	JMS	Review correspondence with nominee banks and direct team.	0.50	340.00	170.00
08/05/21	IRS	Claims:	1.50	265.00	397.50
		Meet and confer with SAarnani, PKalbac and JMS re: status update on UBO data collections process and prepare internal correspondence re: pending legal research for same (.8)			
		Attention to correspondence with UBO and Nominee's re: missing data (.5)			
		Prepare correspondence to Receiver re: ubo data issues (.2)			
08/05/21	PTK	Review and respond to nominee inquiries from CA Indosuez Wealth (espana), Cannon Investments, Natixis, Banque du Luxembourg, and ADS	0.80	265.00	212.00
08/05/21	PTK	TCA Liquidation / Distribution Status Conference with YIP Associates regarding status of UBO and nominee analysis for purposes of formulating liquidation and distribution plan	0.70	265.00	185.50
08/05/21	PTK	Confer with Irina Sadovnic regarding issues collecting information from Quilter International	0.20	265.00	53.00
08/06/21	JMS	Review correspondence with nominee banks (1.7) and coordination with Maria Yip and Co.	2.40	340.00	816.00
08/06/21	IRS	Claims:	0.50	265.00	132.50
		Attention to correspondence from forensic team re: additional UBO data request (.3)			
		Review and respond to direct communications from Nominees (.2)			
08/06/21	PTK	Confer with Euroclear regarding Natixis, Korea Securities Deposit, Mazrahi, and Danske Bank	0.20	265.00	53.00
08/09/21	IRS	claims:	0.40	265.00	106.00
		attention to correspondence from yip re: missing and additional ubo data (.4)			
08/09/21	PTK	Confer with Shawna Armanani regarding list of remaining nominees that have not provided UBO data or complete UBO data	0.10	265.00	26.50
08/09/21	CEA	Research on issues with currency rate for distribution scheme.	1.20	265.00	318.00
08/10/21	IRS	Claims:	0.70	265.00	185.50

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Attention to UBO and nominee correspondence and call scheduling with UBOs re: missing data (.7)

08/10/21	PTK	Review and respond to inquiries from Euroclear, ABN Amro, and First International Bank of Israel	1.70	265.00	450.50
08/10/21	CEA	Finalize research on difference of currency rate at purchase and sale of shares for analysis on liquidation distributions.	0.20	265.00	53.00
08/11/21	JEP	Review Zohari unpaid subscriber latest communication and request for information. (.3). Investigate information and formulate appropriate response. (.6).	0.90	340.00	306.00
08/11/21	IRS	Claims:	0.90	265.00	238.50
		Confer with JMS and PK re: anonymized data for rising tide analysis (.4)			
		Attention to correspondence from forensic team re: additional UBO and nominee data requests (.5)			
08/11/21	PTK	Conference call with Quilter International	0.60	265.00	159.00
08/11/21	PTK	Review and respond to inquiries from First International Bank of Israel, Quilter investor, Bank Lombard Odier, MFex, Six Sis AG, Bank Hapoalim, Pictet & Cie, Union Bancaire Privee, and BNP Paribas;	2.00	265.00	530.00
08/11/21	PTK	Review schedule and internal records for purposes of reconciling missing investors in Banque du Luxembourg schedule	1.80	265.00	477.00
08/12/21	PTK	Review and respond to inquiry from Banque Pictet (.1) and confer with Irina regarding same (.1)	0.20	265.00	53.00
08/12/21	PTK	Review and respond to inquiry from Banque Pictet (.1) and confer with Irina regarding same (.1)	0.20	265.00	53.00
08/12/21	PTK	Confer with MFEX (.1), First International Bank of Israel (.1), and Bank Lombard Odier (.1) regarding missing UBO information	0.30	265.00	79.50
08/13/21	IRS	Claims:	0.30	265.00	79.50
		Review and respond to nominee correspondence re: missing data (.3)			
08/16/21	IRS	Claims:	0.90	265.00	238.50
		confer with PKalback re: communications with FBI on ubo data production (.2)			
		Review correspondence and schedules from SAmarnani re: inactive investor			

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nominees and prepare internal correspondence for follow up on same (.4)

Review and prepare analysis re: contract from Quilter re: beneficial ownership status (.3)

08/16/21	PTK	Confer with Euroclear regarding missing UBO information from Six Sis AG (.1) and Shawna Armanani regarding same (.1)	0.20	265.00	53.00
08/16/21	PTK	Call with First International Bank of Israel regarding missing UBO information (.5) and confer with Shawna Armanani regarding same (.2)	0.50	265.00	132.50
08/16/21	PTK	Confer with Banque Pictet regarding missing UBO information (.2) and Irina Sadovnic regarding same (.1)	0.30	265.00	79.50
08/16/21	PTK	Confer with Quilter International (.1) and Irina Sadovnic and Jesus Suarez regarding issues collecting information from Quilter International (.1)	0.20	265.00	53.00
08/16/21	PTK	Confer with MFEX regarding missing UBO information	0.10	265.00	26.50
08/16/21	PTK	Confer with Caceis Bank regarding missing UBO information (.1) and Shawna Armanani regarding same (.1)	0.20	265.00	53.00
08/16/21	PTK	Confer with Vidacos regarding missing UBO information (.1) and Shawna Armanani regarding same (.1)	0.20	265.00	53.00
08/16/21	PTK	Review and respond to email from Irina Sadovnic regarding status of UBO data collection for distribution plan	0.20	265.00	53.00
08/17/21	JMS	Continued work on TCA liquidation plan.	1.30	340.00	442.00
08/17/21	PTK	Conduct legal research to determine how investors with multiple accounts or investors with an IRA account plus an individual account are to be treated under a rising-tide analysis for purposes of formulating the distribution plan	3.60	265.00	954.00
08/17/21	EGM	Confer w/ P. Kalbac and J. Perlman regarding status of documents and communications with nominee banks and information missing from nominees for filing of liquidation plan	0.50	265.00	132.50
08/17/21	PTK	Confer with Union Bancaire Privee regarding missing UBO information (.1) and confer with Shawna Armanani regarding same (.1)	0.20	265.00	53.00
08/17/21	PTK	Confer with UBS regarding missing UBO information (.1) and confer with Shawna Armanani regarding same (.1)	0.20	265.00	53.00
08/17/21	PTK	Confer with First International Bank of Israel regarding missing UBO information (.1) and confer with Shawna Armanani regarding same (.1)	0.20	265.00	53.00
08/17/21	PTK	Confer with Israel Discount Bank regarding missing UBO information (.1) and	0.20	265.00	53.00

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		confer with Shawna Armanani regarding same (.1)			
08/18/21	IRS	Claims:	0.70	265.00	185.50
		Review legal research re: consolidated UBO and direct investor accounts for distribution plan analysis (.5)			
		Review correspondence from counsel for euroclear and hapoalim re: document and data production (.2)			
08/18/21	PTK	Prepare correspondence to Irina Sadovnic regarding status of missing UBO information from Quilter and research findings regarding issue of combining multiple accounts for single UBO	0.30	265.00	79.50
08/18/21	PTK	Review and respond to nominee inquiries from BNP Paribas, Quilter International, First International Bank of Israel, Vidacos, and Quintent	1.00	265.00	265.00
08/19/21	PTK	Review and respond to inquiry from Quilter International (.2) and confer with YIP associates regarding same (.1)	0.30	265.00	79.50
08/19/21	PTK	Confer with Shawna Armanani regarding UBOs that are potential nominees within nominees	0.40	265.00	106.00
08/19/21	PTK	Confer with advisor for investors who invested with Vidacos and Quilter International (.2) and confer with Shawna Armanani with YIP Associates regarding same (.2)	0.40	265.00	106.00
08/19/21	PTK	Review and analyze internal records and Bank Leumi schedule regarding missing information for rejected subscriptions	1.40	265.00	371.00
08/19/21	PTK	Review and analyze letter from counsel for Bank Hapoalim	0.10	265.00	26.50
08/19/21	PTK	Review and respond to UBO inquiries	0.50	265.00	132.50
08/20/21	PTK	Review and respond to UBS investor inquiry	0.20	265.00	53.00
08/20/21	PTK	Confer with counsel for CA Indosuez Wealth (Sursusal en Espana)	0.10	265.00	26.50
08/20/21	PTK	Review email from Shawna Armanani regarding UBO data collection and analysis status (.1); Review nominee transaction histories and missing UBO information spreadsheets (1.7); Review KYC/AML documents for nominees within nominees to determine if underlying UBO information available (1.7); prepare response to email with answers to Shawna's questions forr Jesus Suarez and Irina Sadovnic (.4)	3.90	265.00	1,033.50
08/20/21	PTK	Confer with wealth advisor with clients who invested with Vidacos, BBH, and Quilter regarding UBO data	0.20	265.00	53.00

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08/20/21	PTK	Review and respond to inquiry from MFEX	0.40	265.00	106.00
08/20/21	PTK	Review and respond to inquiry from Bank Lombard (.2); Review and analyze Bank Lombard schedule to match transactions and UBO data (.4); Confer with Shawna Armanani regarding same (.1)	0.70	265.00	185.50
08/23/21	JEP	Meet with J. Suarez re status of distribution plan and issues re same.	0.50	340.00	170.00
08/23/21	EGM	Confer w/ P. Kalbac regarding UBO nomination project and liquidation plan analysis and status of same	0.40	265.00	106.00
08/23/21	EGM	Conference call with Shawna Armanani regarding status of UBO and subscriber project	0.40	265.00	106.00
08/23/21	EGM	Confer w/ J. Perlman and I. Sadovnic regarding status of subscriber analysis	0.30	265.00	79.50
08/23/21	PTK	Review inquiry and document production from Quilter (.3) and confer with Irina Sadovnic (.1) and Shawna Armani (.4) regarding same	0.80	265.00	212.00
08/23/21	PTK	Review and respond to inquiry from counsel for CA Indosuez (Espana)	0.20	265.00	53.00
08/24/21	JEP	Phone conference with Shawna at Yip office, regarding data on various banks used by TCA 2014-2021, and progress on distribution plan analysis, update on nominee and UBO responsiveness to information requests. (.6). Review charts on same. (1).	1.60	340.00	544.00
08/24/21	JSR	Finish summary of doc review findings for Ocean Bank.	0.80	265.00	212.00
08/24/21	PTK	Review and respond to inquiry from Quilter International (.2) and confer with Irina Sadovnic (.1) and Shawna Armanani (.1) regarding same	0.40	265.00	106.00
08/24/21	PTK	Review and respond to inquiry and UBO data from Crescent Trustees Limited(.2) and confer with Shawna Armanani (.1) regarding same	0.30	265.00	79.50
08/24/21	PTK	Confer with Jesus Suarez and Irina Sadovnic regarding investor inquiry regarding value of pivot energy at the time of suspension (.1) and respond to investor regarding same (.2)	0.30	265.00	79.50
08/24/21	PTK	Confer with Irina Sadovnic regarding inquiry from Fundsettle	0.10	265.00	26.50
08/24/21	PTK	Review and respond to inquiry from Bank Leumi (.4) and confer with Shawna Armanani regarding same (.1)	0.50	265.00	132.50
08/24/21	PTK	Review and respond to inquiry from CA Indosuez Wealth (Espana) (.2) and confer with Shawna Armanani regarding same (.1)	0.30	265.00	79.50
08/24/21	PTK	Review and respond to investor inquiry from Canada Life International (.2) and	0.30	265.00	79.50

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confer with Shawna Armanani regarding same (.1)

08/25/21	PTK	Call with Quilter International regarding UBO data	0.20	265.00	53.00
08/25/21	PTK	Review and response to inquiry from Quilter regarding unpaid subscriptions	0.20	265.00	53.00
08/25/21	PTK	Review and response to inquiry from CA Indosuez Espana	0.20	265.00	53.00
08/25/21	PTK	Review and response to inquiry from Canada Life International	0.20	265.00	53.00
08/25/21	PTK	Confer with wealth advisor with investors who invested in Vidacos and Quilter	0.20	265.00	53.00
08/26/21	JEP	Follow up on creditors' claims received to date, documentation and ensure all information is complete-- communications with Suarez and Lowachee re same (3 x's).(6).	0.60	340.00	204.00
08/26/21	PTK	Confer with JP Bado regarding inquiry from Bank Lux investor	0.10	265.00	26.50
08/26/21	PTK	Confer with Irina Sadovnic regarding TCA creditors list (.3) and Jesus Suarez regarding same (.1)	0.40	265.00	106.00
08/26/21	PTK	Review and respond to UBO inquiries	1.00	265.00	265.00
08/26/21	PTK	Follow up with EIM and Lawshare regarding three missing UBO transactions (.2) and confer with Shawna Armanani regarding same (.3)	0.50	265.00	132.50
08/26/21	PTK	Confer with Shawna Armanani regarding missing UBO information from CA Indosuez, Canada Life International, Bank Lombard, BNP Paribas, Bank Hapoalim, and First International Bank of israel	0.90	265.00	238.50
08/27/21	JEP	Follow up on creditors' claims registerr and supporting documents with team members.	0.40	340.00	136.00
08/27/21	PTK	Prepare for call with Quilter International regarding missing UBO data (.3); Call with Quilter (.3) and confer with Shawna Armanana (.3) and Jesus suarez regarding same (.1)	1.00	265.00	265.00
08/27/21	PTK	Review and respond to UBO inquiries	0.60	265.00	159.00
08/28/21	PTK	Follow up with all outstanding supplemental UBO data and document requests	1.90	265.00	503.50
08/28/21	PTK	Review and analyze complaint against Bank of America and attached exhibits for potential red flags and allegations to support arguments for actual knowledge and substantial assistance	2.50	265.00	662.50
08/30/21	PTK	Review and confirm list of TCA creditors (2.4) and confer with Laise Lowachee regarding same (.7)	3.10	265.00	821.50

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08/30/21	PTK	Review and respond to nominee inquiries from HA select, CA Indosuez Wealth (europe), Lombard Odier, Raiffessen Ban, Six Sis AG	1.40	265.00	371.00
08/30/21	PTK	Confer with Shawna Armanani regarding CA Indosuez, BNP, & Bank Lomabrd (.2)	0.20	265.00	53.00
08/31/21	PTK	Confer with Theresa Van Vliet regarding preparing response to Bank of America Motion to Dismiss	0.30	265.00	79.50
Total 006 / Claims Administration & Objections			75.70		21,335.50
007 / Employee Benefits/Pensions					
08/12/21	IRS	employee: Attention to correspondence re: MCunningham contractor 1099 form and activation of computer services (.3)	0.30	265.00	79.50
Total 007 / Employee Benefits/Pensions			0.30		79.50
008 / Environmental					
08/16/21	JHG	Review Amerant issues regarding Circle Partners (.8); attend conference call (.7); review emails regarding same (.3).	1.80	340.00	612.00
Total 008 / Environmental			1.80		612.00
011 / Fee/Employment Applications					
08/17/21	PTK	[W/O] Confer with Elizabeth McIntosh (.3) and Jonathan Perlman (.7) regarding TCA billing entries for fee application	0.00	265.00	0.00
08/19/21	JEP	[W/O] Work on 5th Fee Application.	0.00	340.00	0.00
08/20/21	JEP	[W/O] Vendor applications for fees and costs. Work on research and obtaining answers to questions regarding particular time and cost entries in vendor requests to ensure compliance with SEC guidelines, and determine appropriate discounts.	0.00	340.00	0.00
08/20/21	PTK	[W/O] Review fee application for highlighted billing entries in fee application and amend billing entries	0.00	265.00	0.00
08/20/21	PTK	[W/O] Confer with Elizabeth McIntosh regarding fee application	0.00	265.00	0.00
08/22/21	PTK	[W/O] Edit TCA Billing Entries from 4/16/21 - 5/27/21	0.00	265.00	0.00
08/23/21	PTK	[W/O] Continue editing TCA billing entries for purposes of the fee application	0.00	265.00	0.00
08/26/21	JEP	[W/O] FEE APPLICATION. Work on fee application with E. McIntosh (1),	0.00	340.00	0.00

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		review and discuss financial reports and SFAR (.7). File fee application.			
08/26/21	EDJ	[W/O] Review fifth fee application (.3). Telephone call with Jonathan Perlman regarding same (.2).	0.00	340.00	0.00
08/27/21	GMG	[W/O] Review order.	0.00	340.00	0.00
Total 011 / Fee/Employment Applications			0.00		0.00
017 / Tax Issues					
08/02/21	IRS	tax:	0.70	265.00	185.50
		Review correspondence from JOL re: FATCA update and prepare internal correspondence re: same (.4)			
		Prepare response to JOLs re: FATCA update (.3)			
08/03/21	IRS	Tax:	0.30	265.00	79.50
		Attention to correspondence with JOLs re: FATCA (.3)			
08/05/21	IRS	Tax:	0.20	265.00	53.00
		review correspondence from tax counsel re: transmarine and xcell tax issues update (.2)			
08/24/21	GMG	Exchange emails with DSI, Transmarine and Comisky re tax strategy.	0.30	340.00	102.00
08/26/21	GMG	Conference call re Transmarine tax matters.	0.80	340.00	272.00
Total 017 / Tax Issues			2.30		692.00
019 / Banking					
08/05/21	IRS	Banking:	1.00	265.00	265.00
		Review and revise banking activity report and prepare narrative descriptions for all deposits and payments (.7)			
		Review outgoing wire confirmations (.3)			
08/10/21	IRS	Banking:	1.20	265.00	318.00
		Attention to outgoing wire instructions (.2)			
		Confer with EMC re: wire instructions and business expenses for receivership			

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accounts (.3)

Attention to communications with counsel for JH Darbie re: subpoena and request for extension of time (.4)

review court's bank response to document request and prepare internal correspondence re: same (.3)

08/16/21	IRS	Banking:	0.30	265.00	79.50
		review and revise banking activity report (.3)			
08/27/21	EGM	Review emails and communications regarding BB&T bank accounts and status of same (x3)	0.20	265.00	53.00
Total 019 / Banking			2.70		715.50

020 / Open Litigation Matters

08/04/21	JEP	Review order on relief from stay for Sunrise entity with equipment at Broward Collision.	0.20	340.00	68.00
08/05/21	IRS	Confer with JEP re: Guernsey counsel terms and conditions.	0.40	265.00	106.00
08/06/21	JEP	Review draft complaint against AMEX, including redlined changes, propose additional edits. (.5). Discuss same with M. Friedman. (.2).	0.70	340.00	238.00
08/06/21	IRS	Prepare correspondence to Guernsey counsel re revised terms.	0.40	265.00	106.00
08/09/21	JEP	Mercator. Locate and review documents relevant to 16 items on corporate representative list of areas inquiry and meet with A. B.ynn re preparation for deposition.	3.80	340.00	1,292.00
08/09/21	IRS	Review additional terms from guernsey counsel.	0.20	265.00	53.00
08/10/21	JEP	Communications re Medytox settlement negotiations and mediation scheduling with Halsey and Garo (4 x's). (.6).	0.60	340.00	204.00
08/10/21	IRS	Open Lit:	0.50	265.00	132.50
		Review W&D invoices (.3)			
		Review correspondence from counsel for AWW re: receivership update (.2)			
08/11/21	JEP	Review Mercator documents for upcoming depositions and settlement discussions.	1.40	340.00	476.00

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Date	Client	Description	Hours	Rate	Amount
08/11/21	IRS	Review and revise terms and conditions for guernsey counsel, confer with JEP re revisions and prepare correspondence to counsel re: same.	1.00	265.00	265.00
08/12/21	JHG	Preparation for telephone conference with class action plaintiffs' counsel (1.3); attend conference call (.9).	2.20	340.00	748.00
08/12/21	JEP	Mercator. Review additional documents, including credit agreement, guaranties, LOI, damages calculations, and other documents per requirements of notice of deposition. Discuss with A. Blynn in preparation for my deposition tomorrow.	5.60	340.00	1,904.00
08/12/21	IRS	Review final engagement of guernsey counsel and prepare internal correspondence re: same.	0.30	265.00	79.50
08/13/21	JEP	Mercator Florida lawsuit. Prepare for my deposition (1), Attend Donna Silverman deposition (7.5); attend my own deposition (2.5).	11.00	340.00	3,740.00
08/13/21	CBH	[W/O PER JEP] Meeting with J. Sardina regarding district court information regarding subpoena for NY secretary of state (.3).	0.00	100.00	0.00
08/14/21	JEP	Class Action Litigation. Receive and review hot docs as identified by Class Counsel for discussion. (1).	1.00	340.00	340.00
08/16/21	JEP	Prepare for and attend Litigation Team Meeting. (1.5). Separate meeting with E. Jacobs re Edison Learning settlement prospects and in person settlement conference on Friday, and preparation therefore (.5).	2.00	340.00	680.00
08/16/21	JEP	Mercator. Review arbitrator order for award (nonbinding). (.7), discuss with Blynn (.5).	1.20	340.00	408.00
08/17/21	GMG	Review memo re litigation strategy (.2); exchange emails re Atlantic Southern litigation (.2).	0.40	340.00	136.00
08/18/21	IRS	Gen Lit:	1.70	265.00	450.50
		Call with BHalsey and GG re: representation in broward collision cases and attention to internal correspondence re: same (.4)			
		Confer with EJacobs re: motion to compel aerospace (.2)			
		Review draft motion to compel aerospace and internal correspondence re: same (.5)			
		Prepare correspondence re: opportunities fund ownership structure (.3)			

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Review correspondence from opps fund counsel and internal correspondence on response strategy to same (.3)

08/25/21	JEP	Phone conference with B. Halsey re multiple litigation collection matters status, staffing.	0.60	340.00	204.00
08/26/21	JEP	Attend settlement conference with counsel for D&Os in class action case. (.7). Draft memo to file re same, including settlement terms of proposed settlement with SEC, financial disclosures, etc. (.5).	1.10	340.00	374.00
08/27/21	JEP	Receipt of proposed settlement between Press and SEC and review same.	0.80	340.00	272.00
Total 020 / Open Litigation Matters			37.10		12,276.50

031 / General Litigation

08/02/21	JEP	Litigation team weekly meeting.	1.20	340.00	408.00
08/02/21	JSR	TCA strategy session.	1.20	265.00	318.00
08/02/21	JNS	[W/O] Calendar new date for the deposition of Carlos Sandino, coordinate court reporter. Update tracking chart and case file. E-mails with Irina Sadovnic regarding deposition of Carlos Sandino	0.00	100.00	0.00
08/02/21	JNS	[W/O] Update case file with electronic filed document: ORDER granting Motion to Approve Retained Professionals	0.00	100.00	0.00
08/03/21	JEP	Receipt of communications from borrower Klein construction with documents and review same (.6). Discus with Sadovnic and direct further questioning regard IB invoices and arrangement with TCA, and review responses and follow up. (.5).	1.10	340.00	374.00
08/04/21	GMG	Review motion for extension of time, witness list and dismissal order re Broward Collision.	0.30	340.00	102.00
08/04/21	GMG	Exchange emails with Brodie.	0.30	340.00	102.00
08/04/21	JNS	[W/O] Conference with Irina Sadovnic regarding pending service of subpoena for production of documents. research on service of subpoena to the secretary of state in Albany New York, emails with process server regarding service of subpoena to LEK Securities through NY secretary of State.	0.00	100.00	0.00
08/05/21	IRS	Gen Lit:	1.50	265.00	397.50
		Continued evaluation of transactional records and preparation of demand letter for Care Environmental loan default (1.5)			
08/05/21	JNS	Emails with Manny Sires (process service) regarding the service of the	0.20	100.00	20.00

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subpoena for production of LEK Securities.

08/06/21	GMG	Review order re stay relief (.2); review witness list (.3); review motion to reopen case and hearing notice (.3).	0.80	340.00	272.00
08/09/21	JNS	[W/O]Conference with Irina Sadovnic regarding service of Subpoena for production of documents to LEK Securities.	0.00	100.00	0.00
08/11/21	MAF	Call with client regarding need for motion to compel related to motion to expand and emails to group regarding same (0.5); call with EJ to bring him to speed on motion to expand and motion to compel (0.2).	0.70	340.00	238.00
08/11/21	JNS	[W/O]Emails with Irina Sadovnic regarding re-noticing the deposition of Carlos Sandino. prepare Re-Notice of taking Deposition of Carlos Sandino. Circulate and serve re-notice. Emails to court reporter regarding cancellation of Deposition of Carlos Sandino on August 12, 2021. Update case file.	0.00	100.00	0.00
08/12/21	JNS	Finalize Motion to Approve Retained Professionals (Carey Olsen Guernsey) Prepare proposed order for the motion. E-filed Motion and submit proposed order to chambers via email.	0.80	100.00	80.00
08/13/21	GMG	Review order re leave to amend and exchange emails re same.	0.30	340.00	102.00
08/13/21	JNS	Download, save, circulate and calendar ORDER granting [164] Receiver, Jonathan E. Perlman's Motion to Approve Retained Professionals. Attention emails between counsel regarding same. Download, save, circulate and calendar ORDER granting [166] Motion for Extension of Time to file the Fifth Quarterly Fee Application	0.00	100.00	0.00
08/13/21	JNS	Amend Subpoena for production of documents to LEK Securities.	0.30	100.00	30.00
08/16/21	JNS	[W/O] Email to Reception desk coordinating reservation of a conference room for the deposition of Carlos Sandino.	0.00	100.00	0.00
08/17/21	JEP	Review Litigation meeting summary prepared by E. Jacobs.	0.30	340.00	102.00
08/17/21	JEP	Review memo on nationwide personal jurisdiction in receivership cases by following federal statutes.(.5). Direct Jacobs re use of same in motion to compel. (.3).	0.80	340.00	272.00
08/17/21	JNS	Attention to Non-Service Affidavit and Invoice submitted by Legal Process Service in connection with the LEK Securities subpoena.	0.20	100.00	20.00
08/18/21	GMG	[W/O] Exchange emails with T. Gray.	0.00	340.00	0.00
08/19/21	GMG	Review motion to withdraw and notice of hearing (.2); call with C. Schoeppel (.2).	0.40	340.00	136.00

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08/20/21	GMG	Exchange emails with Brodie (.5); call with C. Schoepl (.4).	0.90	340.00	306.00
08/23/21	RJS	[W/O PER JEP] Strategy conference with J. Perlman and A. Blynn concerning default options	0.00	340.00	0.00
08/24/21	BTC	[W/O] Begin drafting declaration of E. Jacobs in support of fee award and proposed order awarding fees against Aerospace (.6); draft notice of compliance with court order (.2).	0.00	100.00	0.00
08/24/21	BTC	Review order granting motion to compel production of documents from Aerospace and prepare notice of service of same (.4); update electronic case file and calendar relevant deadlines (.2).	0.60	100.00	60.00
08/25/21	GMG	Review letter re fraudulent transfer response (.2); attention to issues re same (.3).	0.50	340.00	170.00
08/26/21	GMG	Conference call with Bob Press' lawyers re mediation.	0.80	340.00	272.00
08/26/21	JNS	[W/O] Prepare Motions and proposed orders to withdraw as Counsel for Irina Sadovnic.	0.00	100.00	0.00
08/27/21	JEP	Review and respond to communications from JOLs regarding litigation and discovery that we can work on jointly, process for same, and setting up meeting to discuss. (4 x's).(8).	0.80	340.00	272.00
08/27/21	JNS	[W/O] Finalize and e-file Motion to withdraw as Counsel for Irina Sadovnic. Submit proposed order.	0.00	100.00	0.00
08/28/21	GMG	Exchange emails with SEC re Press settlement (.2); exchange emails with receiver re litigation claims.	0.40	340.00	136.00
08/31/21	GMG	Review notice and order re motion to compel.	0.20	340.00	68.00
Total 031 / General Litigation			14.60		4,257.50
Total:			342.80		105,638.00

=====UNBILLED DISBURSEMENTS=====

			AMOUNT
08/05/21	H238	Process Service Fee (12455-001) Legal Process Service & Investigations, LLC	125.00
08/01/21	H273	Website domain and maintenance GoDaddy (12455-001) American Express	29.16

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08/05/21	H272	Data management and hosting Wasabi Technologies Cloud storage (12455-001) American Express	8.28
08/14/21	H238	Process Service Fee (12455-001) Legal Process Service & Investigations, LLC	125.00
08/08/21	H273	Website domain and maintenance GoDaddy (12455-001) American Express	29.16
08/14/21	H231	Miscellaneous/Quick Books (12455-001) American Express	80.00
08/18/21	S101	Postage	1.02
08/19/21	S101	Postage	1.60
08/15/21	H273	Website domain and maintenance GoDaddy (12455-001) American Express	87.48
08/15/21	H231	Miscellaneous/Quick Books (12455-001) American Express	50.00
08/16/21	H268	phone forwarding net2phone (12455-001) American Express	107.23
08/15/21	H231	Miscellaneous/PODS Storage (12455-001) American Express	835.87
08/16/21	H231	Miscellaneous/USPS PO Box PO Box renewal 3 months (12455-001) American Express	82.00
08/24/21	S101	Postage	0.51
08/22/21	H273	Website domain and maintenance GoDaddy (12455-001) American Express	58.32
08/23/21	H268	phone forwarding net2phone (12455-001) American Express	94.26
08/30/21	S101	Postage	0.73
08/30/21	S101	Postage	0.53
08/30/21	H238	Process Service Fee (12455-001) Legal Process Service & Investigations, LLC	165.00
08/31/21	H272	Data management and hosting (12455-001) LDM Global, LLC	342.18
Total:			\$2,223.33

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=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JEP - Perlman	139.00	340.00	47,260.00
JHG - Genovese	17.70	340.00	6,018.00
PJB - Battista	2.90	340.00	986.00
GMG - Garno	35.60	340.00	12,104.00
RJS - Sarafan	0.00	340.00	0.00
JMS - Suarez	4.20	340.00	1,428.00
MAF - Friedman	0.70	340.00	238.00
EDJ - Jacobs	5.10	340.00	1,734.00
BMH - Halsey	20.40	265.00	5,406.00
JPB - Bado	4.00	265.00	1,060.00
EGM - McIntosh	4.10	265.00	1,086.50
IRS - Sadovnic	53.40	265.00	14,151.00
CEA - Alvarez	3.30	265.00	874.50
JSR - Rosner	2.00	265.00	530.00
PTK - Kalbac	46.80	265.00	12,402.00
JNS - Sardina	1.50	100.00	150.00
CBH - Hopkins	0.00	100.00	0.00
CIM - Monzon	1.00	100.00	100.00
MDC - Clark	0.00	100.00	0.00
JXZ - Zamora	0.00	100.00	0.00
BTC - Traina	1.10	100.00	110.00
Totals	342.80		105,638.00

=====DISBURSEMENT SUMMARY=====

S101	Postage	4.39
H273	Website domain and maintenance	204.12
H272	Data management and hosting	350.46
H268	1-800 hotline and phone forwarding	201.49
H238	Process Service Fee	415.00
H231	Miscellaneous/Others	1,047.87

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-001

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102143	303,693.76	248,757.44	9/8/2021	\$54,936.32
05/28/21	101350	295,640.85	239,599.65	9/8/2021	\$56,041.20
02/17/21	100427	327,437.75	255,053.05	9/8/2021	\$72,384.70
11/23/20	99732	59,218.50	48,559.17	9/8/2021	\$10,659.33
11/12/20	99573	379,096.70	310,537.41	9/8/2021	\$68,559.29
09/21/20	99023	399,692.71	328,640.59	9/8/2021	\$71,052.12

Total Fees 105,638.00

Total Disbursements 2,223.33

Total Bill \$ 107,861.33

Previous Balance \$333,632.96

Outstanding Balance \$ 441,494.29

Retainer Available: \$0.00

Trust Balance: \$0.00

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Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-001 - Jonathan Perlman, Receiver / TCA Fund -
TCA Global Receivership

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$93,715.00
Total Disb	\$5,193.81
Total Bill	\$98,908.81
-Retainer App	\$0.00
Previous Bal	\$333,632.96
Bal Due	\$98,908.81
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

TASK CODES ADDED PER HLH EMAIL 5/14/20

TASK CODES FOR MATTER 12455-001 ONLY PER GMG

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
001 / Asset Analysis and Recovery					
07/01/21	JEP	Receipt and review of 1st quarter TCA Aerospace Financials. (.7). Discuss with Iammartino. (.4).	1.10	340.00	374.00
07/01/21	GMG	Exchange emails re sale of loan portfolio (.3); cwork on subpoena for TCA Aerospace (1.2); exchange emails re Cleland (.2); exchange emails re Lexington prooperty (.2); exchange emails re xCell (.2); work on Champion Healthcare APAs (1.0); exchange emails with N3 counsel re JLE valuation (.2); exchange emails re Cleland (.2); review order re Broward Collision (.1).	3.60	340.00	1,224.00
07/01/21	IRS	Analysis: Review packet on North Carolina property (.2) Call with auction house re: Galveston property sale and prepare correspondence with Galveston appraisal package (.4) Prepare analysis re: valuation of master fund assets (.3)	0.90	265.00	238.50

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

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07/02/21	JEP	Analysis of remitter Gallande PTY LTD ATF THE ERA LEGAL	0.50	340.00	170.00
07/02/21	GMG	Exchange emails with DSI re Champion Healthcare (.2); exchange emails with Warren re PACV (.3); attention to issues re Pivot PPO monies (.3); exchange emails with DSI and review financials for TCA Aerospace (.5).	1.30	340.00	442.00
07/02/21	IRS	Analysis:	1.40	265.00	371.00
		Prepare correspondence to property auction house re: galveston property (.2)			
		Review auction proposal for galveston property (.3)			
		Attention to PACV negotiation update (.2)			
		Review dormant account template for cleland property and prepare correspondence to JGogin and NLamis re: same (.2)			
		Review TCA Aerospace Q1 financials and internal analysis re: same (.5)			
07/06/21	JEP	Follow up on document discovery from Ocean Bank and others.	0.50	340.00	170.00
07/06/21	JEP	Negotiate fee agreement with potential Guernsey Counsel.	0.50	340.00	170.00
07/06/21	JEP	Work on Hudson subpoena.	0.20	340.00	68.00
07/06/21	JEP	Communications with I. Sadovnic re completion of analysis of Australian Worldwide payments and accounting of all amounts do from that liquidation (.7).	0.70	340.00	238.00
07/06/21	JEP	Review and edit latest draft of Cardinale settlement agreement. (.3). Phone call with Jacobs re same and direct to complete final agreement and obtain payment (.3).	0.60	340.00	204.00
07/06/21	JEP	Further analysis of TCA Aerospace financials and communications. (.6). Phone call with lammartino re same (.5). Phone call with Garno re strategy, and draft email to Garno, Sadovnic, Genovese re same. (.6).	1.70	340.00	578.00
07/06/21	JEP	Receipt and review of communications regarding Pac V negotiations, and potential settlement, and production of additional documents. (.5). Phone call with lammartio re same including NDA. (.4).	0.90	340.00	306.00
07/06/21	JEP	Further discussion of Zenergy settlement and objeciton with Garno.(2 x's).	0.20	340.00	68.00
07/06/21	GMG	Exchange emails with DSI re PACV (.3); exchange emails with Warren re PACV settlement offer (.4); prepare NDA re PACV (1.0); exchange emails re	2.10	340.00	714.00

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07/06/21	IRS	PACV NDA (.2); exchange emails re Australian settlement payments (.2). Analysis:	0.50	265.00	132.50
		Attention to internal correspondence re; subpoena process for Aerospace documents (.3)			
		Review correspondence from AUS counsel re: Australian worldwide litigation (.2)			
07/07/21	JEP	TCA Opportunities and TCA Aerospace. Multiple communications regarding subpoenas with Garo and Sadovnic (.4), review same (.5). Progress document production.(.2)	1.10	340.00	374.00
07/07/21	JEP	Negotiations with Cary Olson Firm for retention in Guernsey.	0.30	340.00	102.00
07/07/21	GMG	Exchange emails with receiver re Zynergy (.3); exchange emails with receiver re TCA Aerospace (.4); exchange emails with DSI re TCA Aerospace financials (.3); exchange emails with Hall re Pivot sales proceeds (.3); work on TCA Aerospace subpoenas (.6); call with B. Shraiberg re Zynergy (.4).	2.30	340.00	782.00
07/07/21	IRS	Analysis:	0.90	265.00	238.50
		Attention to incoming funds re: australian worldwide liquidation (.2)			
		Call with JEP re: loan portfolio sale memo (.2)			
		Confer re: galveston auction process (.2)			
		Attention to correspondence from forensic team re: master fund solvency schedules (.3)			
07/07/21	IRS	Review internal correspondence re: zenergy bankruptcy claim.	0.20	265.00	53.00
07/08/21	IRS	Analysis;	1.40	265.00	371.00
		Review settlement analysis and payoff information for Amian care (.3)			
		Call and presentation with williams auction house re: galvetson property auction and valuation process (.6)			
		Confer with JEP re: proposal for galveston auction (.3)			
		Prepare correspondence re: loan portfolio valuation (.2)			

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07/09/21	JEP	Analysis of Amian settlement proposal, discuss response with Jacobs and direct same.	0.60	340.00	204.00
07/09/21	JEP	Guernsey counsel retention negotiations.	0.30	340.00	102.00
07/12/21	JEP	Work on Charter School issues, and strategy. Communications with industry expert (.5)(3 x's by email).(6). Schedule meeting re same. (.1).	0.70	340.00	238.00
07/12/21	GMG	Review auction proposal for Galveston property (.3); exchange emails with DSI re Induarte (.2); exchange emails with DSI re Champion Healthcare (.3).	0.80	340.00	272.00
07/12/21	IRS	Analysis:	0.20	265.00	53.00
		Attention to correspondence re: Indumate funds recovery (.2)			
07/13/21	JEP	Edison Learning. Work with E. Jacobs on Edison Learning debt solutions, analysis of financial information, direct acquisition of documents to create business valuation by DSI, analysis of potential bankruptcy. (1.5). Phone call with director of school regarding issues of operating the business and determining potential buyers (.8).	1.80	340.00	612.00
07/13/21	GMG	Exchange emails with Sandino (.2); exchange emails re Broward Collision (.2); review bankruptcy pleadings re X-Cell (.2).	0.60	340.00	204.00
07/13/21	PTK	Confer with Irina Sadovnic regarding inquiry from counsel for HA Select regarding tax reporting	0.10	265.00	26.50
07/14/21	JEP	Communications with E. Jacobs on status of Cardinale/Sprockets settlement (3 x's) and funds just received. (.5).	0.50	340.00	170.00
07/14/21	GMG	Review Galveston auction proposals and exchange emails re same (.5); exchange emails re press wire (.2); call with L. Harac (.3); exchange emails with Schoeppel (.3); exchange emails with Schneider (.2); review Cominsky letter and exchange emails with DSI re XCell (.3); call with DSI re XCell and IRS issues (3); conference call with receiver re Galveston sale (1.3).	3.40	340.00	1,156.00
07/14/21	IRS	Analysis:	0.30	265.00	79.50
		Confer re: insider settlement negotiations and process (.3)			
07/15/21	JEP	Receipt and review of Pac V NDA as requested to obtain additional financial documentation. (.2) Discuss same with Garno, edit, and execute. (.5).	0.70	340.00	238.00
07/15/21	GMG	Exchange emails with Green re Hallcorp (.1); exchange emails and review proposed changes to PACV NDA (.4); exchange emails with Rocke re Edison Learning (.1); conference call re Edison Learning (.4); conference call re XCell	3.60	340.00	1,224.00

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(.5); call with L. Harad (.4); exchange emails re TCA EP World (.3); internal conference re Edison Learning (.5); exchange emails with DSI re TCA EP World (.3); meet with receiver re TCA EP World (.3); exchange emails and proposals re sale of loan portfolio (.3).

07/15/21	IRS	Analysis:	1.50	265.00	397.50
		conduct research and prepare analysis re: EP world loan and SPV relationship (1)			
		Confer with JEP re: EP world loan status and review internal correspondence re: loan and SPV ownership structure (.5)			
07/15/21	CIM	Review appraisal report and Galveston County, Texas public records re: deeds related to properties listed in the report; email to B. Halsey re: findings.	0.70	100.00	70.00
07/16/21	JEP	Receive notice of NSF for Ristick final settlement payment and email from Axos re directions (.2). email and phone calls with E. Jacobs re same (3 x's). (.3).	0.50	340.00	170.00
07/16/21	IRS	Analysis:	0.60	265.00	159.00
		Prepare correspondence to PWilson re: accounting for AWW liquidation funds (.2)			
		Call with former commissions consultant for TCA IB deals (.4)			
07/19/21	GMG	Review JLE valuation report and exchange emails re same (.6); conference call with Hallcorp re Galveston property (.8); exchange emails and review JLE financial information with N3 counsel (.3); exchange emails with Crump re Flame X (.2); confer with receiver re sale of Galveston property (.5).	2.40	340.00	816.00
07/19/21	IRS	Analysis:	0.20	265.00	53.00
		Review accounting provided by the AWW liquidators (.2)			
07/20/21	JEP	Phone conference with Tibor Stern counsel Patrick Stengl, Jim Sallah, Mike Friedman and Eric Jacobs. (1). Post meeting conference with E. Jacobs re same. (.4).	1.40	340.00	476.00
07/20/21	GMG	Exchange emails with DSI re JLE (.2); exchange emails with N3 counsel re JLE (.2); call with L. Horac re TCA EP World Financials for sale (.3); exchange emails with DSI re same (.2).	0.90	340.00	306.00
07/21/21	JEP	Phone conference with G. Garino and E. Jacobs, regarding recovery of jewelry	0.90	340.00	306.00

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and transfers by Receivership Entities to Stern Jewelers and to Press and wife, following yesterday call with Stern counsel. Develop strategy, direct tolling agreement, demand upon Presses, forensic analysis of additional transfers, and Motion for Turnover. (.9).

07/21/21	GMG	Exchange emails with DSI re JLE (.3); call with DSI re JLE (.5); conference call with receiver (.9).	1.70	340.00	578.00
07/22/21	JEP	Review TCA client Wayne Klein/Klein Construction correspondence and documents pulled by Jackie Going. (.9). Communications with Sadovnic and Garno re instructions for interview and determination on UCC lien and additional \$10k potentially owed. (.3).	1.10	340.00	374.00
07/22/21	GMG	Exchange emails with Warren re PAEV(.2); exchange emails re Flame X. Elanife (.2); conference call with Crump re same (.6).	1.00	340.00	340.00
07/22/21	IRS	Confer re: Texas property appraisal and sale process update.	0.30	265.00	79.50
07/23/21	JEP	Multiple communications with J. Going (2 x's), Sadovnic (4 x's), re Klein Construction Loan, IB and Advisory Agreements, records, UCC recording, and directive to contact Lucosky Firm regarding same and their response. (.8).	0.80	340.00	272.00
07/23/21	GMG	Exchange emails re Hallcorp.	0.30	340.00	102.00
07/23/21	IRS	Attention to internal correspondence re: property appraisal process (.2)	0.20	265.00	53.00
07/26/21	JEP	Receipt and review of TCA Aerospace objections to subpoenas for documents (.4), review Sadovnic correspondence re same(.2), draft email re strategy and motion to compel to Sadovnic, Garno, Friedman, including relevant caselaw. (.5).	1.10	340.00	374.00
07/27/21	JEP	Direct review of stipulation with JOLs for issues on B Riley engagement.	0.30	340.00	102.00
07/27/21	JEP	Communications re jewelry in Bob Press and wife possession that was purchased with Receivership funds via credit card payment. (.3); approve same (.2).	0.50	340.00	170.00
07/27/21	GMG	Review proposed revisions to Champion APAs and exchange emails re same (.5); conference call with proposes broker/auctioneer re Galveston property (1.0); confer with receiver re same (.3).	1.80	340.00	612.00
07/27/21	GMG	Review Goodman letter and exchange emails with receiver re same.	0.40	340.00	136.00
07/28/21	GMG	Exchange emails re Hillcorp offer to purchase Galveston property (.3); exchange emails and review documents re JLE (.3).	0.60	340.00	204.00
07/29/21	JEP	Prepare for call with IB client W. Klein, review IB term sheet, advisory	0.90	340.00	306.00

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agreement, sharepoint documents (.5); phone call with M. Friedman and Sadovnic re same (.4).

07/29/21	GMG	Exchange emails with Canadian Counsel re Scanufe (.4); exchange emails with auctioneer re Galveston (.2).	0.40	340.00	136.00
07/29/21	IRS	Analysis:	0.40	265.00	106.00
07/30/21	JEP	Prepare correspondence to SCuff re: Iteknik asset recovery and identification process and confer with BHalsey re: same (.4)			
07/30/21	JEP	Pac V. Review Updated information and status provided by Pacific Ventures counsel Stephen Warren at H&K. (.3). Pull and review S-1 filings including latest amended filing regarding capital raise, assets, profitability status (.8); communications with Garno re case strategy (.4).	1.50	340.00	510.00
07/30/21	JEP	Communications with Garno (2 x's), re EP World marketing and sale, and Press strategy (.4). Phone call with Garno re strategy. (.4).	0.80	340.00	272.00
07/30/21	GMG	Exchange emails with Texas counsel and others re sale of Galveston property (.3); exchange emails with New Zealand counsel and review letter to Leferink re JLE (.5); conference call with receiver (1.0).	1.80	340.00	612.00
07/30/21	GMG	Review Galveston offer and supporting documents (.2); exchange emails re same (.2).	0.40	340.00	136.00
07/30/21	GMG	Call with C. Harac re EP World (.2); exchange emails with HK re PACV (.2); exchange emails with receiver re PACV (.2); exchange emails with Comisky re Transmarine (.2).	0.80	340.00	272.00
07/30/21	IRS	Analysis:	0.20	265.00	53.00
		Attention to correspondence with SCuff re: Iteknik asset analysis and recovery issues (.2)			

Total 001 / Asset Analysis and Recovery

62.90

20,520.50

002 / Asset Disposition

07/01/21	JEP	DSI team conference call on all loan issues and SPV issues.	0.80	340.00	272.00
07/06/21	BMH	Receipt and review of correspondence from Receiver regarding Master Sale List; revised and updated same.	0.60	265.00	159.00
07/06/21	BMH	Galveston property - receipt and review of correspondence from local counsel in Texas regarding representation for sale of property, and broker resources related to same; review of secondary authority regarding same; drafted	0.80	265.00	212.00

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response to same.

07/07/21	JEP	Communications with J. Luzinski re documents and data to be shared with prospective sellers of loan portfolio. (.4). Analysis of same (.8). Direct creation of NDA for process (.2).	1.40	340.00	476.00
07/07/21	EGM	Review email from M. Hall regarding time any tax claims filed in response to motion to approve APA regarding Pivot and confer w/ J. Perlman and G. Garno regarding same	0.20	265.00	53.00
07/07/21	EGM	Attention to property located in NY and disposition of same; email with certified storage regarding same	0.20	265.00	53.00
07/08/21	JPB	Review/respond to investor iadvisor inquiries regarding NAV and/or current holdings.	2.00	265.00	530.00
07/08/21	BMH	Galveston property - Receipt and review of correspondence and proposal from Williams and Williams to auction the property.	0.70	265.00	185.50
07/09/21	JEP	Work on communications and analysis regarding loan portfolio, review and edit of NDA,	1.60	340.00	544.00
07/09/21	MSF	[W/O PER JEP] Preparation of non disclosure agreement related to sale of loan portfolio.	0.00	340.00	0.00
07/09/21	IRS	Disposition:	0.30	265.00	79.50
		Review final proposal for auction of galveston property and prepare internal correspondence re same (.3)			
07/12/21	JEP	Work on obtaining IB firm to run sales process for loan portfolio sale, including email correspondence re same, and preparation of summaries for sales process (1.1), discussions with B. Halsey to make changes and provide additional information for same (.6).. Interview prospects, including J. Howard (.8). Execution and send NDAs. (.5). Provide preliminary information.	3.00	340.00	1,020.00
07/12/21	JEP	Review and executed TCA Cardinale settlement agreement. Discuss with E. Jacobs.	0.50	340.00	170.00
07/12/21	IRS	Disposition:	0.20	265.00	53.00
		Attention to follow up re: williams proposal for galveston auction (.2)			
07/13/21	JEP	Receipt of fully executed NDA from J. Howard (.2). Provide loan portfolio summary data (.3), further communications with J. Howard re portfolio (.7).	1.20	340.00	408.00
07/13/21	BMH	Galveston Property - receipt and review of auction proposals from third-party	1.80	265.00	477.00

Genovese Joblove & Battista, P.A.
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potential auctioneers, and review of authority regarding the sales process and potential for a possible private sale, in preparation for recommendation conference with Receiver.

07/13/21	IRS	Disposition:	0.20	265.00	53.00
		Review proposal and NDA for loan portfolio sale manager (.2)			
07/14/21	JEP	Galveston property. Discussions with Braun. (.4). Review proposals (1). Meet with Sadovnic and Garno to discuss response. (.7).	2.10	340.00	714.00
07/14/21	BMH	Galveston property - receipt and review of Revised Appraisals from Hilcorp, and review of offers from potential buyers, proposals from acutioneers, and legal authority in advance of conference with Receiver and counsel to decide on best course of action for sale of properties on the Bolivar peninsula.	1.60	265.00	424.00
07/14/21	BMH	Attended conference call with Receiver and counsel on strategy for sale of the Bolivar peninsula properties.	1.20	265.00	318.00
07/14/21	IRS		1.40	265.00	371.00
		Conduct analysis of auction and property sale proposals (1.4)			
07/15/21	JEP	In person meeting with G. Garno re EP World SPV, valuation documentation, amount TCA loaned to EP following taking ownership of membership. Also discuss sales process (.6). Draft memo to team re next steps, and confirmation with additional documentation. (.3).	0.90	340.00	306.00
07/15/21	JEP	Meet with Halsey, obtain update from appraiser re impact of issues on appraisal (.2), obtain update on Hilco interest and arrange call to take proposal (.2); communications (2 x's) with Jim Howard re sales process and proposal for loan portfolio (.5); communications regarding EP world with Garno re strategies for maximizing value (.3); meet with Sadovnic re same and direct follow up with DSI to obtain corporate governance documents, loan documents for review in light of potential strategies including sale, and direct working on strategy to reactivate relevant entity (.5).	1.70	340.00	578.00
07/15/21	BMH	Review of Appraisal Reports, Report of M. Urban, public records and local zoning ordinances to prepare correspondence to M. Urban requesting updates and additional basis for initial appraisal report given new information.	1.20	265.00	318.00
07/15/21	IRS	Disposition:	0.10	265.00	26.50
		Attention to correspondence with property appraiser re: Galveston property appraisal review (.1)			

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07/16/21	BMH	Multiple correspondence with Hilcorp regarding meeting next week to discuss offer and potential purchase of Galveston property.	0.50	265.00	132.50
07/16/21	IRS	Disposition: Review NDA re: PACV negotiations (.2) Review correspondence re: loan portfolio sales team (.2)	0.40	265.00	106.00
07/19/21	JEP	Review Galveston appraisals (.5); phone call with Hilcorp executives regarding their interest in the property and potential acquisition and then re-deed following Army Corp mitigation (1), phone conference with Garno and Halsey post-call and develop strategy for same, set up call with local Galveston broker. (.5).	2.00	340.00	680.00
07/19/21	BMH	Galveston property - review of all proposals and offers, and of secondary authority to prepare for and attend conference with potential buyer Hilcorp and its VP of Land, with Receiver and Receiver's counsel, to discuss Hilcorp's purchase offer.	1.50	265.00	397.50
07/19/21	IRS	Disposition: review correspondence from appraiser re: update to galveston appraisal. (.1)	0.10	265.00	26.50
07/22/21	JEP	Communication with Braun re potential retention as auctioneer of Galveston (.2), communication with Sadovnic re interview of Texas broker re alternative sales process (.2).	0.40	340.00	136.00
07/23/21	JEP	Communications re Galveston sales process, meeting with Texas broker, discuss with Sadovnic and Halsey 3 x's (.5).	0.50	340.00	170.00
07/23/21	JEP	Further analysis of loan portfolio, sales process options (.8), review and edit investment banker engagement proposal (.8); provide engagement proposal and issues and edits to J. Luzinski for comment, including potential reduction in fee. (.3).	1.90	340.00	646.00
07/26/21	JEP	Review and analysis of DSI comments on B. Riley proposed engagement, and reasonable reductions and realignments.(.6); multiple communications with J. Luzinski re same (.4); preparation for meeting with J. Howard (.6); attend meeting with J. Howard (.8), draft response to B. Riley re issues resolved and issues that remain for discussion, provide documents to B. Riley for review (.7), work on potential success fee schedule (.6).	3.10	340.00	1,054.00
07/27/21	JEP	Communications with Luzinski at DSI and with J. Howard at B. Riley, furthering due diligence for final negotiation of DSI engagement. (5 x's) .8	0.80	340.00	272.00

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07/27/21	JEP	Prepare for and attend call with Williams and Williams auction house re Galveston (1); draft memo re same (.4). Phone call with Halsey re same and re need for broker consult (.4); Discuss with Sadovnic and Garno thoughts on process (.4).	2.20	340.00	748.00
07/27/21	JEP	Lengthy call with Luzinski re agreement structure with B Riley as IB to sell loan portfolio (.7); draft edits to proposal and discuss with J. Howard. (.4). Make further edits to agreement and circulate (.7).	1.80	340.00	612.00
07/27/21	IRS	Disposition: Attention to negotiations for loan portfolio sale broker commission and sale process and confer with JEP and JG re: agreed order on JOL notice for same (.5) Call with Williams auction house re: galveston property sale process (.9)	1.40	265.00	371.00
07/28/21	JEP	Review correspondence from Williams auction firm for estimate on marketing costs and budget, and respond to same. (.2).	0.00	340.00	0.00
07/28/21	BMH	Galveston Property - receipt and review of multiple correspondence and materials from local counsel regarding encumbrances on property, and potential brokers to assist in the same of same.	1.60	265.00	424.00
07/28/21	IRS	Disposition: Attention to correspondence re: retained professional terms for sale of loan portfolio and conferral requirement with JOLs (.3)	0.30	265.00	79.50
07/29/21	JEP	Follow up on broker referral in Texas to discuss Galveston issues with B. Halsey.	0.20	340.00	68.00
07/29/21	JEP	Review executed engagement with B. Riley received today (.2), provide to SEC with explained discounts for position on retention (.2), direct preparation of motion for court approval (.2).	0.60	340.00	204.00
07/29/21	GMG	Exchange emails and review engagement issues re sale of loan portfolio.	0.30	340.00	102.00
07/29/21	IRS	Disposition: Review correspondence from auction house re: marketing fees for auction of galveston property (.1) Review additional land survey's and correspondence on same for galveston property (.2)	0.30	265.00	79.50

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07/30/21	JEP	Review offer by Hilcorp of \$100k for tracts, followed by mitigation and reassignment back to Receiver for resale, including proposed deed with restrictions, and exhibits. (.7), further communications with Garno and Halsey re next steps and TX and appraiser analysis to evaluate. (.3).	1.00	340.00	340.00
07/30/21	JEP	Review motion to approve retention of B. Riley and file with court, provide update to J. Howard at B. Riley.	0.20	340.00	68.00
07/30/21	JEP	Further review of title commitment and feasibility report (1). Multiple conversations with potential broker at Braun Int'l re same (.5). Obtain information for private sale brokers, and set up meeting for next week (.3).	1.80	340.00	612.00
07/30/21	JEP	Phone conference with S. Moot re engagement with B. Riley for sale of loan portfolio.	0.50	340.00	170.00
07/30/21	BMH	Galveston Property - Receipt and review of correspondence, insurance and mitigation report from local counsel, and review of TCA records regarding same, in advance of call with local broker and counsel.	2.60	265.00	689.00
Total 002 / Asset Disposition			51.70		15,988.00
004 / Business Operations					
07/01/21	JEP	Work on financial reporting and update of information therein.	1.00	340.00	340.00
07/02/21	JEP	Receipt of notification of failed wire to Master Fund. Work on identifying sender to notify and resend with correct wire instructions.	0.40	340.00	136.00
07/02/21	JEP	Work on financial documentation for Receivership.	0.80	340.00	272.00
07/02/21	IRS	Attention to EFI and regus invoices and payment (.3) Prepare analysis for DSI re: incoming wire transaction descriptions and attention to internal correspondence re: same (.4)	0.70	265.00	185.50
07/02/21	EGM	Continue review of historical documents and e-mails (5.6).	0.30	265.00	79.50
07/07/21	JEP	Attend to payment of invoices including certified storage.	0.40	340.00	136.00
07/07/21	IRS	Attention to retained professional fees and scope of work (.3); review outgoing wire instructions for vendor payments (.2)	0.50	265.00	132.50
07/09/21	JEP	Attend to invoices and banking issues.	0.40	340.00	136.00
07/12/21	IRS	Business:	0.20	265.00	53.00
		Review list of open and closed SPVs for latest reporting period (.2)			

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07/13/21	JEP	Attend to Ristick loan and payments. Communications re same.	0.40	340.00	136.00
07/13/21	IRS	business:	0.20	265.00	53.00
		Prepare correspondence to receiver re SPV payroll issues (.2)			
07/14/21	JEP	Multiple discussions regarding remaining BBT accounts relating to XCell and Xenergy (Sadovnic and Garno). Confirm that accounts belong exclusively to TCA as its property. Sweep accounts to Axos Receivership account. 1.1	1.10	340.00	374.00
07/14/21	IRS	Business:	0.60	265.00	159.00
		Review correspondence re: xcell operations and creditor payments (.3)			
		Review correspondence from Fox Rothchild re: xcell invoices (.1)			
		Review transmarine operating account authority letter (.2)			
07/15/21	IRS	Business:	0.40	265.00	106.00
		Attention to correspondence with NLamis re: director report template for cleland property registration and confer with JGogin re: same (.4)			
07/16/21	IRS	Business:	1.00	265.00	265.00
		Conduct research and analysis re: klein construction portfolio deal and surrounding terms (.5)			
		Confer with JEP re: klein construction portfolio deal and attention to correspondence re: same (.4)			
		review correspondence from NLamis re: cleland property registration report (.1)			
07/16/21	IRS	Prepare correspondence re: Tierpoint negotiations for future vendor agreement and review prior outstanding invoices.	0.40	265.00	106.00
07/19/21	IRS	Call with counsel for Tierpoint re: settlement negotiations for vendor services and prepare recommendation to receiver on same (.5)	0.80	265.00	212.00
		Confer with IT team re: receiver email forwarding and security protocol (.3)			
07/20/21	GMG	Exchange emails re Tierpoint.	0.20	340.00	68.00

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07/20/21	IRS	Business ops:	0.20	265.00	53.00
		Confer with JEP re: tierpoint services and contract negotiations (.2)			
07/21/21	IRS	Business:	0.40	265.00	106.00
		Attention to correspondence with Cayman counsel and JOL counsel re: FATCA CRS filings for fund compliance (.3)			
		Review final NDA for PacV negotiations re: loan payments (.3)			
		Attention to call from TCA borrower (.1)			
07/22/21	IRS	Business Ops:	0.80	265.00	212.00
		Prepare correspondence to JGogin re: portfolio deal documents for negotiations with borrower (.2)			
		Review documents and analysis re: Klein construction portfolio deal and attention to internal correspondence re: same (.6)			
07/23/21	IRS	Business:	0.90	265.00	238.50
		Attention to calls from WKlein re: UCC lien and prepare correspondence to WKlein re: call on same (.3)			
		Attention to internal correspondence with JEP re: Klein construction deal. (.4)			
		Prepare correspondence to JGogin re: UCC liens (.2)			
07/26/21	IRS	Prepare follow up to DSI re: xcell agreements and lockbox account (.2)	1.10	265.00	291.50
		Review xcell account agreements and stock powers and prepare internal correspondence to GGarno re: analysis of same (.5)			
		Review incoming funds receipt for Amian care (.1)			
		Attention to correspondence with WKlein re: meeting on TCA transaction (.2)			
		Prepare follow up with Receiver re: tierpoint negotiations for vendor contract (.1)			
07/27/21	JEP	Review Rise Line notice of debt maturity regarding claim against Natcom (.3);	1.30	340.00	442.00

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research Natcom documents, debt instruments, relationships with TCA Opportunities Fund. (.6); communications with Garno re same and re responsive action if any (.4).

07/27/21	IRS	Business:	0.90	265.00	238.50
		Attention to internal correspondence re: tierpoint and remote server needs for loan portfolio (.5)			
		Review transactional documents re: Klein Construction deal and prepare correspondence to LBrookman re: additional information on same (.4)			
07/28/21	IRS	business:	1.30	265.00	344.50
		Attention to correspondence re amian care loan payments (.2)			
		Confer with DSI re: loan payment updates and calculation (.2)			
		Review correspondence and document analysis from SBrookman re: klein construction (.4)			
		Review correspondence from Natcom counsel re: maturity notices from rise line (.5)			
07/29/21	JEP	Phone conference with Sadovnic and head of IT Bushman to discuss strategies for reducing Tierpoint monthly expense for maintenance of TCA computer system and access to data.	0.50	340.00	170.00
07/29/21	IRS	Business:	2.10	265.00	556.50
		Attention to correspondence re: signature authority for JLE audit confirmation (.3)			
		Confer with JEP and MAF re: klein construction loan documents and prepare analysis of communications with TCA on same (.7)			
		Prepare correspondence to JGogin re: IB fee invoices (.1)			
		Review and prepare analysis of Klein construction IB fee invoices (.5)			
		Confer with JEP and JBushman re: tierpoint services (.5)			
07/29/21	CIM	[W/O] Work on 5th fee application and exhibits.	0.00	100.00	0.00

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07/30/21	JEP	Phone conference with I. Sadovnic re Fatca status on obtaining new portal credentials, obtaining additional data for analysis and sources for same.	0.70	340.00	238.00
07/30/21	IRS	business:	0.70	265.00	185.50
		Attention to communications with WKlein re: TCA transactions and loan documents (.2)			
		Attention to correspondence re: EP world entity standing. (.3)			
		Review art moves invoice and prepare correspondence re: payment for same (.2)			
Total 004 / Business Operations			20.70		6,025.50
005 / Case Administration					
07/01/21	IRS	[W/O] - Admin:	0.00	265.00	0.00
		Prepare correspondence to retained professionals re: billing guidelines (.3)			
07/02/21	CBH	[W/O PER JEP] E-mail correspondence with I. Sadovnic regarding filing of receivership order on CA Central District.	0.00	100.00	0.00
07/06/21	IRS	[W/O PER JEP] Admin:	0.00	265.00	0.00
		Review retained professional rates and prepare internal correspondence re: Guernsey counsel rates (.3)			
07/07/21	IRS	Review general investor communications.	0.20	265.00	53.00
07/07/21	IRS	Admin:	0.50	265.00	132.50
		Confer with JEP re: case management.			
07/08/21	EGM	[W/O] Edit GJB Bills for 5th Fee application (5.8); confer w/ J. Perlman and I. Sadovnice regarding same (.2)	0.00	265.00	0.00
07/08/21	IRS	Admin:	2.30	265.00	609.50
		Call with account team for Euroclear investor group (.9)			
		Confer with JBado, LLowachee, and PKalbac re: general investor communications and response protocol (.7)			
		Attention to correspondence re: guernsey counsel fees (.2)			

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		Confer with JEP re: case management (.5)			
07/09/21	EGM	[W/O] Review GJB bills and confer w/ J. Perlman and I. Sadovnic regarding same	0.00	265.00	0.00
07/09/21	EGM	[W/O] Draft 5th Fee application	0.00	265.00	0.00
07/09/21	IRS	Admin:	0.70	265.00	185.50
		Attention to communications with israeli investor group (.3)			
		Review revised and updated investor contact information sheet from fund administrator (.2)			
		Attention to internal correspondence re: tierpoint invoices (.2)			
07/12/21	EGM	[W/O] Draft 5th Fee Application	0.00	265.00	0.00
07/12/21	IRS	Admin:	0.60	265.00	159.00
		Attention to correspondence re: Guernsey counsel fee agreements (.2)			
		review tca mail notices and correspondence and route accordingly (.4)			
07/13/21	EGM	[W/O] Draft 5th Fee application	0.00	265.00	0.00
07/13/21	IRS	Admin:	0.50	265.00	132.50
		Attention to general investor inquiries (.3)			
		Prepare correspondence to retained professionals re: 5th status report updates (.2)			
07/14/21	EGM	[W/O] Draft 5th Fee application	0.00	265.00	0.00
07/14/21	IRS	Admin:	1.10	265.00	291.50
		Prepare correspondence to israeli investor group re: ubo data collection (.2)			
		Case management conference with GMG and JEP (.4)			
		Review and revise proposed engagement letter for guernsey counsel (.5)			
07/15/21	EGM	[W/O] Darft 5th fee application	0.00	265.00	0.00
07/15/21	IRS	Admin:	1.10	265.00	291.50

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Review and respond to general investor inquiries and confer with PK and JPB
re: response protocol (.7)

Review and revise terms of business for guernsey counsel engagement (.4)

07/16/21	JPB	Phone call with two European investors (1.2 & 1.8, respectively) regarding status of the Receivership and liquidation plan. Review investor files with L. Lowachee (1.2).	1.20	265.00	318.00
07/16/21	IRS	Admin:	0.30	265.00	79.50
07/19/21	JEP	Prepare case management report and pending items agenda for internal discussion. [W/O PER JEP] Open new file matters for contingency litigation cases that are being filed.	0.00	340.00	0.00
07/19/21	JMS	Review issues related to correspondence with Zohari (.4)	0.40	340.00	136.00
07/19/21	JPB	Review email (.2) and phone call with banking institution Financial advisor representing multiple investor regarding (1) whether subscription documents have been received (2) unfulfilled subscription orders (3) whether additional documentation is required by the receiver and (4) status of the distribution plan. (1.7). Review documents on file for investors in anticipation of follow up phone call. (2.0). Follow up with advisor with findings (0.5).	4.40	265.00	1,166.00
07/19/21	IRS	Admin:	4.00	265.00	1,060.00
07/20/21	GMG	Prepare 5th quarterly status report (4) Review DSI email and attachment re interim report.	0.50	340.00	170.00
07/20/21	JPB	Phone call with US investor (1.5) and European investor (1.3) regarding the status of the Receivership and distribution plan. Review file with L. Lowachee (.8)	1.30	265.00	344.50
07/20/21	IRS	Admin:	2.00	265.00	530.00
07/21/21	JPB	Continued preparation of 5th status report with DSI and partial GJB updates (2) Review/respond to investor inquiries received flagged by P. Kalbac and I. Sadovnic.	0.80	265.00	212.00
07/21/21	EGM	[W/O] Confer w/ SEC regarding deadline to submit fee application	0.00	265.00	0.00

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07/21/21	IRS	Admin:	0.70	265.00	185.50
		Conference re: israeli investor group documents (.3)			
		Conference re: case management with JEP (.4)			
07/22/21	CEA	Prepare, elaborate, and revise chapter 15 proceeding update for Receiver fifth report.	1.60	265.00	424.00
07/22/21	IRS	Admin:	2.20	265.00	583.00
		Attention to correspondence with israeli investor group re: call update (.2)			
		Continued preparation of 5th status report and incorporate retained professional comments (2.0)			
07/26/21	IRS	Admin:	1.80	265.00	477.00
		Continued preparation of 5th status report (1.5)			
		Confer with JEP re: case management (.3)			
07/28/21	JEP	Work on quarterly report initial draft sections.	1.40	340.00	476.00
07/28/21	EDJ	Review and revise Receiver's Fifth Quarterly report.	2.20	340.00	748.00
07/28/21	GMG	Review B. Riley engagement letter.	0.30	340.00	102.00
07/28/21	IRS	Admin:	0.90	265.00	238.50
		Confer with BHalsey re: quarterly status report updates and prepare internal correspondence re: same (.4)			
		Review and revise status report (.5)			
07/29/21	JEP	Work on quarterly report.	1.50	340.00	510.00
07/29/21	GMG	[W/O PER JEP] Review order re extension of time.	0.00	340.00	0.00
07/29/21	BMH	Review of all active litigation and delinquent loan matters, and prepared inserts for Fifth Quarterly Status Report.	3.90	265.00	1,033.50
07/29/21	EGM	[W/O] Edit fifth fee application (1,6); edit exhibits to same (2.5)	0.00	265.00	0.00
07/29/21	IRS	Admin:	3.90	265.00	1,033.50

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attention to correspondence re: quarterly status report (.3)

Attention to general israeli investor inquires (.2)

Confer with JEP re case management (.4)

Review and revise motion for extension of time to file status report (.3)

Continued preparation of quarterly status report (2)

Review final engagement for retained professionals for loan portfolio sale, confer with JEP re: terms, and prepare correspondence to SEC on motion for approval of broker (.7)

07/29/21	CBH	[W/O PER JEP] Receipt and review of motion to extend time to file quarterly status report (.2); attention to demand letter and e-mail correspondence from J. Sardina regarding updates to subpoena chart (.2).	0.00	100.00	0.00
07/30/21	JEP	Phone call with Garno re quarterly report edits (.3)	0.30	340.00	102.00
07/30/21	GMG	Work on fifth interim report.	2.00	340.00	680.00
07/30/21	IRS	Admin:	1.80	265.00	477.00
		Confer with SEC re: retention of professionals for loan portfolio sale and update on general case matters (.6)			
		Prepare motion and order re: engagement of retained professional for loan portfolio sale (.7)			
		Confer with JEP re: case management (.5)			
07/30/21	EGM	[W/O] Finalize fee application for providing to the SEC (4.2); finalize exhibits regarding same (1.2)	0.00	265.00	0.00
07/30/21	CBH	[W/O PER JEP] Final preparation and filing motion to approve retained professionals; submission of proposed order; meeting with I. Sadovnic regarding same.	0.00	100.00	0.00
07/30/21	CIM	[W/O] Work on 5th fee application and exhibits; submit to SEC.	0.00	100.00	0.00
07/31/21	IRS	Admin:	0.20	265.00	53.00
		Coordinate call with israeli investors (.2)			

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Total 005 / Case Administration			46.60		12,994.00
006 / Claims Administration & Objections					
07/01/21	IRS	Call with SAmarnani re: investor net winner analysis.	0.70	265.00	185.50
07/01/21	CEA	Preliminary legal research and analysis on net winner issue.	0.50	265.00	132.50
07/02/21	IRS	Review analysis from yip re: investor transfers and switches.	0.30	265.00	79.50
07/06/21	JEP	Review and analysis of Zohari counsel demand letters, and analyses by GJB and Yip (.7). Draft strategy for response and memo. and direct same. (.8).	1.50	340.00	510.00
07/06/21	JMS	Attention to distribution analysis and response to inquiries from nominees.	1.20	340.00	408.00
07/06/21	PTK	Review TCA Receivership emails and respond to Nominee and UBO inquiries	0.30	265.00	79.50
07/06/21	CEA	Legal research and analysis on net winner issues.	0.80	265.00	212.00
07/07/21	JEP	Receipt and initial review of Yip preliminary analysis of net winners for distribution consideration.	0.70	340.00	238.00
07/07/21	JEP	Receive additional forensic information from Sadovnic for responses to on trust claims. Draft template for Zohari and others whose monies were 100% sent to third parties. (.8). Three phone calls with Sadovnic re same. (.6).	1.70	340.00	578.00
07/07/21	JEP	Phone call with I. Sadovnic re status of distribution analysis project (.3); draft and send update to SEC re same (.3).	0.60	340.00	204.00
07/07/21	IRS	Claims:	2.10	265.00	556.50
		Review and revise notice to nominees re: claims process (1)			
		Confer with PK re: notice to nominees and service of process of same (.5)			
		Review schedule of net winner investors, prepare correspondence to internal litigation team and confer with JEP re: same (.6)			
07/07/21	PTK	Revise Receiver's second letter to the nominees	0.30	265.00	79.50
07/07/21	PTK	Confer with Shawna Armanani regarding missing UBO information and redemption nonproduction from HA Select	0.40	265.00	106.00
07/07/21	PTK	Confer with counsel for HA Select regarding missing UBO information	0.20	265.00	53.00
07/07/21	PTK	Confer with Irina Sadovnic regarding revisions to the Receiver's second letter to the nominees and updated email and mailing addresses	0.30	265.00	79.50

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07/07/21	PTK	Confer with Brown Brothers Harriman regarding missing UBO information for TCA liquidation and distribution plan	0.20	265.00	53.00
07/07/21	IRS	Attention to unpaid subscriber analysis and draft response to counsel (.5); call with MFriedman re: draft response to unpaid subscribers (.3)	0.80	265.00	212.00
07/07/21	IRS	Prepare correspondence to KChang re: additional investor contact information and attention to correspondence and analysis from SAMarnani re: same.	0.30	265.00	79.50
07/08/21	JMS	Work on distribution plan.	1.80	340.00	612.00
07/08/21	IRS	Claims:	1.20	265.00	318.00
		Confer with PK re: UBO data collection (.5)			
		Attention to internal correspondence re: final notice to nominees re: ubo data (.7)			
07/08/21	PTK	Confer with Shawna Armanani regarding HA Select's response to inquiry regarding missing UBO information and redemption nonproduction	0.10	265.00	26.50
07/08/21	PTK	Conference call with Euroclear to address purposes of UBO information collection for TCA liquidation and distribution plan and specific information required to forward request to Euroclear's institutional clients	0.90	265.00	238.50
07/08/21	PTK	Conference call with counsel for HA Select to address concerns regarding missing UBO information for TCA liquidation and distribution plan	0.40	265.00	106.00
07/08/21	PTK	Confer with Irina Sadovnic regarding call with counsel for HA Select to address concerns regarding missing UBO information for TCA liquidation and distribution plan	0.10	265.00	26.50
07/08/21	PTK	Confer with Irina Sadovnic to review final compilation of email and mailing addresses of nonresponsive nominees and determine which addresses to send the Receiver's second letter to nominees	0.10	265.00	26.50
07/08/21	PTK	Confer with Irina Sadovnic and Jesus Suarez to approve final version of the Receiver's second letter to nominees	0.10	265.00	26.50
07/08/21	PTK	Finalize compilation of updated contact information for noncompliant and nonresponsive nominees for purposes of sending the Receiver's second letter to nominees	2.00	265.00	530.00
07/08/21	PTK	Confer with Euroclear regarding specific information required to forward request to Euroclear's institutional clients	0.20	265.00	53.00

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07/08/21	PTK	[W/O PER JEP] Prepare instructions for Jessey Sardina for mailing Receiver's second letter to the nominees	0.00	265.00	0.00
07/09/21	IRS	Claims:	0.70	265.00	185.50
		Attention to correspondence to Nominees re: deadline for UBO data analysis (.5)			
		Review correspondence from euroclear re: claims document request deadline (.2)			
07/09/21	PTK	Review investor documents received in mail to determine identity of nominee	0.20	265.00	53.00
07/09/21	PTK	Review and revise Euroclear's summary of conversation from 7/8/21	0.20	265.00	53.00
07/09/21	PTK	[W/O PER JEP] Confer with Jessey Sardina regarding the correct email and mailing addresses to send Receiver's second letter to the nominees	0.00	265.00	0.00
07/12/21	PTK	Confer with Irina Sadovnice regarding Proaltus investor inquiry and document production	0.10	265.00	26.50
07/12/21	PTK	Review, analyze, and respond to Nominee and UBO inquiries for purposes of collecting information for TCA liquidation and distribution plan	0.20	265.00	53.00
07/12/21	PTK	Confer with Shawna Armanani regarding ABN Amro missing UBO information	0.10	265.00	26.50
07/12/21	PTK	Confer with Proaltus regarding inquiry and production of investor information	0.10	265.00	26.50
07/13/21	JMS	Attention to correspondence with nominees and development of distribution plan.	1.90	340.00	646.00
07/13/21	JMS	Review issues concerning net winner litigation in connection with distribution plan analysis./	0.90	340.00	306.00
07/13/21	IRS	Claims:	0.90	265.00	238.50
		Confer with PKalbac re: ubo correspondence and inquires (.3)			
		Review incoming correspondence from nominee institutions (.4)			
		Review legal correspondence from counsel for bank hapoalim re: ubo data (.2)			
07/13/21	PTK	Review, analyze, and respond to Nominee and UBO inquiries for purposes of collecting information for TCA liquidation and distribution plan	0.30	265.00	79.50
07/14/21	PTK	Review internal records and confer with Shawna Armanani regarding missing	1.30	265.00	344.50

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UBO information and document nonproduction from First International Bank of Israel for purposes of collecting information for TCA Liquidation and Distribution Plan

07/14/21	PTK	Confer with Laise Lowachee regarding the nationalities of the institutional and individual investors of TCA	0.40	265.00	106.00
07/14/21	CEA	Continue legal research on net winner issue.	0.40	265.00	106.00
07/15/21	IRS	Claims:	0.50	265.00	132.50
		Review analysis of missing and pending UBO data from nominess (.5)			
07/15/21	PTK	Confer with Shawna Armanani regarding missing UBO information and redemption nonproduction from Quilter International Isle of Man Limited	0.20	265.00	53.00
07/15/21	PTK	Confer with Shawna Armanani regarding missing UBO information and document nonproduction from First International Bank of Israel	0.10	265.00	26.50
07/15/21	PTK	Confer with Quilter regarding missing UBO information, account numbers, and the ISIN of the fund	0.20	265.00	53.00
07/15/21	PTK	Review, analyze, and respond to Nominee and UBO inquiries for purposes of collecting information for TCA liquidation and distribution plan	0.40	265.00	106.00
07/15/21	PTK	Confer with Shawna Armanani regarding missing UBO information and document nonproduction from Union Bancaire Privee	0.10	265.00	26.50
07/15/21	PTK	Review internal records and confer with Shawna Armanani regarding missing UBO information and document nonproduction from UBS	0.60	265.00	159.00
07/15/21	PTK	Review internal records and confer with Shawna Armanani regarding missing UBO information and document nonproduction from EFG Bank	0.10	265.00	26.50
07/15/21	PTK	Review internal records and confer with Shawna Armanani regarding missing UBO information and document nonproduction from Crescent Trustees Limited	0.10	265.00	26.50
07/15/21	PTK	Confer with Laise Lowachee & JP Bado regarding TCA Receivership emails requiring reply	0.20	265.00	53.00
07/15/21	PTK	Confer with UBS regarding missing UBO information and document nonproduction	0.20	265.00	53.00
07/15/21	PTK	Confer with Union Bancaire Privee regarding missing UBO information and document nonproduction	0.10	265.00	26.50
07/15/21	PTK	Confer with EFG Bank regarding missing UBO information and document nonproduction	0.10	265.00	26.50

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07/15/21	PTK	Confer with Crescent Trustees Limited regarding missing UBO information and document nonproduction	0.10	265.00	26.50
07/15/21	PTK	Confer with Union Bancaire Privee regarding missing UBO information and document nonproduction	0.10	265.00	26.50
07/15/21	CEA	Continue legal research on net winner and analysis (1.2) prepare analysis on same (.5)	1.70	265.00	450.50
07/16/21	IRS	Claims:	1.00	265.00	265.00
		Call with representative from HA Select re: update and inquiries on claims process (.3)			
		Attention to incoming correspondence from UBO and nominee offices re: pending data (.5)			
		Review correspondence from SAmarnani re: inactive investor analysis (.2)			
07/16/21	PTK	Confer with Shawna Armanani regarding missing UBO information and document nonproduction from UBS for purposes of collecting information for TCA Liquidation and Distribution Plan	0.10	265.00	26.50
07/16/21	PTK	Confer with UBS regarding missing UBO information and document nonproduction for purposes of collecting information for TCA Liquidation and Distribution Plan	0.10	265.00	26.50
07/16/21	PTK	Confer with Euroclear regarding missing UBO information from institutional clients and the Receiver's treatment of failed subscribers	0.10	265.00	26.50
07/16/21	IRS	Attention to draft response to failed subscriber analysis.	0.30	265.00	79.50
07/19/21	JEP	Receipt of investor inquiry from Christopher and Denise Emery.(.2). Respond to same and communication to counsel re same. (.2).	0.40	340.00	136.00
07/19/21	IRS	Claims:	0.80	265.00	212.00
		Attention to correspondence with UBOs re: missing data and position confirmations and confer with PKalbac re: same (.4)			
		Attention to correspondence with Yip re: additional UBO data production (.4)			
07/19/21	PTK	Confer with Shawna Armanani regarding missing UBO information and	0.20	265.00	53.00

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document nonproduction from Union Bancaire Privee for purposes of collecting information for TCA Liquidation and Distribution Plan

07/19/21	PTK	Review Midland IRA records and confer with Irina Sadovnic regarding inquiry from investor Christopher Emory on the status of his potential distribution	1.10	265.00	291.50
07/19/21	PTK	Confer with Shawna Armanani regarding missing UBO information and document nonproduction from UBS	0.10	265.00	26.50
07/19/21	PTK	Confer with Shawna Armanani regarding missing UBO information and document nonproduction from Danske Bank	0.10	265.00	26.50
07/19/21	PTK	Confer with Irina Sadovnic regarding call with Israeli attorneys for purposes of collecting information from them regarding document nonproduction from Israeli banks	0.40	265.00	106.00
07/19/21	PTK	Confer with Union Bancaire Privee regarding missing UBO information and document nonproduction for purposes of collecting information for TCA Liquidation and Distribution Plan	0.10	265.00	26.50
07/19/21	PTK	Confer with Danske Bank regarding missing UBO information and document nonproduction for purposes of collecting information for TCA Liquidation and Distribution Plan	0.10	265.00	26.50
07/20/21	JMS	Review euroclear issues (.4) re liquidation plan and attention to development of same (.6)	1.00	340.00	340.00
07/20/21	IRS	Claims:	1.20	265.00	318.00
		Review correspondence re: claims analysis from Yip (.2)			
		Review and respond to general UBO correspondence (.3)			
		Confer with PK re: midland investment position and correspondence from UBO and prepare internal correspondence re: same (.4)			
		Review distribution analysis prepared by Yip in re joint and individual IRA investments (.3)			
07/20/21	PTK	Confer with Shawna Armanani regarding missing UBO information and document nonproduction from UBS	0.10	265.00	26.50
07/20/21	PTK	Confer with Shawna Armanani regarding missing UBO information and document nonproduction from Union Bancaire Privee for purposes of collecting information for TCA Liquidation and Distribution Plan	0.10	265.00	26.50

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07/20/21	PTK	Review Midland & Emery records and confer with Irina and Shawna	0.10	265.00	26.50
07/20/21	PTK	Confer with Irina Sadovnic regarding follow up inquiry from Euroclear regarding failed subscribers	0.20	265.00	53.00
07/20/21	PTK	Confer with Midland IRA investor Christopher Emory on the status of his potential distribution	0.70	265.00	185.50
07/20/21	PTK	Review Midland IRA records and confer with Irina Sadovnic and Shawna Armanani regarding inquiry from investor Christopher Emory on the status of his potential distribution	0.90	265.00	238.50
07/20/21	PTK	Confer with Union Bancaire Privee regarding missing UBO information and document nonproduction for purposes of collecting information for TCA Liquidation and Distribution Plan	0.10	265.00	26.50
07/20/21	PTK	Confer with Shawna Armanani regarding missing UBO information and document nonproduction from UBS for purposes of collecting information for TCA Liquidation and Distribution Plan	0.10	265.00	26.50
07/20/21	PTK	Confer with UUBS regarding missing UBO information and document nonproduction for purposes of collecting information for TCA Liquidation and Distribution Plan	0.10	265.00	26.50
07/20/21	IRS	Review correspondence from Tritium and Zohari re: failed subscription treatment and general inquiries and prepare draft response and internal analysis re: same (.5)	0.90	265.00	238.50
		Confer with PK and JMS re: failed subscriber claims and attention to correspondence with Euroclear re: same (.4)			
07/21/21	IRS	Claims:	0.50	265.00	132.50
		Review and respond to UBO correspondence and confer with PKalbac re: same (.5)			
07/21/21	PTK	Confer with Irina Sadovnic regarding agenda for call with Israeli attorneys for purposes of collecting information from them regarding document nonproduction from Israeli banks	0.10	265.00	26.50
07/21/21	PTK	Call with irina Sadovnic and Israeli attorneys for purposes of collecting information from them regarding document nonproduction from Israeli banks	0.20	265.00	53.00
07/21/21	PTK	Confer with Midland IRA investor Christopher Emory regarding supplement document production and the status of his potential distribution	0.40	265.00	106.00

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07/21/21	JNS	[W/O PER JEP] Download and save additional delivery confirmation for The Second Letter to Nominees with No Response	0.00	100.00	0.00
07/22/21	IRS	Claims:	0.40	265.00	106.00
		Attention to UBO and nominee correspondence (.4)			
07/26/21	JEP	Review and edit reply to Zohari letter with plethora of information requests and questions.	0.60	340.00	204.00
07/26/21	JMS	Research and respond to inquiry from receiver re legal authority for distribution plan.	0.60	340.00	204.00
07/26/21	PTK	Confer with ABN AMRO regarding missing UBO information and document nonproduction for purposes of collecting information for TCA Liquidation and Distribution Plan	0.10	265.00	26.50
07/26/21	PTK	Confer with Shawna Armanani regarding missing UBO information and document nonproduction from Bank Lombard for purposes of collecting information for TCA Liquidation and Distribution Plan	0.10	265.00	26.50
07/26/21	PTK	Confer with Shawna Armanani regarding missing UBO information and document nonproduction from ABN AMRO for purposes of collecting information for TCA Liquidation and Distribution Plan	0.10	265.00	26.50
07/26/21	IRS	Attention to correspondence from unpaid subscriber counsel.	0.30	265.00	79.50
07/27/21	IRS	Claims:	0.50	265.00	132.50
		Review correspondence and analysis from Yip re: additional nominee and ubo data needed (.5)			
07/27/21	IRS	Attention to internal correspondence and analysis re: response to unpaid subscriber inquiries (.5)	0.50	265.00	132.50
07/27/21	PTK	Confer with Shawna Armanani regarding missing information from Quintent, Quilter, Raifessen, Banque Syz, Bank Lomabrd, and Pictet for purposes of the TCA Liquidation and Distribution Plan	0.10	265.00	26.50
07/28/21	IRS	Claims:	0.30	265.00	79.50
		Attention to data analysis from forensic team and correspondence from PKalbac re UBO communications (.3)			
07/28/21	PTK	Review internal records and confer with Shawna Armanani regarding missing UBO information and document nonproduction from HA Select for purposes of	0.20	265.00	53.00

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		collecting information for TCA Liquidation and Distribution Plan			
07/28/21	PTK	Review internal records and confer with Shawna Armanani regarding missing UBO information and document nonproduction from Six Sis for purposes of collecting information for TCA Liquidation and Distribution Plan	0.20	265.00	53.00
07/29/21	JMS	Review issues re Sis Sis re liquidation plan	0.60	340.00	204.00
07/29/21	PTK	Confer with Shawna Amarnani regarding documents received from HA Select for purposes of collecting information for TCA Liquidation and Distribution Plan	0.10	265.00	26.50
07/30/21	IRS	Claims:	0.50	265.00	132.50
		Review incoming UBO data and analysis from Forensic team (.3)			
		Attention to investor communications re: distributions plan (.2)			
07/30/21	PTK	Confer with Euroclear regarding missing UBO information and document nonproduction from their insitutional clients Six Sis AG, ADS, and Bank Leumi for purposes of collecting information for TCA Liquidation and Distribution Plan	0.20	265.00	53.00
07/30/21	PTK	Review internal records and confer with Brown Brothers Harriman regarding accounts with TCA for purposes of collecting information for TCA Liquidation and Distribution Plan	0.40	265.00	106.00
07/30/21	PTK	Review internal records and confer with Pictet & Cie regarding missing UBO information and document nonproduction for purposes of collecting information for TCA Liquidation and Distribution Plan	0.20	265.00	53.00
07/30/21	PTK	Review internal records and confer with Quintent (formely Kredietbank and KBL) regarding missing UBO information and document nonproduction for purposes of collecting information for TCA Liquidation and Distribution Plan	1.10	265.00	291.50
07/30/21	PTK	Review internal records and confer with Banque Syz regarding missing UBO information and document nonproduction for purposes of collecting information for TCA Liquidation and Distribution Plan	0.40	265.00	106.00
07/30/21	PTK	Review internal records and confer with Quilter regarding missing UBO information and document nonproduction for purposes of collecting information for TCA Liquidation and Distribution Plan	0.40	265.00	106.00
07/30/21	PTK	Review internal records and confer with EIM Nominees regarding missing UBO information and document nonproduction for purposes of collecting information for TCA Liquidation and Distribution Plan	0.40	265.00	106.00
07/30/21	PTK	Review internal records and confer with Raiffeisen Bank International AG regarding missing UBO information and document nonproduction for purposes	0.40	265.00	106.00

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		of collecting information for TCA Liquidation and Distribution Plan			
07/30/21	PTK	Review internal records and confer with HA Select regarding missing UBO information and document nonproduction for purposes of collecting information for TCA Liquidation and Distribution Plan	0.20	265.00	53.00
07/30/21	PTK	Review internal records and confer with RBC Cees regarding missing UBO information and document nonproduction for purposes of collecting information for TCA Liquidation and Distribution Plan	0.40	265.00	106.00
07/30/21	PTK	Review internal records and confer with Banque De Luxembourg regarding missing UBO information and document nonproduction for purposes of collecting information for TCA Liquidation and Distribution Plan	0.40	265.00	106.00
07/30/21	PTK	Review internal records and confer with Shawna Armanani regarding missing UBO information and document nonproduction from Bank Lombard, Banque de Luxembourg, Banque Syz, KBL, Kredietbank, Pictet & Cie, HA Select, Quilter, Raiffeisn, EIM, RBC Cees for purposes of collecting information for TCA Liquidation and Distribution Plan	1.60	265.00	424.00
07/30/21	PTK	Review internal records and confer with Lombard Odier regarding missing UBO information and document nonproduction for purposes of collecting information for TCA Liquidation and Distribution Plan	0.20	265.00	53.00
07/31/21	IRS	Claims:	0.50	265.00	132.50
		Review correspondence from PKalbac to UBO and nominee institutions re: missing data for liquidation plan analysis (.5)			
Total 006 / Claims Administration & Objections			55.90		15,826.00
011 / Fee/Employment Applications					
07/06/21	GMG	[W/O] Internal meeting re issues with upcoming fee application and timing.	0.00	340.00	0.00
07/07/21	JEP	[W/O] Multiple communications regarding prebills and edits, including regarding timing with Forrest and McIntosh (3 x's)(.6)(Phone call re same with McIntosh(.3).	0.00	340.00	0.00
07/08/21	JEP	[W/O] Review GJB prebills, (1.7) obtain and review monthly/quarterly reports relating to same (.6), discuss with E. McIntosh and Sadovnic re additional review required (.5).	0.00	340.00	0.00
07/08/21	IRS	[W/O] Fee App:	0.00	265.00	0.00
		Attention to 5th quarterly fee application process and invoice revisions.			

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07/09/21	JEP	[W/O] Work on 5th Fee application, including multiple meetings with E. McIntosh, I. Sadovnic, initial review of GJB Prebills, obtain and review of analysis of time keepers, matter numbers,	0.00	340.00	0.00
07/09/21	IRS	[W/O] Fee App:	0.00	265.00	0.00
		Review and revise invoices for 5th fee app			
07/12/21	JEP	[W/O] Review and edit (write down) GJB invoices for fee application work .	0.00	340.00	0.00
07/13/21	JEP	[W/O] Review and edit/write down GJB pre bills for quarter.	0.00	340.00	0.00
07/13/21	IRS	[W/O] fee app: confer with EMC re: missing invoices. send reminder to professionals	0.00	265.00	0.00
07/14/21	JEP	[W/O] Work on writing down GJB time in prebills, review and edit all time entries.	0.00	340.00	0.00
07/14/21	GMG	[W/O] Attention to issues re fee application. (EM pls don't write off)	0.00	340.00	0.00
07/14/21	IRS	[W/O] fee app:	0.00	265.00	0.00
		attention to missing invoices from retained professionals (.3)			
		prepare correspondence re: court approved professionals list (.2)			
07/16/21	JEP	[W/O] Review and edit prebills of professionals for fee application.	0.00	340.00	0.00
07/18/21	JEP	[W/O] Edit and write off GJB time in preparation for fee application.	0.00	340.00	0.00
07/19/21	JEP	[W/O] Review and edit fee application and GJB prebills and write down.	0.00	340.00	0.00
07/20/21	JEP	[W/O] Further review/editing/write downs of GJB prebills for fee application.	0.00	340.00	0.00
07/20/21	IRS	[W/O] Confer with JEP re: Fee application entries and revisions (.3)	0.00	265.00	0.00
07/29/21	JEP	[W/O] Follow up on fee app status and direct same.	0.00	340.00	0.00
07/29/21	IRS	[W/O] Fee App:	0.00	265.00	0.00
		review and revise 5th fee application (1)			
Total 011 / Fee/Employment Applications			0.00		0.00
012 / Fee/Employment Objections					
07/29/21	JEP	[W/O] Further review of professional invoices, write off additional GJB time, discuss with Firm, work on fee application.	0.00	340.00	0.00

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Total 012 / Fee/Employment Objections			0.00	0.00	0.00
017 / Tax Issues					
07/01/21	JEP	Obtain confirmation of Galveston Property Tax authority finally accepting payment of taxes (after several attempts).	0.30	340.00	102.00
07/02/21	IRS	Tax:	0.40	265.00	106.00
		Review internal analysis and correspondence re: tax liens on SPV sale proceeds (.4)			
07/02/21	CBH	[W/O PER JEP] Attention to deadline for taxing authority to file motion for claim; calendar.	0.00	100.00	0.00
07/06/21	IRS	Tax:	0.20	265.00	53.00
		Prepare correspondence to tax professional re: schedule k-1 timeframe (.2)			
07/07/21	JEP	Multiple communications with Friedman and Garno and Hall re abatement issue and letter to taxing authority.(5 x's)(.8). Draft memo regarding same. (.6).	1.40	340.00	476.00
07/07/21	GMG	Exchange emails with receiver re penalties and abateman.	0.40	340.00	136.00
07/08/21	JEP	Meet with Garno, and phone conference with M. Hall re all SPVs and their books and records necessary for analysis of tax issues, prior tax and revenue/income reporting and filings, Kaufman Rossin incorporation of same into Master Fund prior returns, necessary documents for current returns, and any returns that may not have been filed by SPVs previously. (.8). Phone call with M. Iammartino re same. (.5). Meet with Sadovnic re same, review with Sadovnic documentation in sharepoint and direct further research. (1.3).	1.60	340.00	544.00
07/08/21	GMG	Conference call with M. Hall and receiver (1..5); call with DSI (.3); work on correspondence to state taxing authorities (.7); call with Iammartino re SPV tax issues (.2).	2.70	340.00	918.00
07/08/21	IRS	Tax:	1.20	265.00	318.00
		Confer with JEP and GG re: receivership tax filing requirements (.5)			
		Review master fund tax filings (.3)			
		Call with MHall re: master fund tax records (.1)			
		Prepare correspondence to former TCA accountants re: source data for tax			

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		returns (.3)			
07/09/21	IRS	Tax:	0.80	265.00	212.00
		Review Masterfund tax returns and confer with JEP re: same (.6)			
		Review incoming SPV tax notices (.2)			
07/12/21	JEP	Review documents regarding TCA valuation of SPVs in 2019 used for NAV, and source documents (1). Phone call with Sadovnic re investigation for source documents, leads, and follow up(.3). Draft follow up and send to Yip, DSI and Rehmann folks (.3). Communications with litigation team re issuance of subpoenas and nature of missing information from sharepoint(4 x's)(.4). Communications with tax accountant Hall re same (.4).	2.10	340.00	714.00
07/12/21	IRS	Tax:	0.80	265.00	212.00
		Attention to correspondence from whistleblower counsel re: SPV valuations for master fund tax filings (.3)			
		call with JEP re: SPV valuations for tax purposes and review internal correspondence re: same (.5)			
07/13/21	IRS	Tax:	0.30	265.00	79.50
		attention to investor correspondence re: 2019 k-1s (.3)			
07/14/21	IRS	Tax:	0.10	265.00	26.50
		Review HA Select K-1 schedules from tax accountant (.1)			
07/15/21	IRS	Tax:	0.20	265.00	53.00
		Prepare correspondence to investors re: K-1 schedules (.2)			
07/21/21	GMG	Revise proposed letter to IRS re Excell (.2); exchange emails re same (.3).	0.50	340.00	170.00
07/22/21	IRS	Tax:	0.50	265.00	132.50
		Call with JOL representative re: FATCA CRS filings and attention to internal correspondence and notes re: same (.5)			
07/23/21	JHG	Review issues regarding FATCA and CRS filing requirements; evaluate impact on filings on litigation claims; review and analysis of email from Collas Crill.	1.70	340.00	578.00
07/26/21	JEP	Meet with Sadovnic re FACTA updates (.5); phone confernece with tax	1.70	340.00	578.00

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accountant M. Hall re FACTA issues (.3); IRS tax issues for each receivership entity and each SPV for 2019 and 2020 tax returns. (.9).

07/26/21	IRS	Tax:	1.00	265.00	265.00
		Call with MHall re: missing data for SPV returns and pending tax matters (.5)			
		confer with JEP re: FATCA CRS filings (.3)			
		Prepare correspondence to KChang re: FATCA CRS filings (.2)			
07/27/21	IRS	Tax:	2.90	265.00	768.50
		Attention to correspondence with ATaubman/MHall re: additional work papers needed for masterfund tax returns (.4)			
		Call with Collas Crill re: FATCA filing requirements, (.7)			
		Prepare internal correspondence re: FATCA filings (.3)			
		attention to correspondence with KChang re: portal access (.5)			
		Call with JEP re: FATCA CRS (.4)			
		Confer with JEP, MAF, JG and MHall re: FATCA CRS issues (.6)			
07/28/21	GMG	Exchange emails with Hall and DSI re Pivot tax issues.	0.40	340.00	136.00
07/28/21	IRS	Tax:	0.50	265.00	132.50
		Attention to correspondence with KChang and Cayman counsel re: FATCA filing (.5)			
07/30/21	JHG	Preparation for call regarding FATCA (.5); attend call regarding same (.5).	1.00	340.00	340.00
07/31/21	IRS	Tax:	0.70	265.00	185.50
		Prepare sharefile to Collas Crill re: investor data for FATCA CRS filing preparation and attention to correspondence re: same (.5)			
		Review correspondence with IComisky re: transmarine tax issues (.2)			
Total 017 / Tax Issues			23.40		7,236.00
019 / Banking					

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07/01/21	IRS	Banking:	0.20	265.00	53.00
		Attention to correspondence with oceanbank re: document production (.2)			
		Review and revise banking activity report (.2)			
		Review outgoing wire transfers (.1)			
07/06/21	IRS	Banking:	0.70	265.00	185.50
		Attention to correspondence with Ocean bank re: production of documents (.3)			
		Correction of incoming wire re: australian worldwide liquidation funds (.4)			
07/07/21	IRS	Banking:	0.20	265.00	53.00
		Attention to correspondence with MMora re: ocean bank document request payment (.2)			
07/08/21	IRS	Banking:	0.60	265.00	159.00
		Review wire confirmations and incoming wire approvals (.2)			
		Call with MMora re ocean bank production and coordinate payment of production costs (.4)			
07/09/21	IRS	Banking:	0.60	265.00	159.00
		Review wire confirmations (.2)			
		Attention to banking activity report edits (.3)			
		Review internal correspondence re: invoice payment approval (.1)			
07/12/21	IRS	Banking:	0.50	265.00	132.50
		Attention to correspondence with Ocean bank re: document production (.2)			
		Review banking statements received in TCA mail (.3)			
07/14/21	GMG	Exchange emails with DSI re bank accounts.	0.40	340.00	136.00
07/14/21	IRS	Banking:	1.30	265.00	344.50

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confer re: closure of remaining spv accounts held at BB&T (.6)

Attention to incoming production from ocean bank re: tca accounts (.7)

07/16/21	IRS	Banking:	0.20	265.00	53.00
		Review correspondence from axos bank re returned and blocked incoming funds (.2)			
07/16/21	CBH	[W/O PER JEP] Updates to TCA bank chart; send copy to I. Sadovnic for review.	0.00	100.00	0.00
07/19/21	IRS	Banking:	0.20	265.00	53.00
		Review and revise banking activity report (.2)			
07/22/21	GMG	Exchange emails with BB&T re accounts.	0.20	340.00	68.00
07/22/21	IRS	Banking:	0.40	265.00	106.00
		Confer with TFrey re: BB&T account closing instructions (.4)			
07/23/21	GMG	Exchange emails with DSI re transfer of JPV funds.	0.30	340.00	102.00
07/23/21	IRS	Banking:	0.40	265.00	106.00
		Attention to returned wire confirmation (.1)			
		Attention to correspondence with TFrey re: bb&t account closures and transfers (.3)			
07/26/21	IRS	Banking:	0.50	265.00	132.50
		Attention to recent banking activities and account balances across all receivership entity accounts. (.5)			
07/27/21	GMG	Exchange emails re XCell bank accounts (.2); exchange emails with DSI re same (.2).	0.40	340.00	136.00
07/29/21	IRS	banking:	0.50	265.00	132.50
		attention to banking activity report descriptions (.2)			
		Attention to correspondence with MMora re: production privilege log (.3)			
07/30/21	IRS	Banking:	0.20	265.00	53.00

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Attention to internal correspondence re Ocean bank document production (.2)

Total 019 / Banking			7.80		2,164.50
020 / Open Litigation Matters					
07/02/21	JEP	Obtain update on valuation work for Zeecol litigation.	0.40	340.00	136.00
07/06/21	JEP	Communication with Garno re Master Fund's \$5.7M claim in Zenergy, objections by the Trustee to the claim, and the resolution of same. (.5).	0.50	340.00	170.00
07/16/21	JEP	Settlement communications regarding Tibor Stern diamonds case. Set up meeting with opposing counsel for Tuesday.	0.40	340.00	136.00
07/16/21	JEP	Phone call with S. Moot re status of class action against Press and other D&Os, and discovery and mediation.	0.00	340.00	0.00
07/19/21	JEP	Phone call Blynn re trial strategy for litigation case, and testimony as Corporate Rep (Mercatur).	0.30	340.00	102.00
07/19/21	IRS	open litigation:	0.40	265.00	106.00
		conduct analysis into payoff amounts for care environmental loan for background on demand letter (.4)			
07/20/21	JEP	Grupo Mercatur. Phone calls and emails with Blynn re upcoming trial, deposition and testimony of Receiver. Set same.	0.50	340.00	170.00
07/21/21	JEP	Review DSI analysis of JLE valuation (.5), direct sharing with Leferink information and negotiations. (.3).,	0.80	340.00	272.00
07/21/21	JEP	Review TCA draft motions for sj and affidavit in Groupe Mercator. (1). Draft provide comments and questions to counsel (.5).	1.50	340.00	510.00
07/21/21	IRS	Prepare care environmental demand letter (.5)	0.50	265.00	132.50
07/22/21	JEP	Mercator Broward action. Review credit facility agreement, guaranties, binding loi for temporary loan, evidence of funding, calculations of principal and interest owed, affidavit of Donna Sullivan with exhibits. (2). Meeting with A. Blynn re same and re Perlman affidavit and upcoming deposition (2).	4.00	340.00	1,360.00
07/22/21	IRS	Open lit:	1.50	265.00	397.50
		Review care environmental loan documents in support of demand letter (1.5)			
07/23/21	IRS	Open Lit:	0.30	265.00	79.50

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-001

Review correspondence from: NZ counsel re: australia WW litigation (.1)

Attention to service of third party subpoenas (.2)

07/28/21	JEP	Review Canadian counsel budget for appeal brief in Semafo matter and approve same (.3),, confer with Halsey re same (.2), check into payment of counsel per prior order (.2).	0.70	340.00	238.00
07/29/21	JEP	Review draft motion for relief from Stay in Paycation lawsuit to allow proceeding in Texas to proceed (.7); discuss with Halsey (.5); Edit motion to add myriad of questions for analysis on best venue for relief, relief available, and whether certain claims against Receiver should proceed. (.8), and request strategy meeting to discuss same. (.2)..	2.20	340.00	748.00
07/29/21	IRS	Attention to correspondence with BHalsey re: pending litigation motions (.3)	0.70	265.00	185.50
		Confer with JSardina re: motion and preparation in collection matters. (.4)			
07/30/21	JEP	Communications with Transmarine counsel Ian Comisky re IRS action development. (2 x's). Communications with Garno re same (.2).	0.60	340.00	204.00
Total 020 / Open Litigation Matters			15.30		4,947.00

031 / General Litigation

07/01/21	JEP	Prepare for litigation team call, add to agenda (.6); attend call with Sadovnic, Friedman, Jacobs, Genovese (2.75). Follow up on issues and draft memo to team re notes and action plan (.5).	3.85	340.00	1,309.00
07/01/21	JEP	Review updated TCA and affiliates org chart, and discuss with Sadovnic.	0.60	340.00	204.00
07/01/21	JSR	Review documents relating to Ocean Bank, looking for who at Ocean Bank communicated with the key principals of TCA and what where the subjects of those conversations and communications.	1.20	265.00	318.00
07/06/21	JEP	Communications from S. Shechter re certain misrepresentations made at time they invested. Provide information to litigation team for consideration and use. (.5).	0.50	340.00	170.00
07/07/21	IRS	Attention to internal correspondence re: court filings.	0.30	265.00	79.50
07/07/21	BTC	Attention to emails from I. Sadovnic regarding issuance of subpoenas to third parties in Central District of California (.2); review California local rules in preparation of drafting subpoenas (.4).	0.60	100.00	60.00
07/07/21	JNS	Conference with Irina Sadovnic regarding service of general subpoenas. Prepare subpoenas for production of documents, to V&M Precision, Maney	1.80	100.00	180.00

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

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Aircraft and Precision Aerospace Group, LLC. Coordinate service of same out of state, coordinate site out of state to receive production.

07/08/21	JNS	[W/O] Follow up email with process server regarding rush service of Subpoenas for document production,	0.00	100.00	0.00
07/09/21	JNS	Finalize the second letters to nominees with no response and the second Letter to noncompliant nominees.	3.40	100.00	340.00
07/13/21	JNS	Review Federal Rules of Civil procedure regarding discovery and filing procedures (.2). Prepare Subpoenas for Deposition and notice of taking deposition of Carlos Sandino (.3); Prepare subpoenas for document production to Value Store It Pompano, LLC dba Value Store It Self Storage (.9).	1.40	100.00	140.00
07/14/21	JSR	Start researching personal jurisdiction over an entity that does not have many contacts in Florida, but where its affiliated entities do have plenty of contacts in Florida.	0.30	265.00	79.50
07/14/21	JNS	[W/O] Follow up emails to Legal investigations process service to obtain status on service of subpoenas. Received, download, save return of service for subpoena served on PRECISION AEROSPACE GROUP LLC, calendar deadline to receive documents, download, save and submit for approval invoice from process server regarding service of same subpoena	0.00	100.00	0.00
07/15/21	IRS	General lit: Call with counsel for opportunities fund re: aerospace subpoenas and prepare internal correspondence re: same (.5) confer with JEP re: aerospace subpoena responses (.2)	0.70	265.00	185.50
07/15/21	JSR	[W/O] Continue researching personal jurisdiction over an entity that does not have many contacts in Florida, but where its affiliated entities do have plenty of contacts in Florida.	0.00	265.00	0.00
07/15/21	JNS	[W/O] Emails with Irina Sadovnic regarding regarding available hearing dates on the judge's calendar (collection cases) Review judge's calendar and circulate available dates.	0.00	100.00	0.00
07/16/21	JEP	Receipt of request on behalf of Klein Construction for termination of UCC filing. (.3), obtain from TCA sharepoint documents re Klein IB agreements, invoices, review same. (1.0). Discuss with Sadovnic. (.4). Direct strategy and setting up interview with litigation team. (.3)..	2.00	340.00	680.00
07/16/21	JEP	Review and execute tolling agreement for potential claim against Barclays	0.30	340.00	102.00

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

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Bank.

07/19/21	JEP	Attend litigation team meeting (1.4); draft memo re same (.5).	1.90	340.00	646.00
07/19/21	JEP	Review and edit/markup TCA v. AMEX Complaint, and draft questions for discussion with counsel (1.7), review exhibits for complaint and discuss with M. Friedman (.6).	2.30	340.00	782.00
07/19/21	JSR	TCA litigation meeting with I. Sadovnic, M. Friedman, P. Kalbac, C. Alvarez, E. Jacobs, and J. Genovese.	1.20	265.00	318.00
07/19/21	JNS	Search, download and save all delivery confirmations for the Second Letters to Nominees with No Response and The Second Letters to Noncompliant Nominees.	2.00	100.00	200.00
07/20/21	JEP	Work on analysis of potential administrator claim, identify potential expert witness for case. (.8). Discuss with Friedman. (.2).	1.00	340.00	340.00
07/23/21	GMG	Exchange emails with receiver re interviews.	0.40	340.00	136.00
07/26/21	JMS	Review issues raised by ABN Amro Nominees	0.60	340.00	204.00
07/27/21	JMS	Review issues concerning HA Select (.2); Raiffeisen Bank (.2); Quilter (.3) Pictect (.4) and Kreidetbank (.2) a nominees.	1.30	340.00	442.00
07/27/21	GMG	Review demand letter re jewelry (.2); review TCA Opportunities Fund response to subpoena (.2); exchange emails with receiver re same (.3).	0.70	340.00	238.00
07/27/21	JNS	Prepare subpoenas for document production, to JH Darbie and LEK Securities. coordinate service of the subpoenas with process server (.6); Finalize asset freeze letter going to Coutts Bank (.4).	1.00	100.00	100.00
07/29/21	JEP	Litigation Investigation. Communications with M. Friedman re class counsel analysis of claims, timeline, tolling agreements (.3); review correspondence from class counsel re same (.2).	0.50	340.00	170.00
07/29/21	JNS	Attention to e-mails from Irina Sadovnic regarding pending motions in the TCA litigation matters (.2) E-mails with Colleen Hopkins and Brooke Traina regarding tracking chart for Assets Freeze letter and Subpoenas, review case file and update tracking chart. (.6)	0.80	100.00	80.00
07/30/21	GMG	Review proposed motion for stay relief and proposed order.	0.50	340.00	170.00
07/30/21	GMG	Exchange emails with Schoeppl (.2); call with Schoeppl (.5); internal conference re Press SEC settlement and jewelry turnover (.3).	1.00	340.00	340.00

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-001

Total 031 / General Litigation**32.15****8,013.50****Total:****316.45****93,715.00**

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=====UNBILLED DISBURSEMENTS =====

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			AMOUNT
06/11/21	H221	Fedex Airbill No.157073087960 (12455-001) FedEx	91.65
07/01/21	H272	Data management and hosting Wasabi Technologies Cloud storage (12455-001) American Express	7.77
07/09/21	H231	Miscellaneous/Production costs (12455-001) Avila Rodriguez Hernandez Mena & Garro LLP	2,500.00
07/09/21	H221	Fedex Airbill No.774221481948 (12455-001) FedEx	51.54
07/09/21	H221	Fedex Airbill No.774221710222 (12455-001) FedEx	51.54
07/09/21	H221	Fedex Airbill No.774223551826 (12455-001) FedEx	51.54
07/09/21	S100	Photocopy	0.30
07/09/21	H221	Fedex Airbill No.774221794887 (12455-001) FedEx	46.23
07/09/21	H221	Fedex Airbill No.774220707182 (12455-001) FedEx	57.39
07/09/21	H221	Fedex Airbill No.774221354702 (12455-001) FedEx	57.39
07/09/21	H221	Fedex Airbill No.774221591389 (12455-001) FedEx	57.39
07/09/21	H221	Fedex Airbill No.774221917829 (12455-001) FedEx	60.25
07/12/21	S101	Postage	74.76
07/12/21	S101	Postage	24.81
07/15/21	H238	Process Service Fee (12455-001) Legal Process Service & Investigations, LLC	125.00
07/14/21	H273	Website domain and maintenance GoDaddy (12455-001) American Express	437.40
07/15/21	H231	Miscellaneous/PODS Storage (12455-001) American Express	835.87
07/15/21	H268	1-800 hotline and phone forwarding net2phone (12455-001) American Express	107.23

Genovese Joblove & Battista, P.A.

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

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07/15/21	H268	1-800 hotline and phone forwarding net2phone (12455-001) American Express	94.32
07/14/21	H231	Miscellaneous/Intuit Quick books (12455-001) American Express	70.00
07/15/21	H231	Miscellaneous/Intuit Quick books (12455-001) American Express	40.00
07/19/21	H238	Process Service Fee (12455-001) Legal Process Service & Investigations, LLC	150.00
07/19/21	H238	Process Service Fee (12455-001) Legal Process Service & Investigations, LLC	150.00
07/27/21	H221	Fedex Airbill No.774370635290 (12455-001) FedEx	51.43
Total:			\$5,193.81

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JEP - Perlman	100.55	340.00	34,187.00
JHG - Genovese	2.70	340.00	918.00
GMG - Garno	41.40	340.00	14,076.00
MSF - Feluren	0.00	340.00	0.00
JMS - Suarez	10.30	340.00	3,502.00
EDJ - Jacobs	2.20	340.00	748.00
BMH - Halsey	18.00	265.00	4,770.00
JPB - Bado	9.70	265.00	2,570.50
EGM - McIntosh	0.70	265.00	185.50
IRS - Sadvonic	87.60	265.00	23,214.00
CEA - Alvarez	5.00	265.00	1,325.00
JSR - Rosner	2.70	265.00	715.50
PTK - Kalbac	23.90	265.00	6,333.50
JNS - Sardina	10.40	100.00	1,040.00
CBH - Hopkins	0.00	100.00	0.00
CIM - Monzon	0.70	100.00	70.00
BTC - Traina	0.60	100.00	60.00
Totals	316.45		93,715.00

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

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=====DISBURSEMENT SUMMARY=====

S101	Postage	99.57
S100	Copies	0.30
H273	Website domain and maintenance	437.40
H272	Data management and hosting	7.77
H268	1-800 hotline and phone forwarding	201.55
H238	Process Service Fee	425.00
H231	Miscellaneous/Others	3,445.87
H221	Fedex Airbill No.	576.35

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102143	303,693.76	248,757.44	9/8/2021	\$54,936.32
05/28/21	101350	295,640.85	239,599.65	9/8/2021	\$56,041.20
02/17/21	100427	327,437.75	255,053.05	9/8/2021	\$72,384.70
11/23/20	99732	59,218.50	48,559.17	9/8/2021	\$10,659.33
11/12/20	99573	379,096.70	310,537.41	9/8/2021	\$68,559.29
09/21/20	99023	399,692.71	328,640.59	9/8/2021	\$71,052.12

Total Fees	93,715.00
Total Disbursements	5,193.81
Total Bill	\$ 98,908.81
Previous Balance	\$333,632.96
Outstanding Balance	\$ 432,541.77

Retainer Available: \$0.00

Trust Balance: \$0.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-001

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-001 - Jonathan Perlman, Receiver / TCA Fund -
TCA Global Receivership

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$73,497.50
Total Disb	\$3,029.93
Total Bill	\$76,527.43
-Retainer App	\$0.00
Previous Bal	\$333,632.96
Bal Due	\$76,527.43
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT
Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

TASK CODES ADDED PER HLH EMAIL 5/14/20
 TASK CODES FOR MATTER 12455-001 ONLY PER GMG

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
001 / Asset Analysis and Recovery					
09/01/21	JEP	Review order on motion to compel production from TCA Aerospace Group (PAG) and on fees due to TCA (.2); review document production (.4), phone conference with E. Jacobs re same and re resolution, additional production demand, strategy for additional motion if production is not forthcoming and upcoming call with Iarmmartino re minimum necessary documents (.4).	1.00	340.00	340.00
09/01/21	JEP	Review Companies House Notice of striking of TCA GP upcoming, reasons therefore (.3), research issues, draft memo to team re questions re consequences of same on creditor claims and motion to expand. (.5).	0.80	340.00	272.00
09/01/21	GMG	Review memos and documents re Paycation recovery and exchange emails re same.	0.40	340.00	136.00
09/01/21	EGM	Attention to payment for storage of Picasso and updating records regarding same	0.20	265.00	53.00
09/02/21	GMG	Exchange emails with DSI and review forms re Pivot (.4); exchange emails and review corporate filings re Opportunities Fund (.3); review Paycation	2.10	340.00	714.00

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materials and initial conference re same (1.0); exchange emails with DSI and review documents re JLE indebtedness (.4).

09/02/21	EDJ	E-mails with Michael Miller regarding representation of policy holder for recovery of Guardian Life policy.	0.20	340.00	68.00
09/02/21	EDJ	E-mail with Debevoise regarding tolling agreement.	0.20	340.00	68.00
09/03/21	JEP	Receipt and review of waiver request from Paul Slingerma to represent clawback target (.2), request additional information (.2).	0.40	340.00	136.00
09/03/21	GMG	Exchange emails re claims re Bangue Syz.	0.20	340.00	68.00
09/07/21	GMG	Exchange emails re offers for Galveston property (.3); review documents and prepare strategy re Paycation monies (.8).	1.10	340.00	374.00
09/07/21	EDJ	Review guardian life documents.	0.60	340.00	204.00
09/07/21	EDJ	E-mails with Nate Read and Mark Iammartino regarding document production by Precision Aircraft.	0.40	340.00	136.00
09/08/21	JEP	Communication with E. Jacobs re Guardian Life policy recovery.	0.20	340.00	68.00
09/08/21	GMG	Review various APAs re Champion Healthcare (1.0); exchange emails re Galveston property sale (.2).	1.20	340.00	408.00
09/08/21	GMG	Exchange emails with Green re Hillcorp (.2); exchange emails re results of hearing and judgments (.2).	0.40	340.00	136.00
09/08/21	EDJ	Prepare for and participate in call with Nathaniel Read and DSI regarding documentation needed for Precision Aircraft.	0.70	340.00	238.00
09/09/21	JEP	Communications with counsel for TCA Aerospace re arrangement to comply with court order to pay fees for motion to compel. Provide wire instructions. (.3).	0.30	340.00	102.00
09/09/21	GMG	Exchange emails re Galveston property.	0.30	340.00	102.00
09/09/21	EDJ	Review Press disgorgement calculation worksheet and discuss same with Jonathan Perlman.	0.50	340.00	170.00
09/10/21	JEP	Meet with E. Jacobs re Guarntor Insurance claim and status on motion for court approval of release of funds from insurer, and status of obtaining service on insured and consent. (.6).	0.60	340.00	204.00
09/10/21	JEP	Meet with E. Jacobs and go over deposition preparation for Carlos Sandino deposition next week. (.8).	0.80	340.00	272.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

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09/10/21	JEP	Meet with E. Jacobs to discuss TCA Opps Fund documents and valuation (.4), and re Edison Learning document production status and valuation issue (.4).	0.80	340.00	272.00
09/10/21	JEP	Review and analysis of backup data for Press offer of settlement with SEC.	1.20	340.00	408.00
09/10/21	GMG	Review proposed NDA and exchange emails re same.	0.40	340.00	136.00
09/13/21	GMG	Review financial disclosures from PACV re settlement (1.5); exchange emails with DSI re same (.4).	1.90	340.00	646.00
09/13/21	EDJ	Draft demand letter to permit inspection of collateral to Edison Learning.	0.60	340.00	204.00
09/14/21	JEP	Review counsel correspondence to Edison Learning counsel regarding recent settlement conference and demand for documents (.2)., discuss same with Jacobs (.2)..	0.40	340.00	136.00
09/14/21	GMG	Exchange emails and review financial information re settlement of Luxe Boutique (.5); review Edison Learning demand letter and exchange emails re same (.3); exchange emails with New Zealand counsel re JLE (.3); review Leferink letter re JLE (.2); exchange emails re Luxe Boutique settlement (.2); exchange emails re Groupe Mercator judgment (.1).	1.60	340.00	544.00
09/15/21	JEP	Edison Learning call with E. Jacobs, Garno, Mark I., re status of data from Edison Learning and results of analysis, request from Edison Learning of meeting with its Investment Banking Firm. Determine process and next steps. (.9).	0.90	340.00	306.00
09/15/21	GMG	Review offer by Hill Corp. for Galveston property and exchange emails re same (.4); exchange emails with Receiver and Rasile re Edison Learning (.4); conference call re Edison Learning (.5).	1.30	340.00	442.00
09/15/21	EDJ	Prepare for and participate in telephone call with Receiver and Mark Iamartino regarding next steps with Edison Learning.	0.50	340.00	170.00
09/15/21	EDJ	E-mails with Craig Rasile regarding status of Edison negotiations and next steps.	0.40	340.00	136.00
09/16/21	GMG	Exchange emails with DSI re Champion Healthcare (.3); work on motion to approve Champion sale (.5); exchange emails re Luxe Boutiques (.2); exchange emails with Rasile (.3).	1.30	340.00	442.00
09/17/21	JEP	Edit Motion to Compel against Guardian Life.	0.70	340.00	238.00
09/17/21	GMG	Exchange emails re Cleland (.3); exchange emails re Zynergy (.2); review motion to turn over insurance proceeds (.3); review proposed order (.2); exchange emails with Rasile and review documents re Edison Learning (.4);	1.60	340.00	544.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

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exchange emails re Picasso (.2).

09/20/21	JEP	Receipt of notice of appearance for counsel for Wang on Guardian insurance claim. (.2). Direct next steps. (.2).	0.40	340.00	136.00
09/20/21	JEP	Lengthy call with E. Jacobs on issues in obtaining guardian life policy value, and direct strategy on same. (.5). Communications re disposition of other assets and various fraudulent transfers. (.7).	1.20	340.00	408.00
09/20/21	GMG	Exchange emails with New Zealand counsel re JLE (.3); review letter from JLE (.2); exchange emails with DSI re JLE (.2); exchange emails re life insurance proceeds (.2).	0.90	340.00	306.00
09/20/21	EDJ	E-mails with Dr. James Wang and Michael Miller regarding surrender of life insurance policy.	0.40	340.00	136.00
09/20/21	EDJ	E-mails with Guardian Life Insurance regarding status of loan against insurance policy proceeds.	0.30	340.00	102.00
09/20/21	BTC	Utilize Westlaw and Denton County Property Appraiser to determine ownership status of Carrollton, TX in preparation for filing motion to compel turnover; confer with E. Jacobs regarding same.	0.40	100.00	40.00
09/21/21	JEP	Zynergy bankruptcy. Communications with Luzinski and Garo (3 x's) re payments due and timing. (.5).	0.50	340.00	170.00
09/21/21	JEP	Review letter from counsel for Guardian Life re policy information and date for next scheduled automatic premium payment. (.3). Communications with Jacobs re same (3 xs). (.5).	0.80	340.00	272.00
09/21/21	GMG	Attention to issues re sale of Champion Healthcare (.4); meet with receiver re Galveston (.5); review Opportunities Fund filings (.4); exchange emails with DSI and New Zealand counsel re JLE (.3); exchange multiple emails re sale of Galveston property (.3); review documents re Paycation claims (.5); internal meeting re Galveston (.4).	2.80	340.00	952.00
09/22/21	JEP	Review documents from Companies House on docket brand new, including new filing and termination of strike off. (.8); communications with Mark Iammartino and E. Jacobs re same and re update on status of valuation of Aerospace companies (2 x's). (.6).	1.40	340.00	476.00
09/22/21	GMG	Call with receiver re Synergy payment (.2); conference call with New Zealand counsel re JLE (.5); exchange emails re Synergy payments (.3); exchange emails re life insurance proceeds (.3); review letter from New Zealand counsel (.3); exchange emails with Green re Galveston (.2); conference call with Green re Galveston (.5); exchange emails re Edison Learning (.2); review Edison LOI	2.70	340.00	918.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

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(.2).

09/22/21	EDJ	E-mails with Greg Garno and others regarding financial disclosures for use in D&O litigation and mediation.	0.40	340.00	136.00
09/23/21	JEP	Communications with Iammartino re results of analysis of latest Ops fund financial documentation, and missing documents from 2021 period and demand for same.	0.30	340.00	102.00
09/23/21	GMG	Exchange emails with DSI re Edison Learning (.3); Exchange emails with receiver and DSI re Cleland (.3); exchange emails re Opportunities Fund (.2); internal meeting re mitigation bank (.3).	1.10	340.00	374.00
09/23/21	EDJ	Continued e-mails with Michael Miller regarding Dr. Wang's consent to turnover of the insurance company.	0.60	340.00	204.00
09/24/21	GMG	Exchange emails re Galveston property (.4); exchange emails re Edison Learning (.3).	0.70	340.00	238.00
09/24/21	GMG	Exchange emails with Green re Hillcorp offer to acquire Galveston (.3); internal conference re same (.5).	0.80	340.00	272.00
09/27/21	JEP	Review Moot request for follow up on inquiry from someone regarding 167 million shares of EGOC (.2).. Circulate to Mark Iammartino and B. Halsey for analysis. (.2).	0.40	340.00	136.00
09/27/21	JEP	Communication with S. Moot at SEC re stock mentioned in inquiry.	0.10	340.00	34.00
09/27/21	JEP	Edison Learning. Phone conference with Mark Iammartino and E. Jacobs re non-binding letter of intent received today (.5), review of loi (.4), . JLE/Leferink mediation logistics discussion with Iammartino (.6). TCA Aerospace meeting regarding production of documents, including documents received late Friday and strategy for expansion or negotiations or note payment (.5); Energy 1 discussion (.4).	2.40	340.00	816.00
09/27/21	JEP	Yates bankruptcy. Review schedule provided by SEC, determine that Yates is guarantor on Pulse Loan (.3). Provide status to SEC. (.1). Confirm bankruptcy counsel Jacobs and B. Riley are proceeding as directed with respect to bankruptcy and sales process intersection. (.3).	0.70	340.00	238.00
09/27/21	JEP	Communications regarding wire attempted to Master Fund account but with incorrect number, identify settlement involved and redirect.	0.20	340.00	68.00
09/27/21	GMG	Exchange emails with SEC re EGOC (.2); review Hillcorp offer (.2).	0.40	340.00	136.00
09/27/21	GMG	Exchange emails re Hillcorp offer to purchase Galveston (.3); exchange emails with DSI re Edison Learning (.3).	0.50	340.00	170.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

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09/27/21	EDJ	Telephone call with client and Mark Iammartino regarding Edison Learning obligation and next steps, Precision Aerospace financials, and miscellaneous other matters.	0.50	340.00	170.00
09/27/21	EGM	Review correspondence regarding guarantee on Pulse Beverage Loan and analysis of same	0.30	265.00	79.50
09/27/21	EGM	Review communication from receivership team re TCA Energy One Corporation and status of same	0.40	265.00	106.00
09/28/21	JEP	Review Auger payment and research same. (.5).	0.50	340.00	170.00
09/28/21	GMG	Exchange emails re Champion Healthcare sale (.3); exchange emails with receiver re loan portfolio and Galveston sale (.6).	0.90	340.00	306.00
09/28/21	EDJ	E-mails and telephone call with Mark Iammartino regarding Precision Aerocraft document production (.4). E-mails with Nate Read regarding same (.2).	0.60	340.00	204.00
09/28/21	EDJ	E-mails with Guardian regarding conference call on turnover of insurance proceeds.	0.30	340.00	102.00
09/29/21	JEP	Direct E. Jacobs re follow up on monies (\$66,000 approx) received as part of bankruptcy case(.5).	0.50	340.00	170.00
09/29/21	GMG	Exchange emails with receiver re Hillcorp offer (.4); exchange emails with DSI and review NDA re Transmarine sale (.4); review DSI email and financial information re JLE (.2); exchange emails with Texas counsel re Hillcorp sale (.3); review Comisky letter re Transmarine (.2); exchange emails with DSI re payment (.2).	1.70	340.00	578.00
09/29/21	EDJ	Research deposit into TCA Receivership account of \$66,000 from Australian law firm, including multiple e-mails, Internet research, and telephone calls with law firms in Chicago and Australia.	0.70	340.00	238.00
09/30/21	JEP	Review of SEC Order approving Settlement, Cease and Desist re Bob Press (.5); communications with counsel for Press Schoeppl (email 2 x's)(.3), verbal 1 x)(.3) re same. Discuss with Jacobs re litigation impact (.5), discuss with McIntosh re banking, and financial reporting (.3).	1.90	340.00	646.00
09/30/21	JEP	Communications with S. Moot SEC re Press Order and transfer of monies, and confirm same (4 x's). (.5).	0.50	340.00	170.00
09/30/21	JEP	Review of Silverman Order (.4). Call with Schoeppl re additional facts for investigation. (.5).	0.90	340.00	306.00
09/30/21	GMG	Exchange emails with Rasile re Edison Learning (.2); exchange emails with DSI re PACV (.3); call with L. Hurac (.1).	0.60	340.00	204.00

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09/30/21	GMG	[W/O] Review notice of hearing.	0.00	340.00	0.00
09/30/21	EGM	Review press releases regarding Press and Silverman and confirm wires regarding same	0.10	265.00	26.50
09/30/21	BTC	[W/O] Review orders entered by SEC relevant to payment amounts due from Robert Press and Donna Silverman (.4); confer with E. Jacobs regarding same (.2); calendar relevant payment schedule deadlines (.2).	0.00	100.00	0.00
Total 001 / Asset Analysis and Recovery			57.00		19,209.00
002 / Asset Disposition					
09/05/21	PJB	[W/O] Work on issues with and preparation for hearing on sale, including revisions to proposed declaration for client.	0.00	340.00	0.00
09/07/21	JEP	Receipt and review of offer for Galveston Properties. (.3). Draft and send response (.2).	0.50	340.00	170.00
09/08/21	JEP	Provide update to J. Howard at B. Riley re Ostrowski and Ludvik judgments for \$38.5M for entry into data room for prospective purchasers.	0.30	340.00	102.00
09/08/21	JEP	Review and respond to inquiries from potential purchasers of Receiver loans.	0.50	340.00	170.00
09/09/21	JEP	Review and execute NDAs for potential agents for Galveston mitigation project.(.2).	0.20	340.00	68.00
09/09/21	EGM	Confer w/ J. Perlman regarding final judgments, sale of loan portfolio, and strategy regarding same	0.70	265.00	185.50
09/16/21	EGM	Begin drafting Motion to Confirm/Approve Sale of Champion Pain Care	0.40	265.00	106.00
09/16/21	EGM	Meeting with G. Garno regarding Motion to Approve/Sell Champion Pain Care and drafting of same	0.30	265.00	79.50
09/17/21	JEP	Review communication from potential purchaser of Picasso, (.2) provide information to team in charge of disposal and direct same. (.2).	0.40	340.00	136.00
09/20/21	JEP	Follow up on status of Picasso painting and resolution progress with B. Halsey (2 x's).	0.30	340.00	102.00
09/20/21	JEP	GALVESTON. Review 3 appraisals, and updated appraisals of each tract. (1), Review latest proposals from two offerors (.7). Review mitigation plan status reports, and construct list of items to complete, and draft memo to Halsey and Garno re same and set up meetings re same, including meeting with counsel and mitigation team consultants. (.8)	2.50	340.00	850.00
09/20/21	JEP	Communication with Barun auctioneer/broker under NDA for potential use in	0.20	340.00	68.00

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Galveston re status of project.

09/20/21	EGM	Draft Motion to Confirm/Approve Sale of Champion	1.30	265.00	344.50
09/21/21	EGM	Meeting w/ J. Perlman regarding Zynnergy payment and status of same	0.30	265.00	79.50
09/21/21	EGM	Confer w/ G. Garno regarding Motion to Approve Sale of Champion Pain (.2); continue drafting Motion to Approve Sale of Champion Pain (1.4); confer w/ M. Iammartino regarding specifics of Champion Pain business and Asset Purchase Agreements (.4)	2.00	265.00	530.00
09/21/21	BMH	Galveston Property - review of mitigation reports and proposals, Hilcorp's purchase offers, appraisals, Landco's offer and legal authority in advance of recommendation conference with Receiver.	1.30	265.00	344.50
09/22/21	JEP	Cleland. Communications with Scotland counsel re status of reinstatement (.3); communications with Luzinski/Iammartino at DSI and Garno re completion of next steps and strategy for same (.3).	0.50	340.00	170.00
09/22/21	EGM	Confer w/ S. Moot regarding Motion to Confirm/Approve Sale of Champion Pain and SEC's position regarding same	0.10	265.00	26.50
09/22/21	EGM	Conference call with M. Iammartino regarding specifics of Champion Pain care asset purchase agreements	0.80	265.00	212.00
09/22/21	EGM	Finish drafting Motion to Approve/ Confirm the Sale of the Asset of Champion Pain based on conversation with M. Iammartino regarding specifics of deal	1.70	265.00	450.50
09/22/21	BMH	Galveston Property - Review of proposals from consultants, bids for purchase, title search results and appraisals to prepare for telephone conferences with EcoGenesis regarding mitigation potential, and Hilcorp regarding possible purchase counteroffer.	1.00	265.00	265.00
09/22/21	BMH	[W/O] Attended negotiation conference with potential purchase for the property; conference with G. Garno regarding same.	0.00	265.00	0.00
09/23/21	BMH	Prepared for an attended conference with EcoGenesis and Tuventures regarding costs and potential for environmental off-site mitigation proposal for Galveston property on the Bolivar peninsula.	1.80	265.00	477.00
09/24/21	JEP	Review update on Galveston project issues, including cost estimates for mitigation project, possibility of doing both mitigation project and separate deal with Hilcorp. Direct next steps. (.9).	0.90	340.00	306.00
09/24/21	JEP	Additional communications re unaddressed Galveston project questions from Haley (.2), review and direct inquiry regarding same (.2).	0.40	340.00	136.00

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09/24/21	BMH	Receipt, review of and analyzed new offer to purchase Galveston County land on the Bolivar Peninsula from Hilcorp, offer from owner of recreation rights, and correspondence and proposals from mitigation consultants, to prepare recommendation for Receiver regarding private sale.	0.90	265.00	238.50
09/27/21	JEP	Review B. Riley teaser, Loan Portfolio Profile and Initial Mailing List (.5). Communication with J. Howard at B. Riley re same, and progressing process (.2).	0.70	340.00	238.00
09/27/21	JEP	Champion. Provide wire instructions(.2). Communications with Iammartino and Garno re final purchase agreement for review and re draft motion for filing to approve same (3 x's). (.6)..	0.80	340.00	272.00
09/27/21	EDJ	E-mails with SEC regarding Miles Magyar and EGOC (.2). Research EGOC and e-mails with client regarding same (.6). Telephone call and e-mails with Miles Magyar regarding same (.2).	1.00	340.00	340.00
09/28/21	JEP	Lengthy communications with real estate counsel Susan Mathews and B. Halsey re process and issues regarding Galveston contracts, acceptance, and sale closing process and strategy. (2 x's). (.9).	0.90	340.00	306.00
09/28/21	JEP	Communications with B. Halsey re mitigation consultants' opinion on Hilcorp new offer, further review of offer letter for legal issues, and direct counsel to set up meeting with Houston closing counsel to draft response (.5).	0.50	340.00	170.00
09/28/21	EGM	Review J. Perlman email regarding Hilcorp offer to sell Galveston property and need to establish compliance with 28 USC 2001	0.10	265.00	26.50
09/28/21	BMH	Galveston Property: Receipt and review of multiple correspondence, and review of proposals from consultants regarding final analysis of possible wetlands mitigation on Bolivar Peninsula property, to prepare recommendation to Receiver.	1.60	265.00	424.00
09/28/21	BMH	Galveston Property - Receipt and review of revised formal offer to purchase from Hilcorp (.1); conference call with A. Green from buyer regarding details of same (.2); drafted correspondence with counsel and Receiver regarding same (.2).	0.50	265.00	132.50
09/29/21	JEP	Galveston. Communications with TX counsel and Garnore legal issues, negotiations of sale LOI and definitive agreement (4 x's). (1.2).	1.20	340.00	408.00
09/29/21	EGM	Review local counsel email regarding next steps for selling Galveston property	0.10	265.00	26.50
09/29/21	BMH	Receipt and review of correspondence from consultants regarding master sale of pending litigation matters (.2); drafted responses to same (.2); review of data room files regarding same (.5).	0.90	265.00	238.50

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09/29/21	BMH	Receipt and review of multiple correspondence with consultants and closing counsel regarding finalizing review of Hilcorp's private offer to purchase Galveston land, and to prepare possible acceptance; drafted responses to same.	0.80	265.00	212.00
09/29/21	BMH	Review of legal authority regarding 28 USC 2001 and compliance with procedures therein.	0.50	265.00	132.50
09/30/21	JEP	Phone conference with Susan Matthews re Galveston.	0.80	340.00	272.00
Total 002 / Asset Disposition			29.70		8,815.50
003 / Business Analysis					
09/14/21	JEP	[W/O] Preparation for Sandino deposition.	0.00	340.00	0.00
Total 003 / Business Analysis			0.00		0.00
004 / Business Operations					
09/03/21	EGM	Attention to payment for E-Forensics platform	0.20	265.00	53.00
09/03/21	EGM	Review invoices and supporting documents for amounts owed and paid from receivership estate to various professionals (.4) and confer w. E. Serres regarding same (.3)	0.70	265.00	185.50
09/08/21	JEP	[W/O] Receipt and review of monthly Bell Gully statement	0.00	340.00	0.00
09/08/21	JEP	Review and pay Receivership expenses (.8), correspondence regarding same to various vendors and professionals (6 x's) (.5).	1.30	340.00	442.00
09/10/21	JEP	Process incoming wire from counsel for Precision Aircraft Group/TCA Aerospace as reimbursemeent for GJB fees in prosecuting motion to compel. (.1) Communications with E. McIntosh re business recording of funds. (.2).	0.30	340.00	102.00
09/14/21	EGM	Confer w/ K. Forrest regarding incoming wires and application of same	0.20	265.00	53.00
09/17/21	JEP	Receipt and process of bankruptcy confirmation plan payment to Master Fund on behalf of Zynergy Brands SPV.	0.40	340.00	136.00
09/21/21	JEP	Further analysis of BBT accounts and determination of origination of funds, and ownership of same.	0.80	340.00	272.00
09/22/21	JEP	Communication from vendor Harvest and discuss with IT director.	0.30	340.00	102.00
09/27/21	EGM	Attention to Art Moves storage unit payment	0.10	265.00	26.50
Total 004 / Business Operations			4.30		1,372.00

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005 / Case Administration

09/01/21	JHG	Review, analyze and circulate second opinion decision in good faith and cases cited in Bernard Madoff/SIPC Citicorp case (1.6); review compulsory "strike off" issue (.4).	2.00	340.00	680.00
09/02/21	GMG	Review proposed changes to tolling agreement and exchange emails re same.	0.40	340.00	136.00
09/02/21	EGM	[W/O] Confer w/ New Zealand counsel regarding updated invoices for Sixth Fee Application	0.00	265.00	0.00
09/03/21	JHG	Review transfer issues to Banque Syz and analysis of exact amount of net earnings (.8); review issues regarding request of waiver of conflict by Berger Singerman (.8); analysis of impact of waiver of conflict and waiver of right to use privileged materials. (.7).	2.30	340.00	782.00
09/07/21	JPB	Review/respond to investor inquiries.	1.00	265.00	265.00
09/07/21	EGM	Review analysis of payment of professionals and impact on receivership estate; confer w/ E. Serres regarding same	0.40	265.00	106.00
09/08/21	JHG	[W/O] Review American Express complaint and rules regarding related case motion (.8); review status and issues regarding further call with class action plaintiffs (.9); address scheduling of case (.9).	0.00	340.00	0.00
09/09/21	EDJ	Telephone call with Jonathan Perlman regarding status of various matters, including Edison Learning and Precision Aerospace.	0.60	340.00	204.00
09/10/21	EGM	Review offer of settlement to SEC and confer w/ J. Perlman regarding same	0.30	265.00	79.50
09/15/21	EGM	[W/O] Confer w/ L. Rice regarding billing of motion to compel and reflection of same on invoices	0.00	265.00	0.00
09/20/21	JPB	Review/respond to investor inquiries.	0.70	265.00	185.50
09/22/21	PTK	Confer with JP Bado regarding completing FATCA CRS documentation requests from Collas Crill to file	0.10	265.00	26.50
09/24/21	EGM	[W/O] Begin editing July TCA prebills for inclusion in 6th Fee Application	0.00	265.00	0.00
09/27/21	EGM	Review email from SEC regarding investor communications (x2); confer w/ J. Perlman regarding same	0.20	265.00	53.00
09/29/21	EDJ	Continued legal research into confidentiality of documentation produced by Whistleblowers.	1.90	340.00	646.00
09/29/21	JPB	Review/respond to investor inquiries.	0.50	265.00	132.50

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09/30/21	CBH	[W/O PER JEP] E-mail correspondence with B. Traina regarding calendaring upcoming deadlines and review of e-mail regarding same.	0.00	100.00	0.00
09/30/21	BTC	[W/O] Telephone call with J. Sardina and emails with C. Hopkins regarding calendaring responsibilities as it relates to SEC cease and desists orders of Robert Press and Donna Silverman.	0.00	100.00	0.00
Total 005 / Case Administration			10.40		3,296.00
006 / Claims Administration & Objections					
09/01/21	JEP	Work on distribution plan. Suarez, Yip Reports on progress, proposed resolution of numerous issues and strategy for same, calculation dates, levels of UBO analysis in various scenarios (.9), communications re same with Suarez (.3).	1.20	340.00	408.00
09/01/21	PTK	Catalog UBO document production from Natixis Bank for purposes of preparing distribution plan	0.10	265.00	26.50
09/01/21	PTK	Prepare for call with YIP regarding distribution plan and outstanding UBO information requests	0.30	265.00	79.50
09/01/21	PTK	Review nominee inquiries from Natixis, Butterfield, Quilter, Cannon Investmentss, and Bank Lombard (.5) and confer with Shawna Armanani regarding same (.5)	1.00	265.00	265.00
09/01/21	PTK	Call with YIP regarding distribution plan and outstanding UBO information requests	0.40	265.00	106.00
09/01/21	JNS	Received, scan, and save in case file return mail in connection with the Letters to Nominees and NonComplaint Nominees re Beneficial Owners. Update service tracking chart.	0.50	100.00	50.00
09/02/21	PTK	Follow up with each and every nominee with an outstanding UBO document request	0.50	265.00	132.50
09/03/21	JMS	Work on distribution plan, respond to creditor inquiries.	1.60	340.00	544.00
09/03/21	EGM	Review communications and documents provided by certain nominees, including AJBS Asset Servicing Processing regarding underlying client and information regarding same	0.70	265.00	185.50
09/03/21	PTK	Review and respond to nominee inquiries from MFEX, Raiffeisen Bank, Lawshare, Caceis, Credit Suisse (.7) and confer with Shawna Armanani and Nicole Escudero regarding same (.7)	1.40	265.00	371.00
09/03/21	PTK	Confer with Elizabeth McIntosh regarding inquiry from Lawshare Nominees	0.10	265.00	26.50

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09/07/21	PTK	Review inquiry from EFG Bank (.1) & confer with Shawna Armanani regarding same (.1)	0.20	265.00	53.00
09/08/21	PTK	Review and respond to Jonathan Perlman's email to discuss action items from 9/1/2021 investor analysis call with Shawna Armanani and Nicole Escudero	0.10	265.00	26.50
09/09/21	JMS	Respond to creditor inquiries (.8); research concerning en trust claims in support of distribution analysis (1.5)	2.30	340.00	782.00
09/10/21	JEP	Meeting with J. Suarez to go over progress and discuss action items for distribution plan and claims process. (1.1).	1.10	340.00	374.00
09/10/21	PTK	Follow up with counsel for Banque Syz regarding status of missing UBO data and outstanding document request	0.20	265.00	53.00
09/10/21	PTK	Review nominee inquiries from BNP, Raiffeisen Bank, EFG, Bank Lombard, Caceis, Sherpa, Bruellan, Friends Provident, and Natixis (.5) and confer with Shawna Armanani regarding same (.6)	1.10	265.00	291.50
09/13/21	JEP	Communications with Suarez re distribution plan issues (3 x's) and progress same (.5).	0.50	340.00	170.00
09/13/21	JEP	Review current list of purported creditors who have contacted the Receivership and provided information received from Lasie L (.6), communicate with JP Bado, DSI, and others regarding whether any additional creditors have been heard from to potentially include in a potential creditors list, for purposes of the claims and distribution plan. (.5)..	1.10	340.00	374.00
09/13/21	GMG	Exchange emails and review materials re creditor (non-investor) claims for distributor analysis.	0.40	340.00	136.00
09/13/21	JMS	Analyze receivership receiveables, work on distribution plan.	2.00	340.00	680.00
09/13/21	PTK	Review and respond to two UBO inquiries (.4) and nominee inquiries from Bank Leumi, MFEX, Clearstream (.3) and confer with Shawna Armanani regarding same (.2)	0.90	265.00	238.50
09/14/21	JEP	Distribution Plan. Weekly Distribution Team meeting with Shawna and Nicole from Yip, Suarez, Kalbac to go over progress on plan analysis, obtaining additional information and documents, and all misc issue resolutions to progress distribution plan and motion. (1.4).	1.40	340.00	476.00
09/14/21	EDJ	Participate in liquidation plan meeting and call with client and financial advisor.	1.10	340.00	374.00
09/14/21	PTK	Review and respond nominee inquiries from BNP (.1) and Friends Providents (.1) and confer with Shawna Armanani regarding same (.2)	0.40	265.00	106.00

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09/14/21	PTK	Confirm list of outstanding nominees and provide update to Shawna Armanani and Nicole Escudero	0.30	265.00	79.50
09/14/21	PTK	TCA Distribution Plan Status Call with Jesus Suarez, John Genovese, Eric Jacobs, Jonathan Perlman, Nicole Escudero, and Shawna Armanani	1.40	265.00	371.00
09/15/21	JHG	Review financial information regarding TAP Financial Partners, Allbridge Entities (1.6); conference with J. Arrastia and C. Alvarez regarding same (.6); review and analyze of investor list and emails regarding discrepancy (.3).	2.50	340.00	850.00
09/15/21	JEP	Review LTD Fund direct individual investor email (.2), draft response, and circulate for use for similar inquiries (.4).	0.60	340.00	204.00
09/15/21	PTK	Review and respond to UBO inquiry regarding unredeemed redemptions	0.20	265.00	53.00
09/15/21	PTK	Conduct legal research regarding how to treat investors with multiple accounts in a distribution plan where the husband and wife have a joint account and separate IRA accounts for purposes of deciding how to treat group of certain TCA investors in the distribution plan	1.60	265.00	424.00
09/16/21	PTK	Conduct legal research regarding how to treat investors with multiple accounts in a distribution plan where the husband and wife have a joint account and separate IRA accounts for purposes of deciding how to treat group of certain TCA investors in the distribution plan (1.9) and legal research regarding whether the distribution plan should use the currency value at the time of the original investment or at the time a switch or transfer occurs (2.2)	4.10	265.00	1,086.50
09/16/21	JPB	Investigate file in anticipation of 2020 FATCA/CRS filing to determine possible investor listing duplication, confirm active vs redeemed shareholders, identify any missing investor documentation, review of past filing documents on hand and information on current PPOC.	2.40	265.00	636.00
09/17/21	JEP	Receipt, review and analyze lists of creditors provided by DSI for analysis and use in claims process and distribution plan from DSI/Luzinski. (1.3). Direct DSI, Lamis and Distribution Team (Suarez and Kalbac) re follow up on same (.5); analysis of latest Yip data for distribution plan (tracing and methods comparisons) (1.1).	2.90	340.00	986.00
09/17/21	JEP	Review correspondence from investor and documents provided.	0.40	340.00	136.00
09/17/21	PTK	Review subscription documents from Midland IRA and TCA for language that would provide insight regarding joint IRA accounts and which currency value should be used in the distribution plan	2.30	265.00	609.50
09/17/21	PTK	Prepare summary of my research findings to Jonathan Perlman and Jesus Suarez confirming that the distribution plan is entirely consistent with the plan	0.30	265.00	79.50

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used in other receiverships when investors with multiple accounts are involved

09/17/21	PTK	Review and respond to a single UBO inquiry regarding status of the distribution plan	0.10	265.00	26.50
09/17/21	JPB	Review and provide Receiver with initial findings regarding 2020 FATCA/CRS filing to determine possible investor listing duplication, confirm active vs redeemed shareholders, identify any missing investor documentation, review of past filing documents on hand and information on current PPOC.	0.80	265.00	212.00
09/20/21	PTK	Review Receivership email for nominee or UBO inquiries	0.10	265.00	26.50
09/21/21	JMS	respond to inquiries from nominees (credit suisse, bank syz) (.8); review issues concerning forensic buckets for subordination (1.8)	2.60	340.00	884.00
09/21/21	JMS	Attention to class claim issues in relation to distribution scheme.	0.90	340.00	306.00
09/21/21	PTK	Review and respond to inquiry from EFG Bank regarding transferring shares	0.20	265.00	53.00
09/21/21	PTK	Confer with Shawna Armanani regarding missing UBO information from Crescent Trustees Limited	0.20	265.00	53.00
09/22/21	JMS	Work on distribution analysis, provide additional information to YIP concerning methodology.	2.40	340.00	816.00
09/22/21	PTK	Confer with CA Indosuez Wealth (Surcusul de Espana) regarding missing UBO information (.2) and Shawna Armanani regarding same (.4)	0.40	265.00	106.00
09/22/21	PTK	Confer with Jesus Suarez (.1) and Shawna Armanani (.4) regarding internal deadline to provide investor analysis for distribution plan	0.50	265.00	132.50
09/23/21	JEP	Work on analysis of distribution plan and appropriate amount available for interim distribution. (1). Communications with Suarez re same. (.3).	1.30	340.00	442.00
09/23/21	JMS	Review credit suisse production concerning distribution plan (.6) and continue work on distribution plan (.7)	1.30	340.00	442.00
09/23/21	JMS	Review issues regarding credit suisse and distribution plan	1.20	340.00	408.00
09/23/21	PTK	Confer with Jesus Suarez regarding internal deadline to provide investor analysis for distribution plan	0.10	265.00	26.50
09/23/21	PTK	Confer with Shawna Armanani regarding missing UBO information from Crescent Trustees Limited	0.10	265.00	26.50
09/24/21	JEP	Work on distribution plan analysis.	1.60	340.00	544.00
09/24/21	GMG	Exchange emails re interim distribution.	0.40	340.00	136.00

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09/24/21	JMS	Continued review of vendor claims in support of plan of distribution..	1.50	340.00	510.00
09/24/21	EGM	Meeting with J. Perlman regarding amount paid to professionals and receivership expenses in order to set forth liquidation plan	0.40	265.00	106.00
09/27/21	JMS	Respond to inquiries concerning distribution plan from creditors (.8); review issues concerning trade creditors (.6); review issues concerning en trust claims (.5); continued work on distribution plan and status update from YIP (1.8)	3.70	340.00	1,258.00
09/27/21	PTK	Catalog missing UBO information from Crescent Trustees Limited (.2) and confer with Shawna Armanani regarding same (.2)	0.40	265.00	106.00
09/27/21	PTK	Review Receivership email for nominee or UBO inquiries	0.10	265.00	26.50
09/27/21	PTK	Confer with Shawna Armanani and Nicole Escudero regarding internal deadline to provide investor analysis for distribution plan	0.20	265.00	53.00
09/28/21	JMS	Review issues concerning trade creditors (1.3); work on distribution plan (.8)	2.10	340.00	714.00
09/28/21	PTK	Confer with Jesus Suarez regarding list of TCA trade creditors and/or potential creditors for purposes of preparing distribution plan	0.10	265.00	26.50
09/28/21	PTK	[W/O] Confer with Jesus Suarez regarding list of TCA trade creditors and/or potential creditors for purposes of preparing distribution plan	0.00	265.00	0.00
09/28/21	PTK	Confer with CA Indosuez Wealth (Surcusal de Espana) regarding missing UBO information (.4) and Jesus Suarez regarding same (.2)	0.60	265.00	159.00
09/28/21	PTK	Review inquiry from UBS regarding production of additional UBO information	0.10	265.00	26.50
09/29/21	PTK	Review initial list of potential creditors prepared by Laise Lowachee, Irina Sadovnic, Nelson Landis, and Joseph Luzinski and analyze alleged claims for purposes of confirming creditor claims to include in proposed distribution plan	3.60	265.00	954.00
09/30/21	PTK	Analyze receiver transition files and internal memoranda for purposes of determining other potential claims of creditors of TCA and alleged amounts for purposes of confirming creditor claims to include in proposed distribution plan	5.20	265.00	1,378.00
Total 006 / Claims Administration & Objections			71.80		21,802.00
017 / Tax Issues					
09/08/21	JEP	Review and discuss audit letters for JLE and Zeecol Finance SPVs in New Zealand with M. Iammartino, and execute same.	0.50	340.00	170.00
09/08/21	JEP	Communications with M. Hall re 2020 taxes documentation and preparation. (2 x's).	0.50	340.00	170.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-001

09/09/21	JEP	Lengthy call with Mitch Hall to go over status of preparation and data analysis for upcoming tax filings for TCA Fund Management Group Corp and TCA Global Lending Corp.	1.30	340.00	442.00
09/09/21	GMG	Review memo from receiver re tax issues and strategy.	0.20	340.00	68.00
09/13/21	JEP	Review communication from M. Hall re status of tax returns for Receivership Entities, and K-1's due Wednesday (.3), respond to same and set up call for tomorrow to discuss further. (.2).	0.50	340.00	170.00
09/14/21	JEP	Finalize and send out K-1s and forward 8879-PE Forms for TCA Global Credit Fund LTD and LP and Master Fund with assistance of Rehmann.	0.80	340.00	272.00
09/15/21	JEP	Review status update and need for additional information for FATCA CRS from Collas Crill (.5), discuss with JP Bado and direct follow up(.5).	1.00	340.00	340.00
09/15/21	JEP	Confer with M. Hall re TCA tax return analysis (.8) review returns and execute (.7).	1.50	340.00	510.00
09/17/21	JEP	Review CCCS Review and analysis and Bado comments on prospective strategy (.8), draft update and directive on each item of inquiry and forward to persons with appropriate information to collate and provide to Cayman counsel for filing (.6).	1.40	340.00	476.00
09/21/21	GMG	[W/O] Review letter from Marine re Pivot.	0.00	340.00	0.00
09/27/21	JEP	Transmarine discussion regarding management status and IRS matter status.	0.50	340.00	170.00
09/27/21	PTK	Confer with JP Bado regarding completing FATCA CRS documentation requests from Collas Crill to file	0.10	265.00	26.50
09/27/21	PTK	Review and analyze summary submitted by JP Bado regarding the FATCA inquiries from Collas Crill.	0.20	265.00	53.00
Total 017 / Tax Issues			8.50		2,867.50
019 / Banking					
09/03/21	GMG	Exchange emails with DSI.	0.20	340.00	68.00
09/09/21	EGM	Confer w/ K. Forrest regarding incoming wires and payments to estate (.1); confer w/ J. Perlman regarding same (.2)	0.30	265.00	79.50
09/10/21	EGM	Attention to incoming banking requests and wires for payments into receivership estate (.2); confer w/ K. Forrest regarding same (.2)	0.40	265.00	106.00
09/13/21	EGM	Attention to incoming wires and application of funds; confer w/ K. Forrest and E. Jacobs regarding same	0.30	265.00	79.50

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Genovese Joblove & Battista, P.A.

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-001

09/22/21	EGM	Confer w/ J.Pearlman regarding Zynergy wire and attention to same (.3); confer w/ K. Forrest re same (.1)	0.40	265.00	106.00
Total 019 / Banking			1.60		439.00
020 / Open Litigation Matters					
09/07/21	JEP	Attend to Debevoise & Plimpton tolling agreement.	0.30	340.00	102.00
09/08/21	JEP	Communications re assets and financial discovery into borrower Medytox ability to repay loan for settlement of ongoing lawsuit consideration.	0.20	340.00	68.00
09/08/21	JEP	Investigate and review Donna Silverman-related documents, including re compensation relevant to Mercator issues and for trial preparation for trial next week.	1.00	340.00	340.00
09/08/21	JEP	Review update on Ludvik and Ostrowski litigation matters from hearing today in which court granted motions for final judgment in Ostrowski for \$37.85M and in Ludvik for \$650k. (.5). Meet with E. McIntosh to discuss hearing and judge's comments re same, collectability and possibility of obtaining fee award in addition as well as expense of doing so. (.6).	1.10	340.00	374.00
09/08/21	JEP	AMEX lawsuit. Communications with counsel Jacobs re status and strategy, including joint scheduling (3 x's). (.5).	0.50	340.00	170.00
09/09/21	JEP	Review and discuss documents, assets, collectability, defenses of Defendants and 17 guarantors in Medytox litigation matter, for purposes of settlement discussions and upcoming mediation, and to obtain additional documents necessary from defendants for same-- in call with Jacobs and Halsey. (2).	2.00	340.00	680.00
09/10/21	JEP	Groupe Mercator Litigation. Email and phone calls (3 x's) with A. Blynn re summary judgment just granted on liability in Groupe Mercator Matter. (.3). Meet to discuss preparation for damages trial next week and Perlman testimony. (1.1).	1.40	340.00	476.00
09/10/21	JEP	[W/O] Press - SEC settlement documents	0.00	340.00	0.00
09/10/21	JEP	Medytox lawsuit. Meet with E. Jacobs and go over results from his analysis of documents received from Medytox defendants and guarantors, including complex transfers of assets and value for exchange, and development of analysis and strategy of ability to pay and our ability to force collection. Direct same.	0.80	340.00	272.00
09/13/21	JEP	Further preparation for trial testimony in Mercator (1); Attend and testify at trial (3.5).	4.50	340.00	1,530.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

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09/15/21	JEP	Communications with Jacobs re Medytox update, settlement discussions, upcoming trial.	0.50	340.00	170.00
09/15/21	JEP	Mercator. Review communications regarding appropriate language in judgment as stated in the transcript by judge ore tenus, and position of opposing counsel re same (.6). Conference with Blynn re resolution after re reviewing legal issue and language of relevant debt agreement and pleadings (.7).	1.30	340.00	442.00
09/20/21	JEP	Medytox. Discuss trial strategy, settlement potential with Jacobs and Halsey (6 x's) (1.4) .	1.40	340.00	476.00
09/20/21	JEP	Review transcript of Judge's findings in Mercator lawsuit. (.3).	0.30	340.00	102.00
09/20/21	JEP	Follow up on Medytox loan and litigation with B. Halsey. (.2).	0.20	340.00	68.00
09/21/21	EGM	Confer w/ B. Halsey regarding specific litigation cases for the loan portfolios and staffing same	0.30	265.00	79.50
09/22/21	JEP	Communications with Jacobs and Garo re preparation of financial disclosure form and requests in preparation of mediation with D&O defendants (4 x's). (.8).	0.80	340.00	272.00
09/27/21	JEP	Medytox trial meeting with E. Jacobs, asset analysis, settlement strategy discussion. (1.0).	1.00	340.00	340.00
09/30/21	JEP	Medytox. Phone call with E. Jacobs re trial deadlines and trial preparation, including for my testimony. (.7). Settlement negotiations- obtain additional information regarding assets of defendants and authorize a counter offer. (.5)..	1.20	340.00	408.00
Total 020 / Open Litigation Matters			18.80		6,369.50
031 / General Litigation					
09/03/21	GMG	Exchange emails and review documents re Paycation claims (.4); exchange emails re tolling agreement (.2).	0.60	340.00	204.00
09/09/21	JEP	Review Schoeppl communications regarding status of Press settlement discussions with SEC and request for wire instructions (.2), discuss with Garo (.1), draft correspondence and send with wire instructions (.2).	0.50	340.00	170.00
09/10/21	JEP	Analysis of claims by Banque Zyz, net winner status, creditor status in preparation of response to request by proposed counsel for conflict waiver, and to develop document request.(/7), communications to litigation team re same (3 x's). (.6).	1.30	340.00	442.00
09/10/21	JEP	Review update on class counsel investigation and cooperation email (.3), draft	0.80	340.00	272.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-001

comments and responsive directives and circulate (.5).

09/10/21	JMS	Bank Syz issues (.9); revise response to creditor inquiry (.4)	1.30	340.00	442.00
09/10/21	JNS	[W/O] Follow up emails with Patrick Kalbac and Eric Jacobs regarding status of deposition of Carlos Sandino scheduled for September 14, 2021, prepare a set of documents to be used at the deposition. Emails to court reporter confirming that the deposition is on. Confirm reservation of conference room to hold the deposition.	0.00	100.00	0.00
09/13/21	JEP	Meet with E. Jacobs in preparation for C. Sandino deposition scheduled for tomorrow (.7), review documents and notes for deposition. (.8).	1.50	340.00	510.00
09/14/21	JEP	Litigation Claim Investigation. Review and discuss documents found that are relevant to litigation claim analysis of claims against professionals re financial reporting. (1.5). Communications with Genovese, Jacobs re same (4 x-s). (.5).	2.00	340.00	680.00
09/14/21	JEP	Communications regarding Debevoise TCA documents with counsel. (4 x's). (.5).	0.50	340.00	170.00
09/15/21	BTC	Begin drafting motion to compel Guardian Life Insurance to turnover cash surrender value under policy of Y. Wang.	1.20	100.00	120.00
09/17/21	ASB	Begin review of Noveda file to determine whether claims are viable and status of loan and default notices (4.5).	4.50	340.00	1,530.00
09/20/21	GMG	Review order opening case.	0.20	340.00	68.00
09/20/21	JXA	[W/O] Confer and strategize with J. Genovese regarding structure.	0.00	340.00	0.00
09/21/21	JXA	Examine fee proposal; confer with J. Genovese; confer with client; confer and strategize with J. Genovese.	0.80	340.00	272.00
09/23/21	GMG	Review motion for rehearing and response (.3); attention to issues re potential litigation targets and strategy of class (.5).	0.80	340.00	272.00
09/24/21	GMG	[W/O] Review notice of hearing.	0.00	340.00	0.00
09/24/21	JXA	Review organizational chart with requested analysis.	0.20	340.00	68.00
09/27/21	ASB	Continue review of Noveda file in anticipation of litigation (5.1).	5.10	340.00	1,734.00
09/28/21	JEP	Prepare for and attend meeting with litigation team, class professionals, regarding claims and issues.	1.10	340.00	374.00
09/29/21	CEA	Provide analysis of legal research on auditor issues concerning personal jurisdiction; share findings with team; strategize with J. Suarez and J. Arrastia on findings and next steps.	1.00	265.00	265.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-001

09/30/21	JEP	Phone conference with JOLs and J. Genovese.	1.00	340.00	340.00
09/30/21	JEP	Draft memo to team members re facts for claims against auditors and administrator for consideration.	1.50	340.00	510.00
09/30/21	JMS	Review distribution schedules, Yip Analysis, and begin incorporating into distribution plan.	2.60	340.00	884.00
Total 031 / General Litigation			28.50		9,327.00
Total:			230.60		73,497.50

=====UNBILLED DISBURSEMENTS=====

			AMOUNT
09/04/21	H238	Process Service Fee (12455-001) Legal Process Service & Investigations, LLC	80.00
09/04/21	H238	Process Service Fee (12455-001) Legal Process Service & Investigations, LLC	96.00
09/04/21	H238	Process Service Fee (12455-001) Legal Process Service & Investigations, LLC	50.00
09/01/21	H222	Filing Fees (12455-001) American Express	415.04
09/01/21	H272	Data management and hosting Wasabi Technologies - cloud storage (12455-001) American Express	7.77
09/07/21	S101	Postage	17.92
09/09/21	H222	Filing Fees (12455-001) American Express	35.00
09/10/21	H273	Website domain and maintenance GoDaddy (12455-001) American Express	29.16
09/15/21	H214	Court Reporter Fees (12455-001) U.S. Legal Support, Inc.	125.00
09/15/21	H228	Local Travel mileage (12455-001) Eric D.Jacobs	269.92
09/14/21	S101	Postage	32.85
09/14/21	S101	Postage	46.24
09/15/21	S101	Postage	0.73
09/14/21	H231	Miscellaneous/Intuit - Quickbooks (12455-001) American Express	80.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-001

09/15/21	H231	Miscellaneous/Intuit - Quickbooks (12455-001) American Express	50.00
09/16/21	H268	1-800 hotline and phone forwarding net2phone (12455-001) American Express	94.26
09/16/21	H268	1-800 hotline and phone forwarding net2phone (12455-001) American Express	107.23
09/15/21	H231	Miscellaneous/Storage - PODS (12455-001) American Express	835.87
09/21/21	H221	Fedex Airbill No.283973572370 (12455-001) FedEx	27.68
09/24/21	H273	Website domain and maintenance GoDaddy (12455-001) American Express	212.49
09/30/21	S109	Pacer - Online Research (12455-001) PACER Service Center	135.10
09/27/21	H273	Website domain and maintenance GoDaddy (12455-001) American Express	58.32
09/27/21	H272	Data management and hosting EIG Hostgator website hosting (12455-001) American Express	203.40
09/28/21	H272	Data management and hosting EIG Hostgator website hosting (12455-001) American Express	19.95
Total:			\$3,029.93

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-001

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JEP - Perlman	84.30	340.00	28,662.00
JHG - Genovese	6.80	340.00	2,312.00
PJB - Battista	0.00	340.00	0.00
GMG - Garno	30.10	340.00	10,234.00
ASB - Blynn	9.60	340.00	3,264.00
JMS - Suarez	25.50	340.00	8,670.00
JXA - Arrastia	1.00	340.00	340.00
EDJ - Jacobs	12.50	340.00	4,250.00
BMH - Halsey	9.30	265.00	2,464.50
JPB - Bado	5.40	265.00	1,431.00
EGM - McIntosh	13.70	265.00	3,630.50
CEA - Alvarez	1.00	265.00	265.00
PTK - Kalbac	29.30	265.00	7,764.50
JNS - Sardina	0.50	100.00	50.00
CBH - Hopkins	0.00	100.00	0.00
BTC - Traina	1.60	100.00	160.00
Totals	230.60		73,497.50

=====DISBURSEMENT SUMMARY=====

S109	Pacer - Online Research	135.10
S101	Postage	97.74
H273	Website domain and maintenance	299.97
H272	Data management and hosting	231.12
H268	1-800 hotline and phone forwarding	201.49
H238	Process Service Fee	226.00
H231	Miscellaneous/Others	965.87
H228	Local Travel	269.92
H222	Filing Fees	450.04
H221	Fedex Airbill No.	27.68
H214	Court Reporter Fees	125.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-001

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102143	303,693.76	248,757.44	9/8/2021	\$54,936.32
05/28/21	101350	295,640.85	239,599.65	9/8/2021	\$56,041.20
02/17/21	100427	327,437.75	255,053.05	9/8/2021	\$72,384.70
11/23/20	99732	59,218.50	48,559.17	9/8/2021	\$10,659.33
11/12/20	99573	379,096.70	310,537.41	9/8/2021	\$68,559.29
09/21/20	99023	399,692.71	328,640.59	9/8/2021	\$71,052.12
Total Fees					73,497.50
Total Disbursements					3,029.93
Total Bill					\$ 76,527.43
Previous Balance					\$333,632.96
Outstanding Balance					\$ 410,160.39
Retainer Available:		\$0.00			
Trust Balance:		\$0.00			

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-002

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-002 - Jonathan Perlman, Receiver / TCA Fund - Cayman Islands

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$1,486.00
Total Disb	
Total Bill	\$1,486.00
-Retainer App	\$0.00
Previous Bal	\$39,153.97
Bal Due	\$1,486.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
07/19/21	IRS	Confer with JGenovese re: FATCA CRS filings and attention to correspondence with JOL counsel re: same.	0.60	265.00	159.00
07/20/21	IRS	Attention to correspondence with Cayman counsel re: FATCA CRS requirements for the funds and coordinate call with JOL counsel on same.	0.50	265.00	132.50
07/23/21	IRS	Call with CCrill re: FATA CRS filings (.9); prepare internal analysis and recommendation re: FATCA CRS filing protocol. (.4)	1.30	265.00	344.50
07/27/21	JEP	Obtain communication from Circle of resignation with FATCA (.2), phone call with Sadovnic re same and re strategy for retention of immediate replacement(.3), communication with Sadovnic on updated advice of Cayman counsel for reporting of NAV to FATCA and inclusion of appropriate explanation in quarterly report. (.3).	0.80	340.00	272.00
07/27/21	JEP	Review multiple communications (8), regarding FATCA and other regulatory issues in Cayman, including with Circle Parnters, Collas Crill, Sadovnic (.8); attend conference call regarding same at end of day, and direct implementation of strategy for new authorized agent for filing, preparation of filing, updating of JOLs on same, reference to same in upcoming quarterly report.(.7).	1.50	340.00	510.00
07/28/21	JEP	Communications with Collas Crill regarding appointment of Receiver agent for	0.20	340.00	68.00

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021
12455-002

purposes of filing FATCA filings in portal.

Total /	4.90	1,486.00
Total:	4.90	1,486.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JEP - Perlman	2.50	340.00	850.00
IRS - Sadvnic	2.40	265.00	636.00
Totals	4.90		1,486.00

=====ACCOUNTS RECEIVABLE =====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102144	3,587.50	2,870.00	9/8/2021	\$717.50
05/28/21	101351	12,498.30	10,052.70	9/8/2021	\$2,445.60
02/17/21	100428	23,195.50	18,556.40	9/8/2021	\$4,639.10
10/14/20	99237	39,168.00	32,117.76	9/8/2021	\$7,050.24
09/21/20	99024	135,008.50	110,706.97	9/8/2021	\$24,301.53

Total Fees **1,486.00**

Total Disbursements

Total Bill **\$ 1,486.00**

Previous Balance **\$39,153.97**

Outstanding Balance **\$ 40,639.97**

Retainer Available: **\$0.00**

Trust Balance: **\$0.00**

Genovese Joblove & Battista, P.A.

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-002

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-002 - Jonathan Perlman, Receiver / TCA Fund -
Cayman Islands

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$1,190.00
Total Disb	
Total Bill	\$1,190.00
-Retainer App	\$0.00
Previous Bal	\$39,153.97
Bal Due	\$1,190.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
08/20/21	JEP	Communications with local Cayman Collas regarding update in action in Cayman court and update on Creditor Committee meetings.	0.30	340.00	102.00
08/20/21	JHG	Review emails and issues regarding FATCA reporting (.3); new email from Collas Crill analyzing reporting requirements (.7); conference with J. Perlman regarding obtaining information from Cayman, Ltd. Feeder case (.6); review email to Cayman counsel (.1); review meeting minutes from Cayman proceedings (.5).	2.20	340.00	748.00
08/24/21	JEP	Receipt and review of Collas Crill report on options on obtaining additional documents and reports from JOLs on status of case in Cayman, publicly filed information including on docket. (.4). Phone call with Sadovnic re same, including comparison against information we already have (.3). Draft instructions to Genovese to make appropriate request upon JOLs, and provide update of course of action to be undertaken to Collas Crieill. (.3).	1.00	340.00	340.00
Total /			3.50		1,190.00
Total:			3.50		1,190.00

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-002

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====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JEP - Perlman	1.30	340.00	442.00
JHG - Genovese	2.20	340.00	748.00
Totals	3.50		1,190.00

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====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102144	3,587.50	2,870.00	9/8/2021	\$717.50
05/28/21	101351	12,498.30	10,052.70	9/8/2021	\$2,445.60
02/17/21	100428	23,195.50	18,556.40	9/8/2021	\$4,639.10
10/14/20	99237	39,168.00	32,117.76	9/8/2021	\$7,050.24
09/21/20	99024	135,008.50	110,706.97	9/8/2021	\$24,301.53

Total Fees **1,190.00**

Total Disbursements

Total Bill **\$ 1,190.00**

Previous Balance **\$39,153.97**

Outstanding Balance **\$ 40,343.97**

Retainer Available: **\$0.00**

Trust Balance: **\$0.00**

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-002

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-002 - Jonathan Perlman, Receiver / TCA Fund - Cayman Islands

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$1,794.50
Total Disb	\$30.12
Total Bill	\$1,824.62
-Retainer App	\$0.00
Previous Bal	\$39,153.97
Bal Due	\$1,824.62
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
09/13/21	JEP	Review recent communication from counsel for Zohari subscriber. (.3). Direct response.(.2).	0.50	340.00	170.00
09/17/21	JHG	Review email from J.P. Bado and analysis of Collas Crill clients (.5); review email from Collas Crill (.4).	0.90	340.00	306.00
09/22/21	JHG	Extensive review and analysis of jurisdictional memoranda prepared by C. Alvarez in multiple parts (1.7); review E&Y Cayman case (.6); review E&Y Cayman case (.4); review notice of claim sent to D&O carrier (.3).	3.00	340.00	1,020.00
09/23/21	PTK	Confer with JP Bado regarding completing FATCA CRS documentation requests from Collas Crill to file.	0.10	265.00	26.50
09/29/21	JHG	Review email from J. Perlman regarding sale of real estate and procedures (.3); continued work on strategy regarding jurisdiction over Cayman orders (1.5).	0.80	340.00	272.00
Total /			5.30		1,794.50
Total:			5.30		1,794.50

=====UNBILLED DISBURSEMENTS=====

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-002

			AMOUNT

09/09/21	S101	Postage	30.12
Total:			\$30.12

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
-----	-----	-----	-----
JEP - Perlman	0.50	340.00	170.00
JHG - Genovese	4.70	340.00	1,598.00
PTK - Kalbac	0.10	265.00	26.50
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Totals	5.30		1,794.50

=====DISBURSEMENT SUMMARY=====

S101	Postage	30.12
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=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
-----	-----	-----	-----	-----	-----
08/30/21	102144	3,587.50	2,870.00	9/8/2021	\$717.50
05/28/21	101351	12,498.30	10,052.70	9/8/2021	\$2,445.60
02/17/21	100428	23,195.50	18,556.40	9/8/2021	\$4,639.10
10/14/20	99237	39,168.00	32,117.76	9/8/2021	\$7,050.24
09/21/20	99024	135,008.50	110,706.97	9/8/2021	\$24,301.53

Total Fees	1,794.50
Total Disbursements	30.12
Total Bill	\$ 1,824.62
Previous Balance	\$39,153.97
Outstanding Balance	\$ 40,978.59

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-002

Retainer Available: \$0.00

Trust Balance: \$0.00

11/23/2021 10:19:23AM

Genovese Joblot & Battista, P.A.

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-005

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-005 - Jonathan Perlman, Receiver / TCA Fund -
Pivot Energy

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$2,497.50
Total Disb	
Total Bill	\$2,497.50
-Retainer App	\$0.00
Previous Bal	\$40,313.41
Bal Due	\$2,497.50
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
07/01/21	JEP	Review bank activity regarding Pivot escrow release of funds to confirm that it it has still not been received, (.2). communications with lammartino to follow up with Pivot and escrow institution (.2).	0.40	340.00	136.00
07/01/21	JEP	Discuss escrow monies, confirm receipt into GJB trust account, transfer to Master Fund account. Notify DSI.	0.60	340.00	204.00
07/02/21	JEP	Review Court order on sale and expiration of deadline for tax authority claims to be filed with Court. (.7). Discuss with Garno, Sadovnic, following review of order (.3). Discuss with tax accountant (.3)..	1.30	340.00	442.00
07/02/21	JEP	Communications with Mark Feluren re remaining housekeeping matters regarding Pivot transaction. (3 x's). Notify of taxing authorities no filing of lien within court period of limitation.	0.70	340.00	238.00
07/05/21	GMG	Exchange emails with receiver re tax claims in Pivot proceeds.	0.30	340.00	102.00
07/07/21	IRS	Review draft abatement letter and internal analysis re: application of same for pivot tax debts (.5)	0.50	265.00	132.50
07/08/21	JEP	Phone conference with M. Hall and G. Garno (in in person) re Microgrid tax notices, strategy, research necessary to complete, and responses thereto. (1.3).	1.30	340.00	442.00

Genovese Joblove & Battista, P.A.

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-005

07/09/21	JEP	Communications with Hall re abatement requests.	0.30	340.00	102.00
07/15/21	JEP	Review and execute petition for reconsideration to Maine Revenue Service for Microgrid.	0.40	340.00	136.00
07/19/21	MSF	[W/O PER JEP] Consultations related to tax filings (0.6); email with M. Hall (0.1); review of closing exhibits related to filings and leakage (0.3)	0.00	340.00	0.00
07/26/21	JEP	Phone conference with M. Hall re TN new notice of unpaid tax, including obtaining proof of payment by comptroller of former Pivot; progress of tax issues raised by other states, and IRS on Pivot. (.7).	0.70	340.00	238.00
07/27/21	JEP	Multiple communications in evening with M. Hall, G. Garno, M. Feluren (6 x's) regarding Tennessee taxing authorities, appropriate tax paymeht decision and mechanism to pay. (.8).	0.80	340.00	272.00
07/30/21	IRS	Review correspondence re: pivot administrative matters.	0.20	265.00	53.00
Total /			7.50		2,497.50
Total:			7.50		2,497.50

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JEP - Perlman	6.50	340.00	2,210.00
GMG - Garno	0.30	340.00	102.00
MSF - Feluren	0.00	340.00	0.00
IRS - Sadovnic	0.70	265.00	185.50
Totals	7.50		2,497.50

=====ACCOUNTS RECEIVABLE =====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102146	160,048.16	128,313.07	9/8/2021	\$31,735.09
05/28/21	101352	38,692.00	30,953.60	9/8/2021	\$7,738.40
02/17/21	100429	3,738.52	2,996.52	9/8/2021	\$742.00
10/14/20	99239	544.00	446.08	9/8/2021	\$97.92

Total Fees**2,497.50**

Genovese Joblove & Battista, P.A.

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-005

Total Disbursements	
Total Bill	\$ 2,497.50
Previous Balance	\$40,313.41
Outstanding Balance	\$ 42,810.91

Retainer Available: \$0.00

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-005

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-005 - Jonathan Perlman, Receiver / TCA Fund -
Pivot Energy

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$1,632.00
Total Disb	
Total Bill	\$1,632.00
-Retainer App	\$0.00
Previous Bal	\$40,313.41
Bal Due	\$1,632.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====
RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT
Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
08/02/21	JEP	Pay TN Pivot taxes.	0.50	340.00	170.00
08/05/21	JEP	Communications with M. Hall and K. Forrest on tax issues re TCA Microgrid, attend to same. (.5). Phone call with M. Hall re work being performed exclusively for TCA Microgrid pursuant to separate engagement with TCA Microgrid/Tom Hunt, continued work on such engagement and payment terms. (.6).	1.10	340.00	374.00
08/05/21	JEP	Review Pivot flow of funds and receipts.	0.30	340.00	102.00
08/05/21	JEP	Review Maryland new notice of tax past due (.3), communications re same with Mitch Hall and obtain confirmation from Maryland that it is in error (.4).	0.70	340.00	238.00
08/09/21	JEP	Execute Pivot refund-abatement requests.(.2) Communications with M. Hall re same. (.2)	0.40	340.00	136.00
08/13/21	JEP	Communications with J. Patterson re status of Asset Acquisition Statement for tax form and next steps. (.2). Discuss with M. Hall (.2)..	0.40	340.00	136.00
08/18/21	JEP	Communications with M. Hall and Pivot acquirer re financial documents they are preparing that we require to complete certain tax filings and calculations. (3 x's).	0.50	340.00	170.00

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-005

08/24/21	MSF	[W/O PER JEP] Email from purchaser of Pivot assets and review of proposed consent document related to escrow agreement (0.5); email to counsel (0.2); email to J. Perlman(0.1)	0.00	340.00	0.00
08/25/21	JEP	Communications from NEWCO Pivot re assumption and assignment agreement relating to PPP forgiven loan and ANB. (.3).Review agreement (.3), discuss with Feluren (.1). Execute and transmit. (.2).	0.90	340.00	306.00
Total /			4.80		1,632.00
Total:			4.80		1,632.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JEP - Perlman	4.80	340.00	1,632.00
MSF - Feluren	0.00	340.00	0.00
Totals	4.80		1,632.00

=====ACCOUNTS RECEIVABLE =====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102146	160,048.16	128,313.07	9/8/2021	\$31,735.09
05/28/21	101352	38,692.00	30,953.60	9/8/2021	\$7,738.40
02/17/21	100429	3,738.52	2,996.52	9/8/2021	\$742.00
10/14/20	99239	544.00	446.08	9/8/2021	\$97.92

Total Fees	1,632.00
Total Disbursements	
Total Bill	\$ 1,632.00
Previous Balance	\$40,313.41
Outstanding Balance	\$ 41,945.41

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-005

Retainer Available: \$0.00

Trust Balance: \$0.00

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021
12455-005

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-005 - Jonathan Perlman, Receiver / TCA Fund -
Pivot Energy

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$1,700.00
Total Disb	\$7.33
Total Bill	\$1,707.33
-Retainer App	\$0.00
Previous Bal	\$40,313.41
Bal Due	\$1,707.33
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT
Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
09/02/21	JEP	Communications with Hall, Iammartino re multiple tax filings regarding Pivot and new Pivot owner, requiring analysis and signature by Receiver (4 x's). Develop strategy for review of documentation and correction to ensure Receivership has no improper exposure (.6).	0.60	340.00	204.00
09/03/21	JEP	Additional communications regarding attestation requested by newco Pivot and potential impact on Receivership. (4x's), with Hall, Iammartino and Feluren.	0.80	340.00	272.00
09/03/21	MSF	[W/O PER JEP] Consultation as to filing with New York State and email correspondence related thereto.	0.00	340.00	0.00
09/03/21	GMG	Exchange emails with receiver, DSI re Pivot issues.	0.30	340.00	102.00
09/08/21	JEP	Review Pivot Energy attestation to accuracy of information in NY Tax Return forms and agree to execution. (.2). Communications with M. Iammartino and GC for Pivot Energy re same. (2 x's).(3).	0.50	340.00	170.00
09/08/21	GMG	Review documents re New Jersey taxes.	0.30	340.00	102.00
09/09/21	JEP	Review and execute state tax returns for Pivot transfers.	0.80	340.00	272.00
09/14/21	JEP	Review and discuss with Hall State of Illinois demand for payment, notice of intent to Levy.	0.50	340.00	170.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-005

09/14/21	GMG	Review notice and documents re tax issues for TCA Microgrid and exchange emails re same.	0.30	340.00	102.00
09/21/21	JEP	Attend to TN tax issues, including reissuance of check to TN (.2), receipt and review of Maine waiver of penalties and interest charges. (.3). Issue check to Maine for reduced amount (.2).	0.70	340.00	238.00
09/22/21	GMG	Review notice regarding Pivot tax liabilities and exchange emails re same.	0.20	340.00	68.00
Total /			5.00		1,700.00
Total:			5.00		1,700.00

=====UNBILLED DISBURSEMENTS=====

			AMOUNT
09/22/21	S101	Postage	7.33
Total:			\$7.33

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JEP - Perlman	3.90	340.00	1,326.00
GMG - Garno	1.10	340.00	374.00
MSF - Feluren	0.00	340.00	0.00
Totals	5.00		1,700.00

=====DISBURSEMENT SUMMARY=====

S101	Postage	7.33
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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-005

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102146	160,048.16	128,313.07	9/8/2021	\$31,735.09
05/28/21	101352	38,692.00	30,953.60	9/8/2021	\$7,738.40
02/17/21	100429	3,738.52	2,996.52	9/8/2021	\$742.00
10/14/20	99239	544.00	446.08	9/8/2021	\$97.92
Total Fees					1,700.00
Total Disbursements					7.33
Total Bill					\$ 1,707.33
Previous Balance					\$40,313.41
Outstanding Balance					\$ 42,020.74
Retainer Available:		\$0.00			
Trust Balance:		\$0.00			

11/23/2021 10:19:26AM

Genovese Joblove & Battista, P.A.

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-007

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-007 - Jonathan Perlman, Receiver / TCA Fund –
Leferink v TCA Master Fund (NZ High Court)

PreBill Summary	
Total Fees	\$1,161.50
Total Disb	
Total Bill	\$1,161.50
-Retainer App	\$0.00
Previous Bal	\$1,487.00
Bal Due	\$1,161.50
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

ATTN: Jonathan Perlman

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
07/02/21	IRS	JLE: Attention to correspondence from NZ counsel re: valuation status update on JLE and negotiations with Leferink (.4)	0.40	265.00	106.00
07/16/21	IRS	JLE: Review final JLE valuation analysis and internal correspondence re: same (.5)	0.50	265.00	132.50
07/20/21	IRS	JLE: Attention to correspondence with NZ counsel re: valuations and communications with (.2) Review analysis from Mlammartno re: JLE valuation (.2)	0.40	265.00	106.00
07/21/21	GMG	Exchange emails with receiver re JLE and Leferente.	0.20	340.00	68.00
07/21/21	IRS	JLE: attention to correspondence with NZ counsel re: valuation analysis and counteroffer and internal correspondence on same (.4)	0.40	265.00	106.00

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-007

07/26/21	GMG	Exchange emails with N3 counsel (.3); conference call with NZ counsel re JLE and Leferinke (.5).	0.80	340.00	272.00
07/26/21	IRS	JLE:	0.20	265.00	53.00
		Attention to correspondence with NZ counsel re: negotiation update (.2)			
07/27/21	IRS	JLE:	0.30	265.00	79.50
		Call with NZ counsel re: JLE litigation update (.3)			
07/30/21	IRS	JLE:	0.50	265.00	132.50
		Attention to JLE audit confirm signature authority issues (.2)			
		Review draft correspondence to Leferink counsel re: settlement negotiations (.3)			
07/31/21	IRS	JLE:	0.40	265.00	106.00
		Review analysis from Mlammartino re JLE loan documentation (.4)			
Total /			4.10		1,161.50
Total:			4.10		1,161.50

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
GMG - Garno	1.00	340.00	340.00
IRS - Sadvonic	3.10	265.00	821.50
Totals	4.10		1,161.50

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102147	1,143.00	914.40	9/8/2021	\$228.60
05/28/21	101353	2,476.00	1,980.80	9/8/2021	\$495.20
02/17/21	100430	3,816.00	3,052.80	9/8/2021	\$763.20

Genovese Joblove & Battista, P.A.

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-007

Total Fees	1,161.50
Total Disbursements	
Total Bill	\$ 1,161.50
Previous Balance	\$1,487.00
Outstanding Balance	\$ 2,648.50

Retainer Available: \$0.00

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-007

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-007 - Jonathan Perlman, Receiver / TCA Fund –
Leferink v TCA Master Fund (NZ High Court)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$983.00
Total Disb	
Total Bill	\$983.00
-Retainer App	\$0.00
Previous Bal	\$1,487.00
Bal Due	\$983.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
08/03/21	IRS	JLE:	0.30	265.00	79.50
		Review recommendation of NZ counsel re: settlement negotiations with Leferink and analysis by Iammartino re: transaction documents (.3)			
08/03/21	EGM	Confer w/ local counsel regarding case status and update necessary for inclusion in reporting to court	0.30	265.00	79.50
08/04/21	GMG	Exchange emails with New Zealand re JLE.	0.50	340.00	170.00
08/05/21	IRS	JLE:	0.50	265.00	132.50
		Review and respond to recommendation of NZ counsel re: financial diligence sharing (.5)			
08/17/21	GMG	Exchange emails with New Zealand counsel re Leferink settlement response.	0.40	340.00	136.00
08/17/21	IRS	JLE:	0.30	265.00	79.50
		Attention to correspondence from NZ counsel re: continued communications with leferink (.3)			
08/18/21	GMG	Exchange emails with New Zealand counsel and DSI re Leferink.	0.30	340.00	102.00

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-007

08/19/21	GMG	Exchange emails with New Zealand counsel re JLE financials.	0.30	340.00	102.00
08/27/21	GMG	Exchange emails re JLE.	0.30	340.00	102.00
Total /			3.20		983.00
Total:			3.20		983.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
GMG - Garno	1.80	340.00	612.00
EGM - McIntosh	0.30	265.00	79.50
IRS - Sadvnic	1.10	265.00	291.50
Totals	3.20		983.00

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102147	1,143.00	914.40	9/8/2021	\$228.60
05/28/21	101353	2,476.00	1,980.80	9/8/2021	\$495.20
02/17/21	100430	3,816.00	3,052.80	9/8/2021	\$763.20

Total Fees	983.00
Total Disbursements	
Total Bill	\$ 983.00
Previous Balance	\$1,487.00
Outstanding Balance	\$ 2,470.00

Retainer Available: \$0.00

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-007

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-007 - Jonathan Perlman, Receiver / TCA Fund –
Leferink v TCA Master Fund (NZ High Court)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$272.00
Total Disb	
Total Bill	\$272.00
-Retainer App	\$0.00
Previous Bal	\$1,487.00
Bal Due	\$272.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise
 \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
09/07/21	GMG	Exchange emails with New Zealand counsel re JLE (.3); review documents and pleadings re JLE litigation (.5)	0.80	340.00	272.00
Total /			0.80		272.00
Total:			0.80		272.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
GMG - Garno	0.80	340.00	272.00
Totals	0.80		272.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-007

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102147	1,143.00	914.40	9/8/2021	\$228.60
05/28/21	101353	2,476.00	1,980.80	9/8/2021	\$495.20
02/17/21	100430	3,816.00	3,052.80	9/8/2021	\$763.20
Total Fees					272.00
Total Disbursements					
Total Bill					\$ 272.00
Previous Balance					\$1,487.00
Outstanding Balance					\$ 1,759.00
Retainer Available:		\$0.00			
Trust Balance:		\$0.00			

11/23/2021 10:19:30AM

Genovese Joblow & Battista, P.A.

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-008

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-008 - Jonathan Perlman, Receiver / TCA Global
Credit Fund, LTD Chapter 15 Proceeding

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$1,784.50
Total Disb	
Total Bill	\$1,784.50
-Retainer App	\$0.00
Previous Bal	\$37,446.80
Bal Due	\$1,784.50
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
07/15/21	IRS	Ch 15:	0.20	265.00	53.00
		Review correspondence from JOL counsel re: joint protocol discussions and internal correspondence re: same (.2)			
07/15/21	CEA	Receipt and review of initial draft to protocol between reciver and JOLs dated June 2020, provide comments and revise same to reflect current proceedings (.9)	0.90	265.00	238.50
07/16/21	JHG	Review email from Mark Bloom forwarding prior protocol redline and response; conference with C. Alvarez regarding comparison of protocol and agreed order.	1.30	340.00	442.00
07/16/21	CEA	Continue revisions to protocol; review and analysis of relevant filings to add to same (.8)	0.80	265.00	212.00
07/19/21	JHG	Review phone message from Mark Bloom; review John Dodd revision of chapter 15 protocol; review issues regarding FATCA and CRS Reporting (.8); review agenda; preparation for and attend litigation meeting/status update conference call; review issues regarding Circle Partners; conference with C. Alvarez and review proposed insert in quarterly report regarding chapter 15 (1.2).	2.00	340.00	680.00

Genovese Joblove & Battista, P.A.

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-008

07/19/21	CEA	Email exchange with counsel for JOLs concerning Cayman filings and other regulatory matters of feeder fund ltd.	0.30	265.00	79.50
07/22/21	CEA	Call with opposing counsel for JOLs and EY and I. Sadovnic concerning regulatory filings for feeder fund ltd.	0.30	265.00	79.50
Total /			5.80		1,784.50
Total:			5.80		1,784.50

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JHG - Genovese	3.30	340.00	1,122.00
IRS - Sadovnic	0.20	265.00	53.00
CEA - Alvarez	2.30	265.00	609.50
Totals	5.80		1,784.50

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102148	80,769.20	64,667.50	9/8/2021	\$16,101.70
05/28/21	101354	106,830.30	85,485.20	9/8/2021	\$21,345.10

Total Fees	1,784.50
Total Disbursements	
Total Bill	\$ 1,784.50
Previous Balance	\$37,446.80
Outstanding Balance	\$ 39,231.30

Retainer Available: **\$0.00**

Trust Balance: **\$0.00**

Genovese Joblove & Battista, P.A.

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-008

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-008 - Jonathan Perlman, Receiver / TCA Global
Credit Fund, LTD Chapter 15 Proceeding

PreBill Summary	
Total Fees	\$4,042.50
Total Disb	
Total Bill	\$4,042.50
-Retainer App	\$0.00
Previous Bal	\$37,446.80
Bal Due	\$4,042.50
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

ATTN: Jonathan Perlman

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
08/02/21	JHG	[CHAPTER 15] Review and analysis of emails and issues regarding DITC filing.	0.50	340.00	170.00
08/06/21	CEA	Review and analysis of emails with opposing counsel (0.3); review of relevant filings to continue preparing and revising joint protocol with JOLS (.7) + (.4)	1.40	265.00	371.00
08/07/21	CEA	Continue revising joint protocol	1.20	265.00	318.00
08/08/21	CEA	Revise and finalize joint protocol (1.1)	1.10	265.00	291.50
08/09/21	CEA	Finalize and revise protocol and share with J. Genovese (1.3); receipt and review of email from I. Sadonvic to JOLs counsel attaching Receiver's Fifth Report (0.1)	1.40	265.00	371.00
08/13/21	JHG	Review proposed protocol forwarded by Mark Bloom (.7); emails with Mark Bloom regarding Grant Thornton (.4).	1.10	340.00	374.00
08/13/21	CEA	Email exchange between J. Genovese and Mark Bloom concerning joint protocol and changes to same.	0.30	265.00	79.50
08/18/21	JEP	Receipt of protocol proposal from JOLs Discuss with Alvarez and Genovese. .3	0.30	340.00	102.00
08/18/21	JHG	[CHAPTER 15] Review email from C. Alvarez; examination of remaining chapter 15 issues.	0.70	340.00	238.00

Genovese Joblove & Battista, P.A.

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021
12455-008

08/19/21	JHG	[CHAPTER 15] Review C. Alvarez updates to proposed protocols in preparation for conference to be scheduled with J. Perlman.	0.80	340.00	272.00
08/19/21	CEA	Strategize with J. Genovese concerning protocol specifically as to court appearance; discussion with team concerning scheduling call to go over protocol (0.3); revise protocol specifically as to court appearance section (0.2)	0.50	265.00	132.50
08/20/21	JEP	Review protocols as edited to reflect Chapter 15 settlement and stipulation. (.9). Phone conference with J. Genovese and C. Alvarez re latest re latest communication from JOLs Mark Bloom regarding cooperation on litigation matters and inclusion in protocol, and direct response (.7).	1.60	340.00	544.00
08/20/21	CEA	Strategy call with J. Genovese and J. Perlman concerning joint protocol with JOLS; (0.9); emails from J. Perlman to cayman counsel (0.1); emails from J. Genovese to Mark Bloom concerning joint protocol and other litigation targets (0.1)	1.10	265.00	291.50
08/24/21	JHG	[CHAPTER 15] Review email from Mark Bloom and review similar confidentiality agreements with counsel for document sharing (.9).	0.90	340.00	306.00
08/25/21	JHG	[CHAPTER 15] Review administrative order outlined by Judge Altonaga.	0.30	340.00	102.00
08/27/21	CEA	Email exchanges between J. Genovese and Mark Bloom concerning protocol and settlement/cooperation discussion	0.30	265.00	79.50
Total /			13.50		4,042.50
Total:			13.50		4,042.50

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JEP - Perlman	1.90	340.00	646.00
JHG - Genovese	4.30	340.00	1,462.00
CEA - Alvarez	7.30	265.00	1,934.50
Totals	13.50		4,042.50

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102148	80,769.20	64,667.50	9/8/2021	\$16,101.70
05/28/21	101354	106,830.30	85,485.20	9/8/2021	\$21,345.10

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-008

Total Fees	4,042.50
Total Disbursements	
Total Bill	\$ 4,042.50
Previous Balance	\$37,446.80
Outstanding Balance	\$ 41,489.30

Retainer Available: \$0.00

Trust Balance: \$0.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-008

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-008 - Jonathan Perlman, Receiver / TCA Global
Credit Fund, LTD Chapter 15 Proceeding

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$3,117.00
Total Disb	\$13.76
Total Bill	\$3,130.76
-Retainer App	\$0.00
Previous Bal	\$37,446.80
Bal Due	\$3,130.76
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
09/07/21	CEA	[W/O] Strategize with J. Genovese; Email Bloom protocol	0.00	265.00	0.00
09/08/21	JHG	[CHAPTER 15] Review changes to protocols, forward to Mark Bloom (1.1); review, analyze and reply to JOLs counsel (.5).	1.60	340.00	544.00
09/08/21	CEA	Email from Mark Bloom concerning next steps with protocol; exchange from J. Genovese on same (0.2); strategize with team on necessary documents to effect coronation with JOLs; gather relevant documents and share with team (0.4)	0.60	265.00	159.00
09/13/21	JXA	Review and analyze TCA protocols/corporation materials; confer with C. Alvarez, J. Genovese and E. Jacobs on strategic considerations.	0.80	340.00	272.00
09/14/21	JXA	Review Joint Prosecution Agreement (.2); strategize with C. Alvarez (.3); confer with J. Genovese (.1); review and analyze case materials regarding prosecution of claims (.7); legal research and analysis of jurisdictional issues (.8).	2.10	340.00	714.00
09/15/21	JXA	Confer and strategize regarding jurisdictional issues (.6); analyze targets and claims (.8); confer with C. Alvarez (.2); formulate legal research and inquiries (.6).	2.20	340.00	748.00
09/30/21	JHG	Preparation for and attend telephone conference with Mark Bloom and JOLs	2.00	340.00	680.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-008

regarding protocols (1.4); review issues regarding joint pursuit of auditor claims (.3); review prior email regarding treatment of class regarding \$4.4 million and JOLs (.3).

Total /	9.30	3,117.00
Total:	9.30	3,117.00

=====UNBILLED DISBURSEMENTS=====

	AMOUNT
09/14/21 H221 Fedex Airbill No.774782258424 (12455-008) FedEx	13.76
Total:	\$13.76

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JHG - Genovese	3.60	340.00	1,224.00
JXA - Arrastia	5.10	340.00	1,734.00
CEA - Alvarez	0.60	265.00	159.00
Totals	9.30		3,117.00

=====DISBURSEMENT SUMMARY=====

H221	Fedex Airbill No.	13.76
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=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102148	80,769.20	64,667.50	9/8/2021	\$16,101.70
05/28/21	101354	106,830.30	85,485.20	9/8/2021	\$21,345.10

Total Fees	3,117.00
Total Disbursements	13.76
Total Bill	\$ 3,130.76

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-008

Previous Balance **\$37,446.80**

Outstanding Balance **\$ 40,577.56**

Retainer Available: **\$0.00**

Trust Balance: **\$0.00**

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-100

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-100 - Jonathan Perlman, Receiver / TCA Fund -
Litigation - General

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$51,662.00
Total Disb	\$11.00
Total Bill	\$51,673.00
-Retainer App	\$-2,890.52
Previous Bal	\$54,290.05
Bal Due	\$48,782.48
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
07/01/21	JHG	Preparation for and attend litigation meeting/status update conference call (1.3); review and analysis of data regarding TCA target list for litigation (1.0); review production from Lucosky Brookman (1.0).	3.30	340.00	1,122.00
07/01/21	MAF	Call with small litigation group members regarding status of document review projects (0.8); assemble list of contingent-fee approved targets and circulate (0.2); call with larger litigation group meaning regarding status of multiple action items (2.7).	3.70	340.00	1,258.00
07/01/21	EDJ	E-mails with Mark Cardinale and client regarding releases and covenants not to sue (.4). Draft covenant not to sue language and revise settlement agreement (.2).	0.60	340.00	204.00
07/01/21	EDJ	E-mails with Ortolli Rosenstadt regarding subpoena response and production.	0.30	340.00	102.00
07/01/21	EDJ	E-mails with TCA Litigation group regarding document production from Lucosky Brookman.	0.40	340.00	136.00
07/01/21	EDJ	E-mail to counsel for Barclays regarding tolling agreement and demand letter.	0.20	340.00	68.00
07/01/21	EDJ	Review TCA Subpoena log and update information regarding documents received and entities which need follow up.	0.40	340.00	136.00

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-100

07/01/21	EDJ	Prepare for and participate in litigation group call regarding status of litigation efforts and action plan.	1.70	340.00	578.00
07/01/21	IRS	Litigation: Call with EJ, MAF, JR, re: document review status update (.8) Attention to correspondence re: additional production upload to ehounds (.2) Review correspondence re: litigation targets for contingency agreement (.2) Attention to internal correspondence re: subpoena responses (.3) Review amex distribution schedules (.3)	1.80	265.00	477.00
07/01/21	CEA	Attend litigation team meeting (2.7)	4.90	265.00	1,298.50
07/01/21	CEA	Prepare, elaborate, and draft memorandum on illegality doctrine under English/Cayman law (2.2)			
07/01/21	CEA	Continue preparation of jurisdictional analysis memo concerning various anticipated issues; (1.2); continue legal research and analysis to supplement memo on issues of alter ego theory, conspiracy jurisdiction, agency jurisdiction, and other available forms of Florida long arm jurisdiction (1.0);	3.40	265.00	901.00
		Continue legal research and analysis on English/Cayman illegality doctrine (0.9);			
		Review and analysis materials sent by team to prepare for litigation team meeting (0.3)			
07/01/21	BMH	Galveston property - Receipt and review of proposal from Braun regarding sale and auction of property; review of secondary authority regarding same,	0.80	265.00	212.00
07/01/21	BTC	Confer with E. Jacobs regarding subpoena log and lack of response from Nelson Mullins; coordinate receipt of documents from Ortoli Rosenstadt.	0.40	100.00	40.00
07/02/21	EDJ	Review response letter from Debevoise Plimpton regarding fraudulent transfer demand.	0.20	340.00	68.00
07/02/21	IRS	Litigation:	0.70	265.00	185.50
		Call with counsel for ocean bank re: document production and prepare internal correspondence re: same (.4)			
		Prepare correspondence re: subpoena to borrower entities (.3)			
07/02/21	CEA	Continue elaboration and preparation of illegality doctrine memo; legal research and analysis on key Cayman and UK cases; add resources to memo;	4.30	265.00	1,139.50

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-100

revise and finalize memo to share with team (2.9);

Continue to draft and preparation memo on various jurisdictional issues; legal research and analysis to add to memo concerning federal statutes 752 and 1692 and due process issues from same (1.4);

07/03/21	EDJ	Review e-mails with Irina Sadovnic, Jonathan Perlman, and others regarding receipt of funds and determining sender (.2). Research information and determine origination was from ERA Law Firm in Australia (.2).	0.40	340.00	136.00
07/06/21	MAF	Review numerous emails among IS and client related to Ocean Bank production (0.2); email from Brooke and email to E Jacobs regarding production under attorney subpoena (0.1); review Microgrid tax abatement letter and provide comments to client (0.2); review email chain with SEC counsel, review notes from litigation group call, and email SEC regarding contingency fee cases (0.2); call with C Alvarez regarding pending research tasks, priority of research, related issues (0.4).	1.10	340.00	374.00
07/06/21	EDJ	E-mails with Redfin regarding settlement negotiations and 1099 requirements.	0.30	340.00	102.00
07/06/21	EDJ	Initial review of document production from Ortoli Rosenthal.	1.80	340.00	612.00
07/06/21	CEA	Strategize with M. Friedman concerning legal research assignment and brief discussion of current findings on jurisdiction and net winner issues (0.4)	0.40	265.00	106.00
07/06/21	PTK	Review and analyze Matthew Wrigley emails and attachments	3.00	265.00	795.00
07/06/21	JSR	Review documents relating to Ocean Bank's involvement with TCA principals (1.6) and note the contents and subject matters of those communications and conversations (1.0).	2.60	265.00	689.00
07/06/21	BTC	Preliminary review of document production from Ortoli Rosenstadt and email to M. Friedman and E. Jacobs regarding same.	0.20	100.00	20.00
07/07/21	MAF	Review lengthy emails concerning Zohari and email IS (0.2); call with IS regarding same (0.2); review emails concerning IRS abatement letter among Garo and client in response to mine (0.1).	0.50	340.00	170.00
07/07/21	IRS	Litigation:	0.70	265.00	185.50
		Confer with M Friedman re: fraudulent transfer claims (.2)			
		Conduct sharepoint research re: fraudulent transfer targets (.5)			
07/07/21	CEA	Continue elaboration jurisdictional analysis (.6); breakdown long arm status analysis (.8); i.e. substantial aspect of tort, conspiracy, alter ego; finalize and	2.70	265.00	715.50

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-100

share with team (1.4)

Provide analysis to team of cases found against service providers with similar facts as TCA (0.9)

Call with I. Sadonvic concerning legal research on net winners in non ponzi cases (0.1)

Receipt and review of email from I. Sadonvic to litigation team concerning schedule of net winners; (0.1) review and analysis of schedule (0.2)

07/07/21	PTK	[W/O] Confer with Irina Sadovnic regarding status of TCA document review	0.00	265.00	0.00
07/08/21	EDJ	Review documents produced by Amian to analyze settlement offer (.8). E-mails with Amian to request additional documents (.1). Review bank statements provided (.5). E-mails with client regarding settlement offer and suggested counter (.2). Draft e-mail to Amian regarding settlement counter proposal (.2).	1.80	340.00	612.00
07/08/21	EDJ	Legal research for and drafting of response letter to Tibor Diamonds regarding fraudulent transfer (1.8). E-mail to Michael Friedman regarding same (.1).	1.90	340.00	646.00
07/08/21	IRS	Litigation:	0.50	265.00	132.50
		Attention to internal correspondence re: litigation targets and fraudulent transfer analysis (.3)			
		Review Brandeis subpoena response (.2)			
07/08/21	BTC	Review documents received from Brandeis University and update comprehensive subpoena log accordingly.	0.30	100.00	30.00
07/09/21	EDJ	E-mails with Barclays' counsel regarding tolling agreement (.2). Revise tolling agreement (.2).	0.40	340.00	136.00
07/09/21	EDJ	E-mails with Kirkpatrick Townsend regarding confidentiality agreement (.2). Review revised agreement and discuss with Michael Friedman (.3).	0.50	340.00	170.00
07/09/21	EDJ	Continued review of Ortolí Rosenstadt document production.	1.60	340.00	544.00
07/09/21	EDJ	Initial review of Gunster document production.	2.80	340.00	952.00
07/09/21	IRS	Litigation:	0.10	265.00	26.50
		Follow up re: subpoena service on tca borrower (.1)			
07/09/21	BTC	Begin drafting tolling agreement relative to Barclays Bank Delaware.	0.80	100.00	80.00
07/12/21	MAF	Review C Alvarez research regarding jurisdiction issues related to Circle and review and analyze cases cited therein (0.9).	0.90	340.00	306.00

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-100

07/12/21	EDJ	E-mails with client and Mr. Cardinale regarding fully executed settlement agreement.	0.20	340.00	68.00
07/12/21	EDJ	Continued review of Gunster document production.	1.30	340.00	442.00
07/12/21	IRS	Litigation:	0.70	265.00	185.50
		Prepare analysis re: asset recovery from insiders (.5)			
		Attention to internal analysis re: subpoena for information from former employees (.2)			
07/12/21	BMH	Receipt and review of proposed Master Sale List summary and supporting detail from Receiver's consultant; reviewed and updated entries for each pending litigation and delinquent loan matter on to create revised Master Sale List detail, and provided to Receiver.	3.20	265.00	848.00
07/12/21	BTC	Review electronic case file and prepare list of outstanding items and tasks to be completed for various litigation files and confer with E. Jacobs regarding same.	0.60	100.00	60.00
07/12/21	BTC	[W/O] Email correspondence with M. Cardinale regarding wiring instructions.	0.00	100.00	0.00
07/13/21	MAF	Review notes from mediation, organize file, consider action items, strategy and next steps (0.8); review motion to strike, review response, review notes, email Cathy regarding same (0.8).	1.60	340.00	544.00
07/13/21	MAF	Review NDI confi draft revised by their counsel, apply redline and email NDI counsel regarding same (0.2); continue to review C Alvarez jurisdictional research and underlying case law, email Carlos for call (0.8); email class counsel regarding status of analysis (0.1); review C Alvarez memorandum regarding master / feeder structure issues re: imputation and defenses, and briefly review underlying case law (0.5).	1.60	340.00	544.00
07/13/21	EDJ	Prepare for and participate in conference call with Peter Cohen and client regarding potential take over of Edison Learning (1.1). Follow up call with client regarding same (.2).	1.30	340.00	442.00
07/13/21	EDJ	Review documents in E-Hounds related to Barclays.	1.90	340.00	646.00
07/13/21	EDJ	Review documents in E-Hounds related to Tibor Stern.	0.70	340.00	238.00
07/13/21	IRS	Litigation:	3.60	265.00	954.00
		conduct document review of bob press emails (2)			

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-100

Call with BHalsey re: collections litigation cases (.4)

Prepare correspondence re: hearing on motion for final judgment in collections (.2)

Confer with MAF re: asset recovery and valuation for wine (.3)

Confer with JSardina re: subpoena for former employee (.2)

Review and revise notice and subpoena for tca employee deposition (.2)

Prepare subpoena to storage company re: payments (.3)

07/13/21	BMH	Conference with Receiver on remaining delinquent loan files to recommend demand and litigation strategy and staffing of same.	0.70	265.00	185.50
07/13/21	BMH	Review of Biztio and Noveda loan files, correspondence and notices to prepare for conference with Receiver regarding status, and strategy for obtaining judgments against each delinquent borrower.	1.50	265.00	397.50
07/13/21	IRS	Review internal analysis re: loan settlement payments and accounting matters (.3)	0.30	265.00	79.50
07/13/21	JSR	Review documents relating to Ocean Bank's involvement with TCA principals (1.6) and note the subject matter and contents of those communications and conversations (1.0).	2.60	265.00	689.00
07/14/21	JHG	[AUDITOR CASE] Review issues and research provided by C. Alvarez regarding jurisdictional issues.	1.50	340.00	510.00
07/14/21	JHG	[CLASS ACTION] Review email regarding conference and class action and auditor.	0.80	340.00	272.00
07/14/21	MAF	Email IS and CA regarding Circle Cayman issues (0.1); conference call with C Alvarez and IS regarding jurisdiction issues related to Circle Cayman (0.5); email status update and summary of research to JHG regarding same (0.3); call with IS regarding Ocean Bank production (0.1).	1.00	340.00	340.00
07/14/21	EDJ	Telephone conference with client regarding Edison Learning status.	0.10	340.00	34.00
07/14/21	IRS	Litigation:	0.80	265.00	212.00

Call with MFriedman and CAlvarez re: research on personal jurisdiction for foreign entities in contract and tort claims and Review analysis from

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-100

MFriedman re same (.6)

Confer with ABlynn re: mediation availability for collections cases (.2)

07/14/21	CEA	Call with M. Friedman and I. Sadonvic concerning jurisdiction issue and next steps in research specific to claims against service providers on breach of contract claims (0.4)	1.40	265.00	371.00
		Legal research and analysis on personal jurisdiction on breach of contract and issues with nonresident defendants (.6)			
		Instructions and conferral with J. Rosner on research issues on contract claims (0.4)			
07/14/21	PTK	Review and analyze Matthew Wrigley emails and attachments	1.00	265.00	265.00
07/14/21	JSR	Review documents relating to Ocean Bank's involvement with TCA principals (1.8) and note the content and subject matters of those communications and conversations (.7).	2.50	265.00	662.50
07/14/21	BTC	Revise and finalize response demand letter to Tibor Stern Diamonds and calendar deadline for Tibor Stern Diamonds to make settlement offer.	0.40	100.00	40.00
07/14/21	JNS	Attention to email from Irina Sadovnic regarding Letter to Receiver re Ocean Bank's email production. Download production received.	0.40	100.00	40.00
07/15/21	JHG	[CIRCLE PARTNERS] Review emails and issues regarding Press negotiations and mediation with SEC; review and analysis of jurisdiction issues raised by C. Alvarez regarding auditor and Circle Partners.	1.60	340.00	544.00
07/15/21	MAF	Conference with EJ regarding status of several pre-suit clawback matters (0.3)	0.30	340.00	102.00
07/15/21	EDJ	Initial review of document production from Clark Hill.	3.60	340.00	1,224.00
07/15/21	EDJ	Review documents produced by Corporate Turnaround.	0.40	340.00	136.00
07/15/21	EDJ	E-mails with counsel for Barclays regarding tolling agreement (.3). Review revisions provided by Barclays (.1). Further revise and e-mail back (.2).	0.60	340.00	204.00
07/15/21	EDJ	Telephone call with Mark Iammartino regarding information needed to value Edison Learning (.5). Follow up call with client (.3). Follow up call with Greg Garro (.2).	1.00	340.00	340.00
07/15/21	IRS	[W/O] Litigation:	0.00	265.00	0.00
		conduct document review of insider emails (.7)			

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-100

Date	Client	Description	Hours	Rate	Amount
07/15/21	CEA	Continue legal research on personal jurisdiction over nonresident on breach of contract claims.	0.70	265.00	185.50
07/16/21	EDJ	Tibor Diamonds - E-mails with opposing counsel regarding settlement and conference call with Receiver.	0.30	340.00	102.00
07/16/21	EDJ	E-mails with opposing counsel regarding status of payment on settlement agreement.	0.20	340.00	68.00
07/16/21	EDJ	E-mails with opposing counsel and client regarding tolling agreement.	0.30	340.00	102.00
07/16/21	EDJ	E-mails with Mark Iammartino regarding Edison Learning inspection.	0.10	340.00	34.00
07/16/21	IRS	3P Lit:	1.50	265.00	397.50
		Prepare document request to Coutts bank and internal correspondence re; same (.2)			
		Prepare subpoena to JHDarbie bank and internal correspondence re: same (.5)			
		Review missing bank production chart prepared by forensic team (.3)			
		Prepare internal correspondence re: updated bank production chart (.2)			
		Prepare subpoena to LEK securities (.3)			
07/16/21	CEA	Conduct legal research and analysis on circle partners to develop factual analysis for memo (0.9)	3.70	265.00	980.50
		Legal research and analysis on agency jurisdiction (1.6)			
		review and analysis of alter ego cases (0.8); compile cases for memo (0.4)			
07/16/21	BTC	Begin drafting response letter to Debevoise & Plimpton regarding wrong payor.	0.40	100.00	40.00
07/19/21	MAF	Emails with group members to prepare for strategy call (0.3); attend litigation group strategy meeting (1.4); review and analyze Carlos + Rosner memo on personal jurisdiction and consider select case law (1.2).	2.90	340.00	986.00
07/19/21	EDJ	Prepare for and participate in TCA litigation status conference.	2.30	340.00	782.00
07/19/21	EDJ	E-mails with Shelly Cuff regarding Grow Solutions and MPI collection efforts.	0.20	340.00	68.00
07/19/21	IRS	Conduct document review of insider correspondence (1)	1.30	265.00	344.50

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		Prepare internal correspondence re: additional review sets for ehounds (.3)			
07/19/21	CEA	Finalize legal research on personal jurisdiction issues (0.9)	6.20	265.00	1,643.00
		Continue preparation and elaboration of memo on jurisdictional research specific to circle partners (0.8) add to memo summary of cases (2.0) incorporate factual findings on circle partners (0.7);			
		continue adding cases and finalize; revise and share with team (1.8)			
07/19/21	BMH	Review of loan documents, correspondence and loan status information to prepare to issue demand letter and to commence litigation, if settlement is not achieved; communication with I. Sadovnic regarding same.	1.40	265.00	371.00
07/19/21	PTK	[W/O] Confer with Irina regarding document review and analysis of Matthew Wrigley emails	0.00	265.00	0.00
07/19/21	PTK	Document review and analysis of Matthew Wrigley emails	1.60	265.00	424.00
07/19/21	PTK	[W/O] Confer with Irina Sadovnic and Michael Friedman regarding TCA Litigation Meeting	0.00	265.00	0.00
07/19/21	PTK	TCA Litigation Meeting to discuss status of document review of Matthew Wrigley emails	1.40	265.00	371.00
07/20/21	JHG	Review email from P. Kalbac and analysis of internal email regarding Oppo Fund audit and impact on NAV; extensive review and analysis of jurisdictional memorandum prepared by C. Alvarez.	5.10	340.00	1,734.00
07/20/21	MAF	Review and send email regarding conflicts as to potential targets (0.1); emails with TVV regarding Kilpatrick conflict check and emails with SEC/Moot regarding contingency fee cases (0.1); conference with client and IS regarding allegations of solvency relative to form fraudulent transfer complaints (0.5).	0.70	340.00	238.00
07/20/21	EDJ	Prepare for and participate in conference call with counsel for Tibor Stern regarding fraudulent transfer claim and recovery of jewelry.	0.80	340.00	272.00
07/20/21	EDJ	Review production from Kapilla Mukimal to determine scope of work and basis for conclusions.	2.20	340.00	748.00
07/20/21	EDJ	Review and analyze case law sent by Patrick Rengstl regarding innocent third party receipts of fraudulent transfers (.6). E-mails to client regarding same (.3).	0.90	340.00	306.00
07/20/21	IRS	Analyze draft third party complaint allegations (.8)	1.60	265.00	424.00
		Review draft valuations of SPV and loan portfolio to verify complaint			

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allegations (.5)

review SEC confirmation for contingency litigation matters (.1)

Attention to correspondence with TMontes re: review batches and protocol (.2)

07/21/21	EDJ	Telephone call with Patrick Rengstl regarding missing information on jewelry purchased (.2) Revise tolling agreement (.3). E-mails with Patrick Rengstl regarding same (.1).	0.60	340.00	204.00
07/21/21	EDJ	Telephone call with client and Greg Garno regarding demand to Bob Press regarding jewelry acquired with Receivership funds (.4). Follow up call with Tibor Stern's attorney regarding tolling agreement (.3). Draft tolling agreement (.2). E-mails with counsel for Tibor Stern regarding same (.2).	1.10	340.00	374.00
07/21/21	IRS	Call with MAF re: draft third party complaint (.2)	0.40	265.00	106.00
		Attention to evidence re: clawback claims (.2)			
07/21/21	BTC	Begin drafting tolling agreement regarding Tiborn Stern Diamonds.	0.40	100.00	40.00
07/22/21	JHG	Attend conference call regarding Cayman reporting issues; work on issues regarding lawsuit against Circle Partners (2.2); review and analysis of C. Alvarez second jurisdictional memorandum (.9); review and analysis of Zegler email regarding various issues pertaining to failed subscription funds; review GJB response to email and analysis regarding Tritium funds (.7).	3.80	340.00	1,292.00
07/22/21	MAF	Review lengthy Emails with client and IS regarding Klein UCC and advisory fee issues (0.4)	0.40	340.00	136.00
07/22/21	CEA	Emails with M. Friedman concerning class action and review of materials of Grnat Thonrton suit and assessment of jurisdictional issues.	0.40	265.00	106.00
07/22/21	EGM	Confer with C. Monzon regarding US Bank production and review same for original loan documents	0.30	265.00	79.50
07/23/21	IRS	3PL:	0.50	265.00	132.50
		Attention to internal correspondence re: call with class action counsel on cooperation agreement (.2)			
		Attention to correspondence from counse for vau e it storage re subpoena response (.3)			
07/26/21	MAF	Review notes and analysis on CA personal jurisdiction memo and provide further instructions for next steps (0.6); call with IS regarding the status of	1.20	340.00	408.00

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several issues (Cayman filing requirements, issues with Klein claimant interview, Ocean Bank production review, upcoming Nuri call) (0.2); review several emails regarding TCA Aero subpoena response and how to reply; regarding inquiries by investors as to status of funds; from CA regarding answers to questions posted relative to personal jurisdiction memo (0.4).

07/26/21	EDJ	Draft demand letter to Bob Press to turn over jewelry (4). E-mails with client regarding same (.1).	0.50	340.00	170.00
07/26/21	IRS	3PL:	1.10	265.00	291.50
		Attention to internal analysis and recommendation personal jurisdiction and venue re: fund administrator and other third party claims (.4)			
		Prepare correspondence re: fees and scope of work for guernsey counsel on butterfield claims (.2)			
		Call with MFriedman re: third party litigation pending items update (.3)			
		Prepare correspondence re: document review project status and additional protocol (.2)			
07/26/21	CEA	Email exchanges with M. Friedman and I. Sadonvic concerning circle partners research and legal memo analysis on same (0.3);	1.60	265.00	424.00
		Conduct additional legal research on agency jurisdiction and ability to obtain same based on actions of affiliate, research and analysis of public records and other found on westlaw of various circle partner entities and affiliates; provide analysis based on legal research and review of public records (1.3)			
07/26/21	IRS	Prepare correspondence to MMora re: privilege log for ocean bank production and confer with MAF re: same (.2)	0.20	265.00	53.00
07/26/21	JSR	Review documents related to Ocean Bank's involvement with TCA principals and noting the subject matters of conversations and communications.	1.40	265.00	371.00
07/26/21	IRS	Confer with internal litigation team re: report updates.	0.30	265.00	79.50
07/27/21	MAF	Review emails from IS regarding tax issues, subpoena to Opportunities, and Klien meeting (0.2); review email from C Alvarez responding to questions re: Circle Partners and respond (0.2); review email from IS and draft demand letter and subpoenas to non-parties and respond (0.1); call with IS regarding TCA Aerospace subpoena, potential arguments on motion to compel,	1.90	340.00	646.00

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scheduling meet and confer (0.5); review draft demand to Press regarding Tibor jewelry and respond with comments (0.2); attend call with IS and client re: FATCA CRS (0.7).

07/27/21	EDJ	E-mails with Greg Garno and client regarding jewelry demand.	0.30	340.00	102.00
07/27/21	EDJ	Revise motion for final default judgment, final judgment, and affidavit in support of same (1.7). E-mails with Shelly Cuff regarding calculations of amount owed (.2). E-mails with Brooke Traina regarding finalizing same (.1).	2.00	340.00	680.00
07/27/21	EDJ	Review bank asset freeze letter and subpoena for additional documents from JH Darbie Bank.	0.60	340.00	204.00
07/27/21	IRS	Attention to document review protocol for third party claims analysis (.4)	0.40	265.00	106.00
07/27/21	CEA	Continue agency analysis on circle partners and review and analysis of corporate and public records found on same (1.7)	2.90	265.00	768.50
		Continue to prepare and elaborate memo on circle partners and factual analysis of complaint against same (0.9)			
		Emails from client Jonathan Perlman and I. Sadovnic concerning meet and confer with JOLS on retaining service provider to sale loans of master funds (0.3)			
07/27/21	IRS	Review objections to TCA Aerospace subpoena and attention to internal correspondence and analysis re same (.5)	1.60	265.00	424.00
		Prepare correspondence to Aerospace counsel re: meet and confer on objections (.1)			
		Confer with MFriedman re: Aerospace subpoena objections and forward strategy (.5)			
		Follow up with MFriedman and EJacobs re: additional bank subpoenas (.2)			
		Prepare correspondence to JSardina and finalize bank subpoenas (.3)			
07/27/21	JSR	Review documents related to Ocean Bank's communications with TCA principals and noting the topics and contents of those correspondences.	5.30	265.00	1,404.50
07/27/21	TGM	[W/O PER JEP] Create review batch of requested data, filtering out email communications with TCA.	0.00	100.00	0.00

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07/28/21	MAF	Conference with IS in advance of Nuri call (0.2); conference with Nuri and receiver group regarding NAV (1.3); review and organize notes with respect to call (0.2).	1.70	340.00	578.00
07/28/21	EDJ	Final review and revisions to First Class Vacations default motions.	0.80	340.00	272.00
07/28/21	IRS	3PL:	0.50	265.00	132.50
		Confer with MFriedman re: third party claims analysis (.2)			
		Attention to internal correspondence re: demand letter responses to third party transferees (.3)			
07/28/21	CEA	Prepare and elaborate organizational chart of Circle Partners entities, research on same to prepare same; prepare list of entities detailing key personnel information and role in TCA (2.6); prepare and elaborate list of FACTS supporting agency jurisdiction (4.4)	7.00	265.00	1,855.00
07/28/21	JSR	Review Ocean Bank documents related to Ocean Bank's interaction with TCA principals.	0.90	265.00	238.50
07/28/21	IRS	Call with former employee re: NAV calculations.	1.70	265.00	450.50
07/28/21	BTC	Revise and finalize motion for default final judgment in First Class Vacations matter (.9).	0.90	100.00	90.00
07/29/21	MAF	Complete review of Feder notes from yesterday's call and revise allegations in form FT complaint to conform (0.7); conference call with IS and client regarding Klien information, deal docs and interview (0.5); review email from class counsel regarding analysis of documents and potential claims and email litigation group re same (0.2); emails w litigation team and class counsel regarding doc review and litigation issues (0.3); review and analyze internal bank emails regarding TCA accounts, review email chain between Irina and bank's counsel regarding status of production and privilege log, draft email to litigation group circulating emails and updating them as to status and next steps (0.9).	2.60	340.00	884.00
07/29/21	GMG	Exchange emails re class action plaintiffs (.2); call with C. Schoeppl re Press mediation (.3).	0.60	340.00	204.00
07/29/21	JXA	Confer with M. Friedman regarding discovery.	0.20	340.00	68.00
07/29/21	CEA	Continue agency jurisdiction analysis; create same for alter ego jurisdiction analysis and memo of Circle Partners; revise and finalize; share with team (.4) Email exchanges with team concerning tolling agreement with Grant Thornton	0.70	265.00	185.50

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(.3)

07/29/21	IRS	Confer with MAF re: NAV calculations.	0.40	265.00	106.00
07/29/21	BTC	Email correspondence with J. Sardina regarding chart relative to letters and subpoenas.	0.10	100.00	10.00
07/30/21	MAF	Email with IS regarding Klein (0.1)	0.10	340.00	34.00
07/30/21	EDJ	Telephone call with Greg Garno regarding jewelry demand to Bob Press.	0.10	340.00	34.00
07/30/21	IRS	3PL:	0.80	265.00	212.00
		Review legal memorandum an analysis re: agency jurisdiction for third party contract and tort claims (.5)			
		Review internal correspondence re: tolling agreements with third parties (.3)			

Total /			175.70	51,662.00
	Total:		175.70	51,662.00

=====UNBILLED DISBURSEMENTS=====

			AMOUNT
07/28/21	S101	Postage	3.00
07/28/21	S101	Postage	8.00
	Total:		\$11.00

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

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=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JHG - Genovese	16.10	340.00	5,474.00
GMG - Garno	0.60	340.00	204.00
MAF - Friedman	22.20	340.00	7,548.00
JXA - Arrastia	0.20	340.00	68.00
EDJ - Jacobs	39.70	340.00	13,498.00
BMH - Halsey	7.60	265.00	2,014.00
EGM - McIntosh	0.30	265.00	79.50
IRS - Sadvnic	21.50	265.00	5,697.50
CEA - Alvarez	40.30	265.00	10,679.50
JSR - Rosner	15.30	265.00	4,054.50
PTK - Kalbac	7.00	265.00	1,855.00
JNS - Sardina	0.40	100.00	40.00
TGM - Garcia-Montes	0.00	100.00	0.00
BTC - Traina	4.50	100.00	450.00
Totals	175.70		51,662.00

=====DISBURSEMENT SUMMARY=====

S101	Postage	11.00
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=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102149	178,035.81	145,145.63	9/14/2021	\$32,890.18
05/28/21	101355	60,965.00	48,772.00	9/14/2021	\$12,193.00
02/17/21	100431	21,521.50	17,217.20	9/14/2021	\$4,304.30
10/14/20	99240	15,184.50	12,451.29	9/14/2021	\$2,733.21
07/13/20	98336	12,052.00	9,882.64	9/14/2021	\$2,169.36

Total Fees 51,662.00

Total Disbursements 11.00

Total Bill \$ 51,673.00

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Previous Balance **\$54,290.05**

Outstanding Balance **\$ 103,072.53**

Retainer Available: **\$2,890.52**

Trust Balance: **\$0.00**

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Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-100 - Jonathan Perlman, Receiver / TCA Fund -
Litigation - General

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$39,974.50
Total Disb	\$297.07
Total Bill	\$40,271.57
-Retainer App	\$-2,890.52
Previous Bal	\$54,290.05
Bal Due	\$37,381.05
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
08/01/21	BMH	Galveston Property - Receipt and review of title search records and correspondence with C. Monzon to obtain title search on properties; receipt and review of correspondence from Hilcorp regarding same.	0.50	265.00	132.50
08/02/21	MAF	Call with Wayne Klein regarding his experience with TCA, review and forward notes from call to IS (0.8); call with counsel from Opportunities sub regarding subpoena for financial information, and post-call conference with client regarding same (0.9); draft email to Opps counsel regarding legal issues related to subpoena and setting deadline and forward email to group (0.3); follow up email from opposing counsel, send modified form confi agreement and order, draft response email, update client and G Garno regarding same (0.4); emails with class plaintiffs regarding issues raised respecting their document review, internal emails with T Garcia regarding same; emails with doc review group regarding status update (0.3); review updated Circle jurisdictional memo from C Alvarez in prep of large group meeting (0.5); attend litigation group meeting (1.4).	4.60	340.00	1,564.00
08/02/21	JKO	[W/O PER JEP] Conference call with Jonathan Perlman, John Genovese, Michael Friedman, Irina Sadovnic regarding litigation status.	0.00	340.00	0.00
08/02/21	IRS	Call with counsel for opps fund and aerospace re: subpoena meet and confer (.5)	4.50	265.00	1,192.50

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Review correspondence and legal analysis with counsel for opps fund re: subpoena and document production (.4)

Attention to correspondence re: Sandino subpoena (.3)

Confer with MFriedman re: litigation update agenda (.2)

Review correspondence re: BDO communications and coordinate review of same(.3)

Participate in litigation update meeting (1.3)

Attention to correspondence re: class counsel document review and confer with Receiver re: same (.3)

Confer re: agency jurisdiction memo (.2)

Review document production from national dance institute and prepare internal correspondence re: same (1)

08/02/21	BMH	Receipt and review of title search documents and leases on properties for sale on the Bolivar Peninsula, in advance of conference with appraiser.	0.80	265.00	212.00
08/02/21	PTK	TCA Litigation Status Call with Michael Friedman, Carlos Alvarez, Irina Sadovnic, Eric Jacobs, John Genovese, and Jeremy Rosner	1.20	265.00	318.00
08/02/21	PTK	Review the Receiver's second motion to expand receivership for additional information regarding opportunities fund	0.30	265.00	79.50
08/02/21	PTK	Conduct document review of approximately 10,000 emails to and from Matthew Wrigley	4.10	265.00	1,086.50
08/02/21	BTC	Dixie Foods - Review judicial procedures; revise and finalize ex parte motions for writ of garnishment, submit proposed orders, and revise writs of garnishments relative to Kenneth and Sheila Antos.	0.80	100.00	80.00
08/03/21	EDJ	E-mails with Receiver regarding status of MPI/Ristick settlement.	0.10	340.00	34.00
08/03/21	IRS	[W/O] 3PL:	0.00	265.00	0.00
		Attention to correspondence with class action counsel re: update meeting (.3)			
08/03/21	BMH	Galveston Property - Preparations for call with potential brokers and the Receiver regarding disposition of Galveston property.	0.80	265.00	212.00

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08/03/21	PTK	Review and analyze Matthew Wrigley emails	2.50	265.00	662.50
08/03/21	JSR	Research how U.S. law applicabel in foreign liquidation proceeding for litigation matters.	1.20	265.00	318.00
08/03/21	BTC	Dixie Foods/Antos - Review orders granting ex parte motions for writ of garnishment and submit proposed writs of garnishment (.2); telephone call with clerk of court regarding status of issuance of writs of garnishment (.3).	0.50	100.00	50.00
08/03/21	BTC	Preliminary review of document production received from National Dance Institute and update subpoena log accordingly.	0.30	100.00	30.00
08/04/21	MAF	Emails with T. Garcia regarding class plaintiff's questions related to E Hounds review (0.2); review email from Nate (counsel for Opps Fund) regarding discovery and expansion dispute and forward to group (0.2); call with client regarding the foregoing (0.3); review email from client regarding same (0.1); review lengthy email from client discussing circumstances related to motion to expand and entitlement to financials under loan docs and emails among group regarding same (0.2).	1.00	340.00	340.00
08/04/21	IRS	Attention to correspondence with TMontes re: BDO document review tags (.3)	0.70	265.00	185.50
		Review service of process update on lek securities (.1)			
		Attention to internal correspondence re: document production sharing with class counsel (.3)			
08/04/21	BMH	Galveston Property - Completed preparations for and attended conference with Receiver and potential broker (.9).	0.90	265.00	238.50
08/04/21	BMH	Receipt and review of Mitigation report prepared for TCA, and drafted correspondence to EcoGenesis to set up meeting with lead scientist regarding potential for wetlands mitigation.	0.60	265.00	159.00
08/04/21	BTC	Several email correspondence with clerk of court for Broward County regarding rejection of proposed writs and confirmation that fees were paid; re-submit writs as directed.	0.40	100.00	40.00
08/05/21	EDJ	Prepare for and participate in telephone call with Jill Rothstein regarding Nelson Mullins outstanding subpoena.	0.80	340.00	272.00
08/05/21	EDJ	Prepare for and participate in telephone conference with Mark Iammartino regarding Edison Learning potential takeover or resolution.	0.80	340.00	272.00
08/05/21	EDJ	E-mails with Kilpatrick regarding status of confidentiality order.	0.20	340.00	68.00

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08/05/21	EDJ	E-mails with Jerry Kulback regarding status of MPI/Ristick settlement payment.	0.10	340.00	34.00
08/05/21	EDJ	Review status of Edison sale efforts (.3). E-mails with Mark Iammartino regarding same (.1).	0.40	340.00	136.00
08/05/21	MAF	Complete memo on NAV based on information obtained during Nuri call and transmit to IS for further follow up (0.9); call with IS regarding the foregoing and work with her in drafting email outlining questions for retained professionals, and apply further revisions to memo based on call (0.6); call with IS regarding the foregoing (0.2).	1.70	340.00	578.00
08/05/21	IRS	Conduct legal research and analysis re: service of process on foreign corporation (.5)	1.00	265.00	265.00
		Call with MAF re: additional third party complaint issues analysis (.5)			
08/06/21	EDJ	Review documents produced by Lucosky Brookman.	3.20	340.00	1,088.00
08/06/21	MAF	Review Klein documents and emails with IS regarding same (0.2); call with Irina regarding the foregoing (0.1); Opps Fund motion to expand, monthly report, AMEX complaint (0.3); review email from Shawna regarding reconciliation of IB fee payments and respond (0.2); call with Shawna regarding the foregoing (0.1).	0.90	340.00	306.00
08/06/21	IRS	Call with MAF re: third party complaint revisions and analysis (.3)	0.60	265.00	159.00
		Review third party complaint draft (.3)			
08/06/21	BMH	Galveston Property - review of appraisals, reports and title documents and prepared for call with EcoGenesis regarding mitigation; attended call and reviewed related materials from P. Fetterman regarding mitigation reports.	1.30	265.00	344.50
08/07/21	MAF	Legal research regarding motion to expand remedies post-expansion and email group with results and thoughts regarding strategy and next steps (0.8).	0.80	340.00	272.00
08/08/21	CEA	Legal research and analysis on removing entity from receivership estate.	1.20	265.00	318.00
08/09/21	EDJ	Review documents produced by Clark Hill Strasburger, including items scanned from boxed files.	2.70	340.00	918.00
08/09/21	EDJ	E-mails with David Rappa regarding status of Redfin settlement offer.	0.20	340.00	68.00
08/09/21	MAF	Emails with group and class plaintiffs to schedule call on GT docs (0.1); emails with T. Garcia re: Circle doc review (0.2).	0.30	340.00	102.00
08/09/21	BMH	Review of delinquent loan files for borrowers Noveda and Bitzio, and conferred	1.30	265.00	344.50

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with A. Blynn regarding pursuing same.

08/09/21	CEA	Receipt and reivew of team emails concerning Amex complaint and next steps.	0.30	265.00	79.50
08/09/21	PTK	Conduct document review of approximately 10,000 emails to and from Matthew Wrigley	1.50	265.00	397.50
08/10/21	EDJ	E-mails with Brett Halsey regarding documents needed for mediation from American Gold Rush.	0.20	340.00	68.00
08/10/21	MAF	Call with IS regarding C Sandino and emails with her regarding same (0.3); emails with receiver and group regarding TCA Opps motion to extend, potential motion to compel (0.2).	0.50	340.00	170.00
08/10/21	IRS	Attention to internal correspondence re: second level document review.	0.30	265.00	79.50
08/10/21	CEA	Remove receivership entity (0.1); emails from client J. Perlman and M. Friedman concerning removing entity from receivership and other matters (0.1); research on same (0.4)	0.60	265.00	159.00
08/10/21	PTK	Conduct document review of approximately 10,000 emails to and from Matthew Wrigley	2.20	265.00	583.00
08/10/21	IRS	Call with MFriedman re: CSandino deposition scheduling and attention to internal correspondence re: scheduling and outline for same (.5)	0.50	265.00	132.50
08/11/21	EDJ	E-mails with Greg Garno regarding Edison Learning settlement meeting.	0.30	340.00	102.00
08/11/21	EDJ	Call with Kilpatrick Townsend regarding status of confidentiality order.	0.30	340.00	102.00
08/11/21	CEA	Internal emails with team and accounting service providers to receiver concerning tax matters and other related questions as to distributions in receivership as well as targeting claims against prior service providers of receivership (0.4); legal research and analysis on removing, terminating, releasing entity from receivership, legal research and analysis on amended/modifying appointment order to remove entities or assets, legal research and analysis on terminating receivership as to one specific entitiy or assets, legal research and analysis of application of issues in bankruptcy (2.8)	3.20	265.00	848.00
08/11/21	PTK	Conduct document review of approximately 10,000 emails to and from Matthew Wrigley	2.80	265.00	742.00
08/11/21	IRS	Prepare for CSandino interview (2.5)	2.50	265.00	662.50
08/11/21	BTC	Telephone call with subpoena processing representative regarding SSNs for Kenneth and Sheila Antos.	0.20	100.00	20.00

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08/12/21	EDJ	E-mails with Jerry Kulback regarding status of settlement (.3). Discuss same with Reciever (.2). Draft settlement extension agreement, including payment of extension fee (.7).	1.20	340.00	408.00
08/12/21	EDJ	Review Grow Solutions transactional documents and draft subpoena.	0.80	340.00	272.00
08/12/21	EDJ	Review notice of filing Receivership order in Peak/Moss judgment collection acting.	0.30	340.00	102.00
08/12/21	EDJ	E-mails with Michael Friedman regarding status of production of documents from Precision Aero Group (.1). Review e-mails with opposing counsel regarding same (.2).	0.30	340.00	102.00
08/12/21	EDJ	Telephone call with Irina Sadovnic regarding drafting motion to compel turnover from Precision Aero Group, status of confidentiality agreement, and scope of potential agreed production.	0.30	340.00	102.00
08/12/21	EDJ	E-mails with Brooke Traina regarding revisions to Grow Solutions subpoena.	0.30	340.00	102.00
08/12/21	MAF	Partial attendance at interview of Carlos S (0.7); prepare for meeting with class plaintiffs' counsel and attend the same (1.2); emails with IS and EJ regarding motion to expand and demand issues related to litigation targets (0.2).	2.10	340.00	714.00
08/12/21	IRS	Review and confer re: response to third party rejection of demand (debevoise) (.4)	0.80	265.00	212.00
		Attention to correspondence with forensic team re: transfers and payments to debevoise (.4)			
08/12/21	CEA	Legal research and analysis of Receiver's ability to remove receivership entity or assets	2.20	265.00	583.00
08/12/21	PTK	Conduct document review of approximately 10,000 emails to and from Matthew Wrigley	3.30	265.00	874.50
08/12/21	PTK	Prepare for interview with Carlos Sandino	0.20	265.00	53.00
08/12/21	PTK	Interview with Carlos Sandino	1.80	265.00	477.00
08/12/21	IRS	Interview with CSandino (2)	2.40	265.00	636.00
		Internal conference re: CSandino interview recap (.4)			
08/12/21	BTC	Prepare subpoena for document production to Grow Solutions Holdings; prepare notice of service of non-party subpoena; direct service of subpoena.	0.50	100.00	50.00
08/12/21	BTC	Draft settlement agreement extension relative to David Ristick.	0.60	100.00	60.00

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08/12/21	BTC	Revise and finalize notice of filing receivership order in Ferguson matter.	0.20	100.00	20.00
08/12/21	CBH	[W/O PER JEP] Attention to notice of deposition of Carlos Sardino; calendar.	0.00	100.00	0.00
08/13/21	EDJ	E-mails with Mark Cardinale regarding final payment of Sprockets settlement.	0.20	340.00	68.00
08/13/21	EDJ	Initial drafting of, and legal research for, motion to compel production of documents from Precision Aero Group.	1.70	340.00	578.00
08/13/21	EDJ	E-mails with Mark Iammartino and Greg Garno regarding meeting with Edison Learning.	0.20	340.00	68.00
08/13/21	EDJ	Review notices of garnishment and right to answer against preferred restaurant	0.10	340.00	34.00
08/13/21	PTK	Conduct document review of approximately 10,000 emails to and from Matthew Wrigley	1.50	265.00	397.50
08/13/21	BTC	Review and finalize response letter to Debevoise & Plimpton.	0.20	100.00	20.00
08/13/21	BTC	Review Florida Statute, and prepare and finalize notice of garnishment and certificate of service relative to Kenneth Antos and Sheila Antos garnishments.	0.60	100.00	60.00
08/16/21	EDJ	Prepare for and participate in TCA Litigation team status meeting.	2.40	340.00	816.00
08/16/21	JKO	[W/O PER JEP] Litigation status telephone conference.	0.00	340.00	0.00
08/16/21	IRS	Review correspondence from class action counsel re: document review issues (.2)	1.60	265.00	424.00
		Attention to service of third party subpoenas (.2)			
		Participate in litigation meeting update (1.2)			
08/16/21	CEA	Finalize 554 research and share analysis with team (0.4); call with litigation team concerning current matters and next steps (2.2)	2.60	265.00	689.00
08/16/21	PTK	Conduct document review and analysis of approximately 10,000 emails to and from Matthew Wrigley	1.50	265.00	397.50
08/16/21	JSR	TCA strategy session.	1.10	265.00	291.50
08/16/21	BTC	Begin drafting affidavit of compliance for domestication of foreign judgment against Lonnie and Misty Moss.	0.80	100.00	80.00
08/16/21	BTC	Review case file and subpoenas issued, and begin drafting motion to compel production of documents directed to Aerospace, V&M, and Maney.	0.40	100.00	40.00

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08/17/21	JHG	Review and analysis and follow up on notes of litigation strategy call.	1.30	340.00	442.00
08/17/21	EDJ	Conduct legal research into ability of Receivership Court to compel production of documents over subpoenas outside of physical jurisdiction.	1.20	340.00	408.00
08/17/21	EDJ	Revise notes from TCA Litigation call and draft action item list, send in e-mail to all.	0.80	340.00	272.00
08/17/21	BMH	Galveston Property - receipt and review of correspondence and environmental studies and related materials regarding the potential use of the property for wetland mitigation credits/sale, in advance of proposal from EcoGenesis regarding same.	1.30	265.00	344.50
08/17/21	EGM	Review relevant legal authority regarding nationwide service of process of subpoenas and confer w/ J. Perlman and E. Jacobs regarding same	0.60	265.00	159.00
08/17/21	BTC	[W/O] Review rejection notice from clerk and refile notice of garnishment and certificate of service in Dixie Foods matter.	0.00	100.00	0.00
08/18/21	EDJ	Continued revisions to motion to compel production of documents from Precision Aerospace (1.1). Telephone call with the Receiver to review same motion (.4).	1.50	340.00	510.00
08/18/21	BMH	Galveston Properties - revised and completed Drft NDA for brokers and EcoGenesis, for Receiver's review.	0.40	265.00	106.00
08/18/21	PTK	Confer with Irina Sadovnic regarding document review and analysis of Matthew Wrigley emails	0.10	265.00	26.50
08/18/21	PTK	Conduct document review and analysis of approximately 10,000 emails to and from Matthew Wrigley	1.70	265.00	450.50
08/18/21	PTK	Prepare notes from interview with Carlos Sandino	0.60	265.00	159.00
08/18/21	BTC	Prepare and finalize notice of answer of garnishee in Dixie Foods/Antos matter.	0.30	100.00	30.00
08/18/21	BTC	Confer with E. Jacobs regarding Aerospace subpoena and motion to compel; review case file to locate underlying loan documents with Opportunities Fund.	0.60	100.00	60.00
08/19/21	EDJ	Revise motion to compel production of documents (.1). Final review of motion prior to filing (.1).	0.20	340.00	68.00
08/19/21	EDJ	[W/O] Travel to Miami for meeting with Edison Learning corporate officers and counsel.	0.00	340.00	0.00
08/19/21	EDJ	Prepare for meeting with Edison Learning corporate officers and counsel,	3.20	340.00	1,088.00

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including meeting with Receiver to discuss same.

08/19/21	PTK	Conduct document review and analysis of approximately 10,000 emails to and from Matthew Wrigley	0.30	265.00	79.50
08/19/21	BTC	Revise and file motion to compel production of documents from Aerospace (.5); prepare and send service of court email to counsel for Aerospace (.2).	0.70	100.00	70.00
08/20/21	EDJ	Prepare for and participate in meeting with Edison Learning corporate officers and counsel, including meeting with Receiver to discuss same.	3.60	340.00	1,224.00
08/20/21	EDJ	[W/O] Travel to Tampa from meeting with Edison Learning.	0.00	340.00	0.00
08/20/21	EDJ	E-mails with counsel for Precision Aerogroup regarding production of documents and motion to compel (.2). Telephone call with Carl Schoeppol regarding same (.2).	0.40	340.00	136.00
08/23/21	EDJ	Telephone call with Jill Rothstein regarding production of documents by Nelson Mullins.	0.40	340.00	136.00
08/23/21	EDJ	E-mails with Nathan Read regarding PAG confidentiality agreement (.2). E-mails with client and Greg Garo regarding same (.3). Review and revise confidentiality agreement based on discussion with client (.4). E-mail to Nathan Read regarding same (.2).	1.10	340.00	374.00
08/23/21	EDJ	Continued review of Lucosky Brookman document production and analyze for additional documents needed.	2.80	340.00	952.00
08/24/21	EDJ	Telephone call with client regarding PAG production and confidentiality agreement (.4). Revise agreement based on client conversation (.7). E-mails with opposing counsel regarding same (.2).	1.30	340.00	442.00
08/24/21	EDJ	Review final judgment against First Class Vacations.	0.10	340.00	34.00
08/24/21	EDJ	E-mails with counsel for PGA regarding redlines to confidentiality agreement.	0.40	340.00	136.00
08/24/21	BMH	Review of pending loan defaults at pre-litigation stage, and of litigation matters set for trial or hearing on Motions for Entry of Default Judgment, to prepare for hearings and to commence litigation on same.	2.80	265.00	742.00
08/24/21	BTC	[W/O] Review case file, telephone call and voicemail to judicial assistant regarding status of motion for default judgment and proposed judgment.	0.00	100.00	0.00
08/24/21	BTC	[W/O] Telephone call with judicial assistant; submit proposed final judgment and cover letter through 17th circuit court management system.	0.00	100.00	0.00
08/25/21	EDJ	Telephone call with Nathan Read regarding Precision Aerogroup confidentiality agreement.	0.40	340.00	136.00

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08/25/21	EDJ	Telephone call with Nathan Read regarding revising confidentiality agreement (.4). Review revised agreement and send to client (.2). Multiple e-mails with client regarding same (.2). Further revise agreement and e-mail same to Nathan Read (.3).	0.40	340.00	136.00
08/25/21	BMH	Review of pending litigation files in advance of call with Receiver (.5); attended call with Receiver regarding strategy for Ludvik, Ostrowski, and Intelligent Highway matters (.5).	1.00	265.00	265.00
08/25/21	BMH	Conference with Receiver regarding claims from Australia Worldwide, Taylor Layers and Pie Face Pty Ltd; review of file regarding same; drafted correspondence to co-counsel regarding claims list.	0.60	265.00	159.00
08/26/21	EDJ	Prepare for and participate in mediation preparation call, regarding claims against directors and offices, with opposing counsel and client.	0.70	340.00	238.00
08/26/21	EDJ	Research Mr. Wang obligation and TCA's right to proceeds from whole life insurance property (1.8). Telephone call with Receiver regarding same (.2). Draft e-mail to counsel for Mr. Wang regarding same (.2).	2.20	340.00	748.00
08/26/21	BTC	Review case file, settlement agreements, and note and begin drafting complaint against Bantek.	1.70	100.00	170.00
08/27/21	JHG	Continued review of Circle Partners jurisdictional issues and potential agreement with class action plaintiffs.	2.10	340.00	714.00
08/27/21	EDJ	Review documents produced by Nelson Mullins.	3.20	340.00	1,088.00
08/30/21	JHG	Review status of litigation claims (1.1); address issues regarding M. Friedman unavailability and coverage on case (.8).	1.90	340.00	646.00
08/30/21	EDJ	E-mail to Craig Rasilie regarding status of settlement negotiations.	0.10	340.00	34.00
08/30/21	EDJ	[W/O] Review and revise statement of fees and costs and review time entries for inclusion in same.	0.00	340.00	0.00
08/30/21	EDJ	Review production from PAG.	0.30	340.00	102.00
08/30/21	EDJ	Revise matters for sale chart (.4). E-mails with Brett Halsey regarding same (.1).	0.50	340.00	170.00
08/30/21	BMH	Receipt and review of additional correspondence and supplemental information regarding pending offer to purchase and alternative offer from A. Greene from Hilcorp.	0.30	265.00	79.50
08/30/21	BTC	Review emails and relevant documents and begin drafting tolling agreement as to Debevoise & Plimpton.	0.60	100.00	60.00

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08/31/21	JHG	Review issues that were to be discussed at litigation conference (.6).	0.60	340.00	204.00
08/31/21	EDJ	Review Edison confidentiality agreement before providing documents to B. Riley and e-mail Jim Howard the 2019 Investor Presentation.	0.40	340.00	136.00
08/31/21	EDJ	[W/O] E-mails with class counsel regarding scheduling follow up call to discuss protocols.	0.00	340.00	0.00
08/31/21	EDJ	E-mails with Klien regarding executed settlement agreement and release of UCC.	0.20	340.00	68.00
08/31/21	EDJ	E-mails with Mark Iammartino regarding PAG production.	0.20	340.00	68.00
08/31/21	EDJ	Telephone call with Jonathan Perlman regarding Carlos Sardino deposition (.3). Review file to determine need for deposition and to prepare for same (2.70	340.00	918.00
08/31/21	BTC	Download and preliminary review of document production received from Aerospace.	0.30	100.00	30.00
Total /			139.00		39,974.50
Total:			139.00		39,974.50

=====UNBILLED DISBURSEMENTS=====

			AMOUNT
08/05/21	H222	Filing Fees (12455-100) American Express	175.95
08/12/21	S101	Postage	2.10
08/17/21	H238	Process Service Fee (12455-100) ATA Process, LLC	59.00
08/17/21	H238	Process Service Fee (12455-100) ATA Process, LLC	59.00
08/18/21	S101	Postage	1.02
Total:			\$297.07

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

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=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JHG - Genovese	5.90	340.00	2,006.00
MAF - Friedman	11.90	340.00	4,046.00
EDJ - Jacobs	45.40	340.00	15,436.00
JKO - Olson	0.00	340.00	0.00
BMH - Halsey	12.60	265.00	3,339.00
EGM - McIntosh	0.60	265.00	159.00
IRS - Sadovnic	14.90	265.00	3,948.50
CEA - Alvarez	10.10	265.00	2,676.50
JSR - Rosner	2.30	265.00	609.50
PTK - Kalbac	25.60	265.00	6,784.00
CBH - Hopkins	0.00	100.00	0.00
BTC - Traina	9.70	100.00	970.00
Totals	139.00		39,974.50

=====DISBURSEMENT SUMMARY=====

S101	Postage	3.12
H238	Process Service Fee	118.00
H222	Filing Fees	175.95

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102149	178,035.81	145,145.63	9/14/2021	\$32,890.18
05/28/21	101355	60,965.00	48,772.00	9/14/2021	\$12,193.00
02/17/21	100431	21,521.50	17,217.20	9/14/2021	\$4,304.30
10/14/20	99240	15,184.50	12,451.29	9/14/2021	\$2,733.21
07/13/20	98336	12,052.00	9,882.64	9/14/2021	\$2,169.36

Total Fees	39,974.50
Total Disbursements	297.07

Genovese Joblove & Battista, P.A.

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

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Total Bill	\$ 40,271.57
Previous Balance	\$54,290.05
Outstanding Balance	\$ 91,671.10

Retainer Available: \$2,890.52

Trust Balance: \$0.00

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Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-100 - Jonathan Perlman, Receiver / TCA Fund -
Litigation - General

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$34,737.50
Total Disb	\$399.20
Total Bill	\$35,136.70
-Retainer App	\$-2,890.52
Previous Bal	\$54,290.05
Bal Due	\$32,246.18
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== **BILLING INSTRUCTIONS** =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

===== **UNBILLED TIME** =====

Date	Lawyer	Work Description	Time	Rate	Value
09/01/21	EDJ	E-mails with Willard Shih regarding additional document needed from Lucosky Brookman.	0.30	340.00	102.00
09/01/21	BMH	Review of pending matters with set trial dates and upcoming hearings on motions for default, and conference with E. McIntosh regarding strategy for same.	1.50	265.00	397.50
09/01/21	BTC	MOSS - Review executed affidavit of compliance and finalize affidavit with foreign judgment documents to initiate domestication of foreign judgment case.	0.60	100.00	60.00
09/01/21	BTC	FIRST CLASS VACATIONS - Confer with V. Lambdin and B. Silva regarding ordering certified copy of final consent judgment and recording same with Broward County.	0.30	100.00	30.00
09/01/21	BTC	[W/O] Confer with E. Jacobs regarding preparations for deposition of Carlos Sandino.	0.00	100.00	0.00
09/02/21	JHG	Continued review of fact supporting jurisdictional basis for suit against third party.	1.00	340.00	340.00
09/02/21	EDJ	Review revisions to Debevoise tolling agreement provided by Debevoise.	0.20	340.00	68.00
09/07/21	EDJ	Review and revise demand letter to Yuijian Wang regarding Guardian demand.	0.40	340.00	136.00

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09/07/21	BTC	Review Guardian policy documents and begin revising demand letter to Y. Wang regarding consent to turnover cash value of policy (.9); confer with E. Jacobs regarding documents and finalize demand letter (.5).	1.40	100.00	140.00
09/08/21	BTC	Review 5/14/2020 employee outline notes of I. Sadovnic and begin preparing deposition outline of Carlos Sandino.	1.60	100.00	160.00
09/09/21	JHG	Work extensively on strategy issues regarding class action agreement.	0.80	340.00	272.00
09/09/21	EDJ	Review demand letters to First Class Vacations regarding fact information sheets.	0.40	340.00	136.00
09/09/21	EDJ	Prepare for deposition of Carlos Sardino.	2.30	340.00	782.00
09/09/21	EDJ	Telephone call with Patrick Kalbac regarding notes from Sandino interview.	0.10	340.00	34.00
09/09/21	GMG	Exchange emails with receiver re D&O mediation (.3); exchange emails with Schoepl (.2); review documents re Press/SEC settlement (.8).	1.30	340.00	442.00
09/09/21	BMH	Receipt and review of NDAs for Galveston property, and drafted correspondence regarding same; drafted correspondence regarding latest offer form Hilcorp, and strategy for same.	0.90	265.00	238.50
09/09/21	PTK	[W/O] Prepare Irina Sadovnic's handwritten notes from Carlos Sandino interview for purposes of preparing for Carlos Sandino deposition	0.00	265.00	0.00
09/09/21	BTC	Register judgment lien of Final Consent Judgment in First Class Vacations matter with state of Florida.	0.30	100.00	30.00
09/09/21	BTC	[W/O] Email communications with process server regarding status of service of process of subpoena on Grow Solutions Holdings; research additional service address and advise of same.	0.00	100.00	0.00
09/09/21	BTC	Draft fact information sheets for judgment debtors; prepare and finalize letters to judgment debtors in First Class Vacations matter enclosing fact information sheets.	0.80	100.00	80.00
09/09/21	BTC	Continue drafting deposition outline relative to C. Sandino; email to E. Jacobs regarding same.	0.80	100.00	80.00
09/10/21	EDJ	Prepare for and participate in conference and strategy call with class or counsel.	1.50	340.00	510.00
09/10/21	EDJ	E-mails with Mitch Hall regarding missing SPV information (.2). Review spreadsheet of documents obtained on SPV finances (.2).	0.40	340.00	136.00
09/10/21	EDJ	Draft memo to litigation team regarding conference call with class action	0.50	340.00	170.00

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counsel.

09/10/21	EDJ	Draft joint prosecution agreement with class counsel (.4). E-mails with John Genovese regarding same (.2). E-mail to class counsel (.1).	0.70	340.00	238.00
09/10/21	EDJ	Telephone call with client regarding status of Edison Learning and strategy.	0.50	340.00	170.00
09/10/21	JKO	[W/O PER JEP] Review issues relating to disqualification of counsel; Review issues relating to joint prosecution matters with class counsel.	0.00	340.00	0.00
09/10/21	GMG	Internal conference re Sandini deposition (.3); review notes and documents re material for Sandini deposition (.5).	0.80	340.00	272.00
09/10/21	EDJ	Telephone call with client regarding Carlos Sardino deposition (.5). Call with Greg Garno regarding same (.1). Telephone call with tax advisor regarding same (.2).	0.80	340.00	272.00
09/10/21	GMG	Exchange emails with Schoeppl and receiver re Press settlement payments (.3); review proposed default judgments and exchange emails re same (.4); exchange emails re class action issues and strategy (.2).	0.90	340.00	306.00
09/13/21	JHG	Review joint prosecution agreement (.4); review issues if emails subject to complaint (.6); review search and hot doc issues (.5); review lengthy analysis prepared by C. Alvarez regarding Circle Partners (.8).	2.30	340.00	782.00
09/13/21	EDJ	Prepare for deposition of Carlos Sandino.	2.60	340.00	884.00
09/13/21	CEA	Strategize with team concerning preparation of jurisdiction analysis for litigation targets; legal research and analysis on the same	1.10	265.00	291.50
09/13/21	BTC	Confer with E. Jacobs regarding demand to Edison Learning; begin drafting demand letter for inspection of books and records.	0.70	100.00	70.00
09/14/21	JHG	Preparation for and attend strategy conference call and pursuit of claims with class action plaintiffs (.5); review and analysis of investor claims with accompanying notations (.8); review of phone message from Larry West (.2); review and analysis of control of receivership entities (1.8).	3.30	340.00	1,122.00
09/14/21	EDJ	E-mails with Greg Garno and client regarding potentially privileged Debevoise documents.	0.30	340.00	102.00
09/14/21	EDJ	E-mails with John Genovese and John Arrastia regarding Grant Thorton engagement letters.	0.40	340.00	136.00
09/14/21	EDJ	Review e-mails of Michael Freidman regarding status of research and document review relating to certain litigation targets.	0.80	340.00	272.00
09/14/21	GMG	Exchange emails re Sandino deposition (.3); exchange emails re class action	0.80	340.00	272.00

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action issues (.5).

09/14/21	EDJ	[W/O] Attend deposition to receive certificate on non-appearance (.1). Travel from deposition of Carlos Sandino (5.1).	0.00	340.00	0.00
09/14/21	CEA	Prepare jurisdiction analysis based on prior research on conspiracy, agency, and alter ego based jurisdiction (1.2); email exchanges with team concerning same and need to look at issues for other litigation targets (0.4); strategize with team concerning joint agreement with class action plaintiffs and JOLS to bring joint actions against auditors (0.5); review and analysis of case on auditor jurisdiction and share same for review (0.6); continue legal research and analysis of same (1.1)	3.80	265.00	1,007.00
09/14/21	BTC	Review and finalize demand letter for inspection of books and records to EdisonLearning.	0.20	100.00	20.00
09/15/21	GMG	Exchange multiple emails re class action litigation claims.	0.40	340.00	136.00
09/15/21	BMH	Galveston Properties: Receipt and review of correspondence and new offer to purchase Galveston Properties; review of appraisals and correspondence regarding same; drafted correspondence to G. Garno and Receiver regarding same.	0.90	265.00	238.50
09/15/21	EGM	[W/O] Confer w/ E. Jacobs regarding motion to compel fees and application of same	0.00	265.00	0.00
09/15/21	CEA	Confer and strategize regarding jurisdictional issues with J. Arrastia and J. Genovese (.8); prepare analysis of targets and claims (.2); conduct legal research and analysis following strategize discussion with J. Arrastia specific to jurisdiction over foreign auditors (2.3).	3.30	265.00	874.50
09/16/21	JHG	Extensive review and analysis of auditor cases regarding jurisdiction.	2.10	340.00	714.00
09/16/21	JXA	Confer and strategize with J. Genovese and C. Alvarez regarding litigation strategy (.8); legal research and analysis (.3); formulate litigation strategy as to Arole Partners and Grant Thornton (1.3).	2.40	340.00	816.00
09/16/21	CEA	Continue to strategize with J. Genovese and J. Arrastia regarding litigation strategy as to certain third parties (.7); legal research on general jurisdictional issues discussed with team (1.0); review and analysis of relevant TCA documents to prepare jurisdiction research (1.0)	2.70	265.00	715.50
09/17/21	EDJ	Draft motion to compel turnover of Guardian Life Policy (2.3). E-mails with Greg Garno and Jonathan Perlman regarding same (.3).	2.60	340.00	884.00
09/17/21	JXA	Prepare analysis of litigation strategy; confer with C. Alvarez.	1.10	340.00	374.00

11/23/2021 10:26:39AM

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09/17/21	CEA	Continue legal research and analysis on jurisdictional issues against litigation targets (1.1); review and analysis of hot documents; confer and strategize with J. Arrastia concerning research and findings from review of documents (1.0).	2.10	265.00	556.50
09/20/21	EDJ	Continued document review to support claims against Grant Thorton and Circle Partners.	3.60	340.00	1,224.00
09/20/21	GMG	Exchange emails re Sandia deposition.	0.30	340.00	102.00
09/20/21	CEA	Continuing reviewing documents relating to third party to prepare cause of action chart for litigation team; continue preparation of same	2.10	265.00	556.50
09/20/21	BTC	[W/O] Confer with E. Jacobs regarding status of delivery of demand letter to Y. Wang relative to Guardian Life policy.	0.00	100.00	0.00
09/21/21	JHG	Review emails and attachments regarding striking off TCA LP, Ltd. (.4); telephone conference with class counsel regarding update on various document revisions (.6).	1.00	340.00	340.00
09/21/21	JEP	Multiple communications re progress on class action/Receiver joint contingency litigation matters under consideration, with Genovese (.8), Suarez (.4). Draft memo re same. (.5).	1.70	340.00	578.00
09/21/21	EDJ	E-mails with David Rappa regarding settlement of Redfin obligation.	0.20	340.00	68.00
09/21/21	BMH	Review of pending litigation matters and delinquent loan files to prepare to serve demand letters and prepare strategy to bring pending matters to judgment, in advance of meeting with E. McIntosh regarding same.	1.20	265.00	318.00
09/21/21	CEA	Continue preparation of jurisdiction organizational chart (1.1); strategize with J. Arrastia and J. Genovese on next steps to analysis (0.7); strategize with J. Genovese concerning legal research on conspiracy claim jurisdiction and other forms of asserting jurisdiction against third parties, conduct legal research on same. (0.8)	2.60	265.00	689.00
09/22/21	EDJ	Review proposal and meeting request with Edison Learning and e-mail same to client.	0.40	340.00	136.00
09/22/21	GMG	Exchange emails re class action litigation (.5); call with C. Schoepl and exchange emails re same (.4).	0.90	340.00	306.00
09/22/21	JXA	Strategize with C. Alvarez regarding jurisdictional issues; confer with J. Genovese.	1.80	340.00	612.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-100

09/22/21	JPB	Research responses to FATCA/CRS inquiries from Collas Crill related to active investors, self-certifications, fund transactions, NAV balances, government issued IDs from investors and DITC portal access.	1.80	265.00	477.00
09/22/21	EGM	Confer w/ C. Alvarez re demand letters and drafts thereof	0.40	265.00	106.00
09/22/21	CEA	Meetings with litigation team concerning jurisdictional issues against third parties; continue preparation jurisdictional analysis and legal research on same.	1.00	265.00	265.00
09/23/21	JHG	Address status of Ocean Bank production (.8); review emails between Ocean Bank and TCA (1.2); review D&O provided by G. Garno in order to examine innocent director issues (.6).	2.60	340.00	884.00
09/23/21	EDJ	Research document production by Ocean Bank, and status of review conducted, including a determination as to whether Ocean Bank failed to turnover documents (2.0). E-mails with John Genovese regarding same (.2).	2.20	340.00	748.00
09/23/21	JXA	Confer with A. Alvarez regarding organizational and legal issues; review Ocean Bank information.	0.30	340.00	102.00
09/23/21	CEA	Continue drafting organizational chart (1.1); review and analysis of relevant documents to prepare same and analysis (.3); continue legal research and analysis on jurisdictional issues against auditor and fiduciaries (.3).	1.70	265.00	450.50
09/23/21	JSR	Respond to J. Genovese's questions about Ocean Bank correspondences	0.20	265.00	53.00
09/24/21	JHG	Emails with E. Jacobs regarding further Ocean Bank production (.3); review request for analysis and issues related to same for \$40 million distribution (.8) review jurisdictional memorandum regarding Cayman Islands and venue provision (.5).	1.60	340.00	544.00
09/24/21	GMG	Review documents and exchange emails re Ocean Bank (.4); review chart and documents re D&O claims (1.0).	1.40	340.00	476.00
09/24/21	CEA	Continue organization chart; add D/Os for each entity; add indicators as to jurisdictional analysis; revise chart to share with team; review and analysis of relevant documents to prepare same; continue legal research on suing receivership entity or trustee suing debtor entity for various causes of action.	1.70	265.00	450.50
09/27/21	JXA	Continued analysis of jurisdictional issues under Fla. Stat. 48.193; confer with C. Alvarez.	0.70	340.00	238.00
09/27/21	CEA	Emails with Mark Bloom scheduling call with receiver and team (0.3); strategize with J. Arrastia next steps on jurisdiction analysis (0.4); revise jurisdiction org chart (0.5); legal research and analysis of jurisdiction issues	1.80	265.00	477.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-100

discussed with J. Arrastia (0.4); conduct legal research and analysis on various jurisdiction issues concerning development of jurisdiction analysis over Grant Thornton (0.3)

09/28/21	JHG	Preparation for and attend strategy call regarding asserting joint claims with class action plaintiff (1.3); review email from class action plaintiff and analysis of multiple emails provided regarding Grant Thornton (.5); review email from E. Jacobs and analysis of Sabby Intercreditor agreement (.7); schedule additional call with class plaintiff (.4).	3.10	340.00	1,054.00
09/28/21	EDJ	Legal research into jurisdictional issues of potential suit against third party professionals.	1.50	340.00	510.00
09/28/21	EDJ	Prepare for and participate in telephone conference with class counsel regarding pursuit of claims (2.3). E-mails with Carlos Alvarez regarding same (.3).	2.70	340.00	918.00
09/28/21	EDJ	Legal research into confidentiality of documentation produced to the Receiver by Whistleblowers.	1.70	340.00	578.00
09/28/21	JXA	Analyze jurisdictional and venue issues relating to Grant Thornton and Circle Partners.	0.60	340.00	204.00
09/28/21	HLH	[W/O PER JEP] Attention to US Bank documents and originals for litigation	0.00	340.00	0.00
09/29/21	JEP	Phone conference with C. Alvarez on results of review of emails, progress on research into claims against CT and Circle, venue, jurisdiction issues. (.7). Prepare for and discuss call with JOLs re litigation strategy and cooperation on same (.7).	1.50	340.00	510.00
09/29/21	JXA	Confer and strategize with C. Alvarez regarding jurisdictional issues (.5); strategize with J. Rosner regarding legal research and analysis (.7); strategize regarding jurisdiction (2.0).	3.20	340.00	1,088.00
09/29/21	CEA	Legal research and analysis on various jurisdiction issues (0.5); review and analysis of corporate documents and emails (2.3); continue legal research and analysis (0.8); strategize with J. Genovese concerning recent findings from documents reviewed (0.4); call with client J. Perlman concerning call scheduled with Bloom and strategize concerning litigation against third parties (0.3)	4.30	265.00	1,139.50
09/30/21	EDJ	Draft proposed financial disclosure request for Bob Press and others for use in D&O litigation (2.6). E-mails with Greg Garno regarding same (.2).	2.80	340.00	952.00
09/30/21	GMG	Exchange emails with Schoeppl re Press settlement (.2); review Press cease and desist order (.4); exchange emails re D&O mediation (.2); review final	1.30	340.00	442.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-100

disclosure form re D&O mediation (.5).

09/30/21	HLH	[W/O PER JEP] Attention to original documents for litigation and communications regarding same	0.00	340.00	0.00
09/30/21	CEA	Continue review and analysis of documents noted by class action counsel; review and analysis of other documents related to third parties on file (1.2);	3.20	265.00	848.00
		prepare for call with Bloom and JOLs (0.4);			
		call with Bloom and JOLs (1.0); strategize with J. Genovese on call and next steps (0.2); legal research based on call with Bloom concerning corporation between receiver and JOLs and delegation of authority of receiver to JOLs to act in Cayman Islands (0.4)			
09/30/21	JSR	Research personal jurisdiction relating to third party complaint and affiliated companies	1.60	265.00	424.00
Total /			115.70		34,737.50
Total:			115.70		34,737.50

=====UNBILLED DISBURSEMENTS=====

			AMOUNT
09/02/21	H242	Recording Fees (12455-100) Simplifile	37.00
09/02/21	H222	Filing Fees Consent Judgment (12455-100) American Express	8.00
09/17/21	H238	Process Service Fee (12455-100) ATA Process, LLC	268.00
09/30/21	S109	Pacer - Online Research (12455-100) PACER Service Center	86.20
Total:			\$399.20

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-100

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====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JEP - Perlman	3.20	340.00	1,088.00
JHG - Genovese	17.80	340.00	6,052.00
GMG - Garno	8.10	340.00	2,754.00
HLH - Harmon	0.00	340.00	0.00
JXA - Arrastia	10.10	340.00	3,434.00
EDJ - Jacobs	29.90	340.00	10,166.00
JKO - Olson	0.00	340.00	0.00
BMH - Halsey	4.50	265.00	1,192.50
JPB - Bado	1.80	265.00	477.00
EGM - McIntosh	0.40	265.00	106.00
CEA - Alvarez	31.40	265.00	8,321.00
JSR - Rosner	1.80	265.00	477.00
PTK - Kalbac	0.00	265.00	0.00
BTC - Traina	6.70	100.00	670.00
Totals	115.70		34,737.50

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====DISBURSEMENT SUMMARY=====

S109	Pacer - Online Research	86.20
H242	Recording Fees	37.00
H238	Process Service Fee	268.00
H222	Filing Fees	8.00

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====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102149	178,035.81	145,145.63	9/14/2021	\$32,890.18
05/28/21	101355	60,965.00	48,772.00	9/14/2021	\$12,193.00
02/17/21	100431	21,521.50	17,217.20	9/14/2021	\$4,304.30
10/14/20	99240	15,184.50	12,451.29	9/14/2021	\$2,733.21
07/13/20	98336	12,052.00	9,882.64	9/14/2021	\$2,169.36

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021
12455-100

Total Fees	34,737.50
Total Disbursements	399.20
Total Bill	<u>\$ 35,136.70</u>
Previous Balance	\$54,290.05
Outstanding Balance	\$ 86,536.23

Retainer Available: \$2,890.52

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-103

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-103 - Jonathan Perlman, Receiver / TCA v. Paycation (16-19532)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$272.00
Total Disb	
Total Bill	\$272.00
-Retainer App	\$0.00
Previous Bal	\$1,406.12
Bal Due	\$272.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== **BILLING INSTRUCTIONS** =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

===== **UNBILLED TIME** =====

Date	Lawyer	Work Description	Time	Rate	Value
07/13/21	GMG	Exchange emails re removal of stay in Texas litigation.	0.30	340.00	102.00
07/29/21	GMG	Work on motion for stay relief.	0.50	340.00	170.00
Total /			0.80		272.00
Total:			0.80		272.00

===== **WORKING TIMEKEEPER SUMMARY** =====

Professional	Hours	Rate	Value
GMG - Garno	0.80	340.00	272.00
Totals	0.80		272.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-103

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102151	1,250.00	1,000.00	9/8/2021	\$250.00
02/17/21	100433	170.00	136.00	9/8/2021	\$34.00
07/13/20	98339	6,234.00	5,111.88	9/8/2021	\$1,122.12
Total Fees					272.00
Total Disbursements					
Total Bill					\$ 272.00
Previous Balance					\$1,406.12
Outstanding Balance					\$ 1,678.12
Retainer Available:		\$0.00			
Trust Balance:		\$0.00			

=====

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-103

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-103 - Jonathan Perlman, Receiver / TCA v.
Paycation (16-19532)

ATTN: Jonathan Perlman

PreBill Summary

Total Fees	
Total Disb	\$342.18
Total Bill	\$342.18
-Retainer App	\$0.00
Previous Bal	\$1,406.12
Bal Due	\$342.18
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise
 \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
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Total /

Total:

=====UNBILLED DISBURSEMENTS =====

AMOUNT

09/30/21	H272	Data management and hosting (12455-103) LDM Global, LLC	342.18
Total:			\$342.18

=====DISBURSEMENT SUMMARY =====

H272	Data management and hosting	342.18
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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-103

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102151	1,250.00	1,000.00	9/8/2021	\$250.00
02/17/21	100433	170.00	136.00	9/8/2021	\$34.00
07/13/20	98339	6,234.00	5,111.88	9/8/2021	\$1,122.12

Total Fees

Total Disbursements 342.18

Total Bill \$ 342.18

Previous Balance \$1,406.12

Outstanding Balance \$ 1,748.30

Retainer Available: \$0.00

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-104

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-104 - Jonathan Perlman, Receiver / TCA v. Quants Corp. (16-22449)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$477.00
Total Disb	
Total Bill	\$477.00
-Retainer App	\$0.00
Previous Bal	\$1,140.11
Bal Due	\$477.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== **BILLING INSTRUCTIONS** =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

===== **UNBILLED TIME** =====

Date	Lawyer	Work Description	Time	Rate	Value
07/29/21	BMH	Receipt and review of correspondence and proposal for settlement from new counsel for borrower; drafted response to same.	0.50	265.00	132.50
07/29/21	BMH	Review of litigation file, loan files and post-judgment discovery, as well as secondary authority on the borrower and creditor, to prepare for call with local collections counsel in advance of recommendation to Receiver.	1.30	265.00	344.50
Total /			1.80		477.00
Total:			1.80		477.00

===== **WORKING TIMEKEEPER SUMMARY** =====

Professional	Hours	Rate	Value
BMH - Halsey	1.80	265.00	477.00
Totals	1.80		477.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-104

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102152	537.50	430.00	9/8/2021	\$107.50
05/28/21	101357	1,563.50	1,250.80	9/8/2021	\$312.70
02/17/21	100434	477.00	381.60	9/8/2021	\$95.40
10/14/20	99244	2,249.50	1,844.59	9/8/2021	\$404.91
07/13/20	98340	1,220.00	1,000.40	9/8/2021	\$219.60

Total Fees 477.00

Total Disbursements

Total Bill \$ 477.00

Previous Balance \$1,140.11

Outstanding Balance \$ 1,617.11

Retainer Available: \$0.00

Trust Balance: \$0.00

Genovese Joblove & Battista, P.A.

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021
12455-109

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-109 - Jonathan Perlman, Receiver / TCA v. American Gold Rush (17-21221)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$689.00
Total Disb	
Total Bill	\$689.00
-Retainer App	\$0.00
Previous Bal	\$2,283.01
Bal Due	\$689.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
08/10/21	BMH	Receipt and review of correspondence from opposing counsel regarding possible settlement; review of file and loan documents, and financial information regarding same; drafted correspondence to opposing counsel regarding same.	0.80	265.00	212.00
08/22/21	BMH	Review of loan documents and proceeding in state court in Fla. and in NY collection proceedings, to determine recommendation regarding resolution for Receiver (1.5); receipt and review of correspondence from counsel for consignee regarding appraisal of alleged Picasso work (.3).	1.80	265.00	477.00
Total /			2.60		689.00
Total:			2.60		689.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
BMH - Halsey	2.60	265.00	689.00
Totals	2.60		689.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-109

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102155	1,139.50	911.60	9/8/2021	\$227.90
05/28/21	101361	1,484.00	1,187.20	9/8/2021	\$296.80
02/17/21	100436	4,566.50	3,653.20	9/8/2021	\$913.30
10/14/20	99247	4,424.50	3,628.09	9/8/2021	\$796.41
07/13/20	98345	270.00	221.40	9/8/2021	\$48.60
Total Fees					689.00
Total Disbursements					
Total Bill					\$ 689.00
Previous Balance					\$2,283.01
Outstanding Balance					\$ 2,972.01
Retainer Available:		\$0.00			
Trust Balance:		\$0.00			

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-112

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-112 - Jonathan Perlman, Receiver / TCA v. Independent Charter (18-16887)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$185.50
Total Disb	
Total Bill	\$185.50
-Retainer App	\$0.00
Previous Bal	\$6,088.93
Bal Due	\$185.50
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
07/14/21	BMH	Receipt and review of correspondence from C. Rasile regarding requested conference on settlement offer and counteroffer from Receiver (.2); review of offers, financial statements, loan documents and consent judgment to prepare for call with Receiver's counsel in advance of settlement conference (.5).	0.70	265.00	185.50
Total /			0.70		185.50
Total:			0.70		185.50

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
BMH - Halsey	0.70	265.00	185.50
Totals	0.70		185.50

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-112

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102157	848.00	678.40	9/8/2021	\$169.60
05/28/21	101363	5,542.00	4,433.60	9/8/2021	\$1,108.40
02/17/21	100438	4,823.00	3,858.40	9/8/2021	\$964.60
10/14/20	99250	15,682.50	12,859.65	9/8/2021	\$2,822.85
07/13/20	98348	5,701.63	4,678.15	9/8/2021	\$1,023.48
Total Fees					185.50
Total Disbursements					
Total Bill					\$ 185.50
Previous Balance					\$6,088.93
Outstanding Balance					\$ 6,274.43
Retainer Available:		\$0.00			
Trust Balance:		\$0.00			

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-112

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-112 - Jonathan Perlman, Receiver / TCA v. Independent Charter (18-16887)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$1,351.50
Total Disb	
Total Bill	\$1,351.50
-Retainer App	\$0.00
Previous Bal	\$6,088.93
Bal Due	\$1,351.50
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== **BILLING INSTRUCTIONS** =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

===== **UNBILLED TIME** =====

Date	Lawyer	Work Description	Time	Rate	Value
08/02/21	BMH	Receipt and review of new settlement offer and communication from counsel for Edison (.4) and review of financials and prior communication, and pleadings to analyze same (1.3).	1.70	265.00	450.50
08/20/21	BMH	Prepared for and attended Settlement Conference with Receiver, counsel and representatives from Edison Learning.	3.40	265.00	901.00
Total /			5.10		1,351.50
		Total:	5.10		1,351.50

===== **WORKING TIMEKEEPER SUMMARY** =====

Professional	Hours	Rate	Value
BMH - Halsey	5.10	265.00	1,351.50
Totals	5.10		1,351.50

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-112

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102157	848.00	678.40	9/8/2021	\$169.60
05/28/21	101363	5,542.00	4,433.60	9/8/2021	\$1,108.40
02/17/21	100438	4,823.00	3,858.40	9/8/2021	\$964.60
10/14/20	99250	15,682.50	12,859.65	9/8/2021	\$2,822.85
07/13/20	98348	5,701.63	4,678.15	9/8/2021	\$1,023.48

Total Fees **1,351.50**

Total Disbursements

Total Bill **\$ 1,351.50**

Previous Balance **\$6,088.93**

Outstanding Balance **\$ 7,440.43**

Retainer Available: **\$0.00**

Trust Balance: **\$0.00**

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-113

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-113 - Jonathan Perlman, Receiver / TCA v. Ostrowski (18-17089)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$1,339.50
Total Disb	
Total Bill	\$1,339.50
-Retainer App	\$0.00
Previous Bal	\$5,341.10
Bal Due	\$1,339.50
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
07/06/21	JNS	[W/O] Review Docket and update case file with any missing filed pleading, as per Irina Sadovnic's email.	0.00	100.00	0.00
07/09/21	BMH	Receipt and review of invoices from local counsel on Dryworld, Ostrowski and FlameX litigation matters; review of pleadings, recent correspondence and loan documents to prepare updated summaries and strategy recommendations for Receiver.	1.10	265.00	291.50
07/13/21	JNS	[W/O] Review judge's calendar and obtain open dates to conduct the hearing on the motion for final judgment. Emails to Irina Sadovnic regarding same.	0.00	100.00	0.00
07/15/21	GMG	Review hearing notice.	0.10	340.00	34.00
07/15/21	IRS	Ostrowski: coordinate hearing on motion for final judgment (.2)	0.50	265.00	132.50
		review pleadings and prepare correspondence re: upcoming hearing (.3)			
07/15/21	BMH	Review of pleadings, loan files and pending motion to prepare strategy recommendation update for Reciever; conference with I. Sadvonic regarding same.	1.00	265.00	265.00
07/15/21	JNS	Prepare Notice of Hearing for PLAINTIFF'S MOTION FOR ENTRY OF DEFAULT FINAL JUDGMENT, e-file, save stamped copy, calendar and	0.60	100.00	60.00

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-113

circulate hearing date.

07/22/21	BMH	Review of recent correspondence, pleadings and litigation file, and attended telephone conference with B. Crump and G. Garo regarding update and next steps in FlameX/Estate of Elanik pending bankruptcy matter in Canada.	1.10	265.00	291.50
07/29/21	BMH	Review of recent correspondence and filings in Canadian and US proceedings, to prepare for recommendation on next steps and strategy for Receiver.	0.50	265.00	132.50
07/29/21	BMH	Drafted and completed correspondence to local counsel regarding status of Ostrowski bankruptcies and Radium's application to lift stay (.5).	0.50	265.00	132.50
Total /			5.40		1,339.50
Total:			5.40		1,339.50

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
GMG - Garo	0.10	340.00	34.00
BMH - Halsey	4.20	265.00	1,113.00
IRS - Sadovnic	0.50	265.00	132.50
JNS - Sardina	0.60	100.00	60.00
Totals	5.40		1,339.50

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102158	6,619.50	5,295.60	9/8/2021	\$1,323.90
05/28/21	101364	6,002.50	4,802.00	9/8/2021	\$1,200.50
02/17/21	100439	9,142.50	7,314.00	9/8/2021	\$1,828.50
10/14/20	99251	4,407.50	3,614.42	9/8/2021	\$793.08
07/13/20	98349	1,084.00	888.88	9/8/2021	\$195.12

Total Fees **1,339.50**

Total Disbursements

Total Bill **\$ 1,339.50**

Genovese Joblove & Battista, P.A.

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-113

Previous Balance	\$5,341.10
Outstanding Balance	\$ 6,680.60

Retainer Available:	\$0.00
Trust Balance:	\$0.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-113

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-113 - Jonathan Perlman, Receiver / TCA v. Ostrowski (18-17089)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$636.00
Total Disb	
Total Bill	\$636.00
-Retainer App	\$0.00
Previous Bal	\$5,341.10
Bal Due	\$636.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
09/08/21	EGM	Review pleadings and case file in preparation for hearing on Motion for Entry of Default Final Judgment (1); attend hearing on Motion for Entry of Default Final Judgment (.3)	1.30	265.00	344.50
09/08/21	CIM	[W/O] Prepare default final judgment.	0.00	100.00	0.00
09/09/21	EGM	Edit and revise Default Final Judgment	0.30	265.00	79.50
09/10/21	EGM	Edit and revise default final judgment in accordance with loan documents	0.80	265.00	212.00
09/10/21	CIM	[W/O] Prepare and submit proposed default final judgment to Broward Online platform, update non-eservice list.	0.00	100.00	0.00
Total /			2.40		636.00
Total:			2.40		636.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-113

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WORKING TIMEKEEPER SUMMARY

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Professional	Hours	Rate	Value
EGM - McIntosh	2.40	265.00	636.00
CIM - Monzon	0.00	100.00	0.00
Totals	2.40		636.00

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ACCOUNTS RECEIVABLE

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Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102158	6,619.50	5,295.60	9/8/2021	\$1,323.90
05/28/21	101364	6,002.50	4,802.00	9/8/2021	\$1,200.50
02/17/21	100439	9,142.50	7,314.00	9/8/2021	\$1,828.50
10/14/20	99251	4,407.50	3,614.42	9/8/2021	\$793.08
07/13/20	98349	1,084.00	888.88	9/8/2021	\$195.12

Total Fees 636.00

Total Disbursements

Total Bill \$ 636.00

Previous Balance \$5,341.10

Outstanding Balance \$ 5,977.10

Retainer Available: \$0.00

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-114

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-114 - Jonathan Perlman, Receiver / TCA v. Medytox Solutions (18-18385)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$2,244.00
Total Disb	
Total Bill	\$2,244.00
-Retainer App	\$0.00
Previous Bal	\$1,598.40
Bal Due	\$2,244.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====
RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT
Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
07/05/21	BMH	Receipt and review of Medytox's Answer and Affirmative defenses, and review of pleadings to prepare issue list and matters necessary for discovery, to prepare for summary judgment.	1.50	265.00	397.50
07/06/21	GMG	Review and finalize reply (.8); attention to research issues re same (.5).	1.30	340.00	442.00
07/06/21	EGM	Review answer and affirmative defenses (.4); draft reply in avoidance of affirmative defenses and review relevant legal authority regarding same (2.7); edit reply to defendants affirmative defenses for filing (.2); confer w/ G. Garno regarding same (.2)	3.50	265.00	927.50
07/16/21	BMH	Receipt and review of correspondence from counsel for Medytox regarding Answer, upcoming discovery and production of requested settlement documents (.1); review of file and discovery requests regarding same (.5); drafted response to same (.1); drafted correspondence regarding selection of mediator (.1).	0.80	265.00	212.00
07/19/21	EGM	Review Ms. Santa Maria's mediator profile and email attorneys regarding same; confer w/ B. Halsey regarding any objections to Ms. Santa Maria as a mediator	0.30	265.00	79.50
07/19/21	BMH	Receipt and review of communications and details regarding potential	0.50	265.00	132.50

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-114

mediator, in advance of upcoming mediation.

07/21/21	EGM	Confer w/ opposing counsel regarding mediator selection	0.10	265.00	26.50
07/26/21	EGM	Confer w/ B. Halsey regarding scheduling mediation update	0.10	265.00	26.50
Total /			8.10		2,244.00
Total:			8.10		2,244.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
GMG - Garno	1.30	340.00	442.00
BMH - Halsey	2.80	265.00	742.00
EGM - McIntosh	4.00	265.00	1,060.00
Totals	8.10		2,244.00

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102159	5,214.50	4,171.60	9/8/2021	\$1,042.90
05/28/21	101365	1,669.50	1,335.60	9/8/2021	\$333.90
02/17/21	100440	901.00	720.80	9/8/2021	\$180.20
10/14/20	99252	90.00	73.80	9/8/2021	\$16.20
07/13/20	98350	140.00	114.80	9/8/2021	\$25.20

Total Fees	2,244.00
Total Disbursements	
Total Bill	\$ 2,244.00
Previous Balance	\$1,598.40
Outstanding Balance	\$ 3,842.40

Retainer Available: \$0.00

Genovese Joblove & Battista, P.A.

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-114

Trust Balance: \$0.00

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-114

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-114 - Jonathan Perlman, Receiver / TCA v.
Medytox Solutions (18-18385)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$1,691.00
Total Disb	
Total Bill	\$1,691.00
-Retainer App	\$0.00
Previous Bal	\$1,598.40
Bal Due	\$1,691.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
08/10/21	BMH	Receipt and review of correspondence from opposing counsel regarding mediation and documents necessary to consider settlement offer; review of correspondence with mediator re: same; drafted responses to same.	0.80	265.00	212.00
08/10/21	EGM	[W/O] Confer w/ B. Halsey regarding mediation dates	0.00	265.00	0.00
08/11/21	GMG	Exchange emails re Medytox mediation.	0.20	340.00	68.00
08/12/21	CIM	[W/O]Telephone conference with mediator's office re: mediations held by Zoom; email to mediator's office re; placing hold on September 16th for mediation.	0.00	100.00	0.00
08/13/21	BMH	Receipt and review of Order and correspondence regarding mediation; drafted correspondence to mediator regarding same; review of file regarding same.	0.70	265.00	185.50
08/27/21	JEP	Review Medytox financial information received today (.7). Discuss missing information and Shutts claims about company financial situation. Discuss settlement strategy and response with E. Jacobs. (.5).	1.20	340.00	408.00
08/27/21	EDJ	E-mails with Brett Halsey and Jonathan Perlman regarding review of Medytox financials and thoughts on settlement.	0.30	340.00	102.00
08/31/21	BMH	Receipt and review of financial documents and statements form counsel for	0.60	265.00	159.00

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-114

Medytox; drafted correspondence to E. Jacobs regarding same.

08/31/21	EGM	Draft request for production (.9) and interrogatories to Defendant (1.2)	2.10	265.00	556.50
Total /			5.90		1,691.00
Total:			5.90		1,691.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JEP - Perlman	1.20	340.00	408.00
GMG - Garno	0.20	340.00	68.00
EDJ - Jacobs	0.30	340.00	102.00
BMH - Halsey	2.10	265.00	556.50
EGM - McIntosh	2.10	265.00	556.50
CIM - Monzon	0.00	100.00	0.00
Totals	5.90		1,691.00

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102159	5,214.50	4,171.60	9/8/2021	\$1,042.90
05/28/21	101365	1,669.50	1,335.60	9/8/2021	\$333.90
02/17/21	100440	901.00	720.80	9/8/2021	\$180.20
10/14/20	99252	90.00	73.80	9/8/2021	\$16.20
07/13/20	98350	140.00	114.80	9/8/2021	\$25.20

Total Fees	1,691.00
Total Disbursements	
Total Bill	\$ 1,691.00
Previous Balance	\$1,598.40
Outstanding Balance	\$ 3,289.40

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-114

Retainer Available: \$0.00

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-114

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-114 - Jonathan Perlman, Receiver / TCA v. Medytox Solutions (18-18385)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$10,445.00
Total Disb	
Total Bill	\$10,445.00
-Retainer App	\$0.00
Previous Bal	\$1,598.40
Bal Due	\$10,445.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== **BILLING INSTRUCTIONS** =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

===== **UNBILLED TIME** =====

Date	Lawyer	Work Description	Time	Rate	Value
09/02/21	BMH	Receipt and review of updated financials from borrower (.5); conference with E. Jacobs regarding same (.1); correspondence with mediator regarding same (.1).	0.70	265.00	185.50
09/03/21	GMG	Exchange emails re Medytox settlement and financial disclosures.	0.30	340.00	102.00
09/03/21	EDJ	Conduct review and analysis of Medytox financial and case file to determine settlement and litigation strategy (2.8). Telephone call with Brett Halsey regarding same (.3).	3.10	340.00	1,054.00
09/03/21	BMH	Review of loan files, payment records and bank statements and tax returns from borrower/guarantors to prepare for call with E. Jacobs regarding recommendation to Receiver on possible counter settlement offer; drafted correspondence to opposing counsel regarding same.	1.30	265.00	344.50
09/07/21	BMH	Receipt and review of, and revised, written discovery requests to Medytox and guarantors (.5); drafted correspondence and began initial preparations for mediation (.7).	1.20	265.00	318.00
09/07/21	EGM	Finish drafting requests for production (1.3) and interrogatories (1.0)	2.30	265.00	609.50
09/07/21	CIM	[W/O] Preparation of and revisions to Receiver's request for production and interrogatories to defendants (.9); finalize, file and serve (.1).	0.00	100.00	0.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-114

09/08/21	EDJ	Review and analysis of 10Q and 10K filings for Medytox owner Rennova (2.2). Draft e-mail with client regarding finding and analysis from same (.3).	2.50	340.00	850.00
09/08/21	GMG	Exchange emails re Medtox mediation.	0.30	340.00	102.00
09/08/21	GMG	Exchange emails with Meditox (Busford) (.2); review documents re same (.4); exchange emails re mediation (.2).	0.80	340.00	272.00
09/08/21	BMH	Receipt and review of additional financial records from borrower and guarantors, and prepared recommendation regarding settlement counter-proposal for Receiver.	1.20	265.00	318.00
09/08/21	BMH	[W/O] Receipt and review of correspondence, loan documents and agreements, and financial records to determine potential settlement counteroffer.	0.00	265.00	0.00
09/08/21	BMH	Receipt and review of correspondence from opposing counsel regarding financial record and settlement; drafted responses to same.	0.40	265.00	106.00
09/08/21	CIM	[W/O] Email to mediator re: scheduling mediation for 9/16/21; provide case style and list of counsel of record; telephone conference with Diane re: scheduling conflict and alternate date.	0.00	100.00	0.00
09/09/21	JEP	Provide explanation of additional documents required to counsel.	0.30	340.00	102.00
09/09/21	EDJ	Telephone call with Brett Halsey and Jonathan Perlman regarding settlement of suit and needed financial.	0.70	340.00	238.00
09/09/21	GMG	Exchange emails re Meditox.	0.50	340.00	170.00
09/09/21	BMH	Receipt and review of additional financial records from counsel for Medytox, receipt and review of correspondence regarding same (.5); telephone conference with opposing counsel regarding settlement and mediation (.4).	0.90	265.00	238.50
09/09/21	BMH	Telephone conference with E. Jacobs and Receiver regarding mediation and settlement.	0.30	265.00	79.50
09/09/21	CIM	[W/O] Telephone conference with mediator's office re: alternate dates and requesting documents; email to mediator forwarding amended complaint and trial order.	0.00	100.00	0.00
09/10/21	BMH	[W/O] Receipt and review of correspondence and summary from E. Jacobs regarding loan funding; drafted response to same.	0.00	265.00	0.00
09/10/21	BMH	Review of loan documents and payment records to determine principal and interest in connection with potential counter offer; drafted correspondence to J. Going regarding same; receipt and review of multiple responses to same.	0.80	265.00	212.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-114

09/15/21	EDJ	Prepare for and participate in telephone conference with opposing counsel regarding production of financial.	0.80	340.00	272.00
09/15/21	EDJ	Telephone call with Joyce Delgado regarding Medytox trial.	0.30	340.00	102.00
09/15/21	BMH	Prepared for and attended conference with counsel for Medytox and Guarantors with E. Jacobs to discuss potential settlement.	1.40	265.00	371.00
09/15/21	JAD	[W/O PER JEP] [W/O] Communications with E. Jacobs to identify pertinent deadlines and preparation pursuant to Trial Order.	0.00	265.00	0.00
09/20/21	BMH	Receipt and review of correspondence from Receiver, and review of pleadings and orders to prepare for meeting regarding strategy for trial.	0.80	265.00	212.00
09/20/21	JAD	[W/O PER JEP] Correspondence with E. Jacobs regarding upcoming pretrial deadlines (.4); review of Trial Order (.2)	0.00	265.00	0.00
09/21/21	EDJ	Review documents produced by Rennova regarding financial position in support of settlement.	1.40	340.00	476.00
09/22/21	EDJ	Telephone call with Brett Halsey regarding Medytox document review and settlement.	0.20	340.00	68.00
09/23/21	EDJ	Telephone call with Brett Halsey regarding document review and settlement status.	0.20	340.00	68.00
09/23/21	CIM	[W/O] Review judge's procedures re: attendance at trial; email to J. Delgado re: same.	0.00	100.00	0.00
09/24/21	EDJ	Trial preparation for upcoming trial on recovery of secured debenture.	5.80	340.00	1,972.00
09/24/21	BMH	Receipt and review of additional financial records from borrower and guarantors, to prepare for settlement conference.	1.30	265.00	344.50
09/24/21	JAD	[W/O PER JEP] Confer with E. Jacobs to identify issues for upcoming trial (.2); confer with C. Monzon regarding the same (.2); initial review of pleadings and pertinent documents to prepare for upcoming trial (1.2)	0.00	265.00	0.00
09/27/21	EDJ	Review documents produced by Medytox and other guarantors, plus additional research, and determine collection potential (1.5) Telephone call with client regarding Medytox document review and next steps for settlement and trial strategy (.8).	2.30	340.00	782.00
09/27/21	BMH	Receipt and review of financial records and summary from E. Jacobs, and response to recommendation from Receiver regarding settlement counter-offer.	0.80	265.00	212.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-114

09/27/21	JAD	[W/O PER JEP] Analyze case law and authority to prepare arguments to Defendant's Affirmative Defenses and prepare brief memorandum of law regarding the same.	0.00	265.00	0.00
09/28/21	EDJ	Review Sabby Healthcare Intercreditor Agreement (.4). E-mails with John Genovese regarding same (.2).	0.60	340.00	204.00
09/28/21	CBH	[W/O PER JEP] Receipt and review of e-mail correspondence from E. Jacobs regarding original local documents.	0.00	100.00	0.00
09/29/21	BTC	Review uniform trial order and begin preparing motion to continue trial.	0.60	100.00	60.00
Total /			34.10		10,445.00
Total:			34.10		10,445.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JEP - Perlman	0.30	340.00	102.00
GMG - Garno	1.90	340.00	646.00
EDJ - Jacobs	17.90	340.00	6,086.00
BMH - Halsey	11.10	265.00	2,941.50
EGM - McIntosh	2.30	265.00	609.50
JAD - Delgado	0.00	265.00	0.00
CBH - Hopkins	0.00	100.00	0.00
CIM - Monzon	0.00	100.00	0.00
BTC - Traina	0.60	100.00	60.00
Totals	34.10		10,445.00

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102159	5,214.50	4,171.60	9/8/2021	\$1,042.90
05/28/21	101365	1,669.50	1,335.60	9/8/2021	\$333.90
02/17/21	100440	901.00	720.80	9/8/2021	\$180.20
10/14/20	99252	90.00	73.80	9/8/2021	\$16.20
07/13/20	98350	140.00	114.80	9/8/2021	\$25.20

Genovese Joblove & Battista, P.A.
=====

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021
12455-114

Total Fees	10,445.00
Total Disbursements	
Total Bill	\$ 10,445.00
Previous Balance	\$1,598.40
Outstanding Balance	\$ 12,043.40

Retainer Available: \$0.00
Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-115

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-115 - Jonathan Perlman, Receiver / TCA v. Ludvik Holdings (18-19469)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$351.50
Total Disb	
Total Bill	\$351.50
-Retainer App	\$0.00
Previous Bal	\$392.30
Bal Due	\$351.50
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== **BILLING INSTRUCTIONS** =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

===== **UNBILLED TIME** =====

Date	Lawyer	Work Description	Time	Rate	Value
07/06/21	JNS	[W/O] Review Docket and update case file with any missing filed pleading, as per Irina Sadovnic's instructionsl.	0.00	100.00	0.00
07/13/21	JNS	[W/O] Review judge's calendar and obtain open dates to conduct the hearing on the motion for final judgment. Emails to Irina Sadovnic regarding same.	0.00	100.00	0.00
07/15/21	IRS	Review pleadings and prepare correspondence re: upcoming hearing (.3)	0.30	265.00	79.50
07/15/21	BMH	Review of pleadings, loan files and pending motion to prepare strategy recommendation update for Reciever; conference with I. Sadvonic regarding same.	0.80	265.00	212.00
07/15/21	JNS	Prepare Notice of Hearing for PLAINTIFF'S MOTION FOR ENTRY OF DEFAULT FINAL JUDGMENT, e-file, save stamped copy, calendar and circulate hearing date.	0.60	100.00	60.00
Total /			1.70		351.50
Total:			1.70		351.50

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-115

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WORKING TIMEKEEPER SUMMARY

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Professional	Hours	Rate	Value
BMH - Halsey	0.80	265.00	212.00
IRS - Sadvonic	0.30	265.00	79.50
JNS - Sardina	0.60	100.00	60.00
Totals	1.70		351.50

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ACCOUNTS RECEIVABLE

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Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102160	1,889.50	1,511.60	9/8/2021	\$377.90
07/13/20	98351	80.00	65.60	9/8/2021	\$14.40

Total Fees 351.50

Total Disbursements

Total Bill \$ 351.50

Previous Balance \$392.30

Outstanding Balance \$ 743.80

Retainer Available: \$0.00

Trust Balance: \$0.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-115

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-115 - Jonathan Perlman, Receiver / TCA v. Ludvik Holdings (18-19469)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$1,116.50
Total Disb	
Total Bill	\$1,116.50
-Retainer App	\$0.00
Previous Bal	\$392.30
Bal Due	\$1,116.50
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
09/08/21	BMH	Review of files in Ludvik and Ostrowski matters to prepare E. McIntosh for tomorrow's hearings on Motions for Entry of Final Judgment, and drafted correspondence regarding same.	1.00	265.00	265.00
09/08/21	EGM	Review pleadings and case file in preparation for hearing on Motion for Entry of Default Final Judgment (1.6); attend hearing on Motion for Entry of Default Final Judgment (.3)	1.90	265.00	503.50
09/08/21	CIM	Draft default final judgment.	0.30	100.00	30.00
09/09/21	EGM	Edit and revised Default Final Judgment	0.30	265.00	79.50
09/10/21	EGM	Edit and revise default final judgment in accordance with loan documents	0.90	265.00	238.50
09/10/21	CIM	[W/O] Prepare and submit proposed default final judgment via Broward Online platform.	0.00	100.00	0.00
Total /			4.40		1,116.50
Total:			4.40		1,116.50

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-115

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WORKING TIMEKEEPER SUMMARY

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Professional	Hours	Rate	Value
BMH - Halsey	1.00	265.00	265.00
EGM - McIntosh	3.10	265.00	821.50
CIM - Monzon	0.30	100.00	30.00
Totals	4.40		1,116.50

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ACCOUNTS RECEIVABLE

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Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102160	1,889.50	1,511.60	9/8/2021	\$377.90
07/13/20	98351	80.00	65.60	9/8/2021	\$14.40

Total Fees	1,116.50
Total Disbursements	
Total Bill	\$ 1,116.50
Previous Balance	\$392.30
Outstanding Balance	\$ 1,508.80

Retainer Available: **\$0.00**

Trust Balance: **\$0.00**

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-119

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-119 - Jonathan Perlman, Receiver / TCA v. Groupe Mercator (19-406)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$44,202.50
Total Disb	\$171.20
Total Bill	\$44,373.70
-Retainer App	\$0.00
Previous Bal	\$19,444.19
Bal Due	\$44,373.70
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
07/01/21	GMG	Exchange multiple emails re hearings on 7/12 & 7/13/21.	0.30	340.00	102.00
07/01/21	ASB	E-mails re third party complaint and e-mails re hearing on same (.2); research re errors in motion for leave to file third party complaint (5.4).	5.60	340.00	1,904.00
07/02/21	BMH	Receipt and review of recent motion practice by Mercator and J. Apelian.	1.00	265.00	265.00
07/05/21	GMG	Review motion for extension of time.	0.20	340.00	68.00
07/06/21	ASB	Review e-mail re deposition and hearing and strategy-session with G. Garno re same (.4).	0.40	340.00	136.00
07/06/21	GMG	Exchange emails with Payton re hearing.	0.20	340.00	68.00
07/07/21	GMG	Exchange emails re hearing on 7/28 (.2); internal discussions re corporate representative deposition (.5).	0.70	340.00	238.00
07/07/21	ASB	Strategy-session with Irina re corporate representative deposition (.1); briefly review latest case law on obligations to prepare corporate representative (.5); review motion to extend discovery and brief research re arguments in opposition (1.4).	2.00	340.00	680.00
07/07/21	IRS	Mercator:	0.50	265.00	132.50

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-119

confer with GG re: corporate rep deposition (.2)

Attention to internal analysis re: corporate rep deposition and topics (.3)

07/08/21	GMG	Review email from court re hearing (.1); exchange emails re corporate representative deposition (.5).	0.60	340.00	204.00
07/08/21	ASB	Research for and begin response to motion for leave to file third party complaint (2.5); e-mails re call with former TCA employee (.2).	2.70	340.00	918.00
07/08/21	IRS	Mercator:	0.30	265.00	79.50
		Coordinate meeting with JGogin re: corporate rep deposition and confer with Ablynn re: same (.3)			
07/09/21	ASB	Finish response memorandum re motion for leave to file third party complaint (6.1).	6.10	340.00	2,074.00
07/09/21	CBH	[W/O PER JEP] Receipt and review of hearing on motion to extend discovery cutoff date; calendar.	0.00	100.00	0.00
07/12/21	GMG	Exchange emails re response to motion to amend (.2); review response to motion to amend (.5).	0.70	340.00	238.00
07/12/21	ASB	Prepare for special set hearing on motion for leave to file third party complaint and amend answer (1.3); attend hearing (.8); e-mail re same and arbitration, mediation and settlement (.1); prepare orders reflecting hearing results (denying motions) (.2); prepare objection to third request for production and brief research re use of request for production to serve interrogatories (.4); work on MSJ (1.9).	4.70	340.00	1,598.00
07/12/21	BMH	Receipt and review of defendants' Motion to Add Third Party Claim and Motion to Amend, responses to same and results of hearings on same; review of multiple follow-up correspondence regarding orders on same.	1.50	265.00	397.50
07/13/21	GMG	Exchange emails re deposition and order (.5).	0.50	340.00	170.00
07/13/21	ASB	Final preparation for numbered defendants' motions to amend and to file third party complaint (.3); attend hearing on same (.4); prepare proposed orders (.2); e-mail to defendants' counsel re same (.1); review file and court record re default against Groupe Mercator (.7); work on motion for summary judgment against Groupe and research re Nevada law on same (3.4).	5.10	340.00	1,734.00
07/13/21	BMH	Receipt and review of correspondence regarding mediation and mediators.	0.20	265.00	53.00

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-119

07/13/21	BMH	Receipt and review of Appellant's Factum appellate brief and supporting documents, and underlying pleadings, in advance of preparation of Response Brief in Semafao appeal pending in Canada, to affirm \$300,000 final judgment.	1.50	265.00	397.50
07/13/21	CBH	[W/O PER JEP] Receipt and review of notice of appearance and order denying motion for leave; download.	0.00	100.00	0.00
07/14/21	GMG	Review various orders (.3); exchange emails with Bush re discovery responses (.3).	0.60	340.00	204.00
07/14/21	ASB	Review proposed motion for reconsideration and review notes from hearing re basis for denial of motion (.3); e-mails re same (.1); calls and e-mails to proposed arbitrators (.3); review prior counsel's litigation file, including Canadian litigation and Fuselier litigation (3.3).	4.00	340.00	1,360.00
07/15/21	GMG	Review motion to reconsider and exchange emails re same.	0.40	340.00	136.00
07/15/21	ASB	E-mails re arbitration and mediation (.2).	0.20	340.00	68.00
07/15/21	IRS	Mercator: Call with JGogin re: groupe mercator litigation background (.4) Review correspondence from transactional counsel during deal closing (.3)	0.70	265.00	185.50
07/19/21	GMG	Review various orders (.2); exchange emails re hearing on motion to withdraw (.2).	0.40	340.00	136.00
07/19/21	GMG	Attention to issues re corporate representative deposition.	0.20	340.00	68.00
07/19/21	ASB	Arbitration preparation (4.9).	4.90	340.00	1,666.00
07/20/21	GMG	Exchange emails re deposition (.2); review notice of deposition (.1).	0.30	340.00	102.00
07/20/21	ASB	Draft motion for protective order and objections to categories of inquiry (2.5); review e-mails from database and begin preparing exhibit and witness list for non-binding arbitration (3.7).	6.20	340.00	2,108.00
07/20/21	IRS	Mercator: Confer with ABlynn re: email review platform for production request (.3)	0.30	265.00	79.50
07/20/21	CBH	[W/O PER JEP] [W/O] Receipt and review of hearing on motion to extend discovery cut-off and deposition of D. Silverman; calendar.	0.00	100.00	0.00
07/21/21	GMG	Review Silverman subpoena duces tecum (.3); review motion for protective order (.4).	0.70	340.00	238.00

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-119

07/21/21	ASB	Work on summary judgment motion against Groupe (1.2); work on summary judgment motion against guarantors (3.2); prepare perlman affidavit (.3).	4.70	340.00	1,598.00
07/21/21	BMH	Receipt and review of correspondence and the affidavits of D. Silverman; correspondence with local counsel and review of exhibits related to same; correspondence with A. Blynn regarding same.	0.90	265.00	238.50
07/22/21	GMG	Exchange emails re hearing on motion for reconsideration (.2); review proposed motion for summary judgment and affidavits (1.0).	1.20	340.00	408.00
07/22/21	ASB	Prepare corporate representative for deposition (3.2); work on outlines for mediation and non-binding arbitration (4.2).	7.40	340.00	2,516.00
07/23/21	JEP	Meet with CFO Ken Forrest and A. Blynn, and go over loan agreements, interest rates, terms, and payments, and instruct re calculations and spreadsheet calculation of current debt amount and any alternatives. (1). Meet with Blynn and discuss case strategy based on above, as well as changes in JEP affidavit based on review of additional books and records and affidavit of defendant admissions. (1.5) Additional work with A. Blynn on preparation for Monday arbitration (3.4).	5.90	340.00	2,006.00
07/23/21	GMG	Review motion for pro have vice (.3); review response to motion for protective order (.5).	0.80	340.00	272.00
07/23/21	ASB	Additional deposition preparation for corporate representative deposition (2.3); strategy-session with receiver re damages calculation (2.5); continue preparing for arbitration and reviewing exhibits (3.0)	7.80	340.00	2,652.00
07/23/21	CBH	[W/O PER JEP] Receipt and review of notice of mediation calendar; receipt and review of summary judgment and opposition filings.	0.00	100.00	0.00
07/24/21	ASB	Review and analyze exhibits provided by Defendants' counsel (3.4); identify rebuttal exhibits and incorporate into outline (2.7).	6.10	340.00	2,074.00
07/25/21	ASB	Prepare cross examination of Apelian (1.3); research re failure to allege lack of notice with specificity in denying conditions precedent satisfied (1.8); revise arbitration presentation additional preparation for arbitration (1.9).	5.00	340.00	1,700.00
07/25/21	BMH	Receipt and review of recent filings in Mercator litigation, and review of Motion for Summary Judgment and supporting exhibits.	1.00	265.00	265.00
07/26/21	JEP	Further analysis of interpretations of loan agreements and binding LOIs in preparation and during arbitration (1.5). Participate in nonbinding arbitration and mediation of state court Mercator case with A. Blynn as counsel. multiple meetings separately with Blynn and Sadovnic (1.1), multiple calls with Jacobs to request and analyze guarantor financial information due to guarantor claim	3.10	340.00	1,054.00

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-119

of inability to pay (.5).

07/26/21	GMG	[W/O] Review order re motion for reconsideration.	0.00	340.00	0.00
07/26/21	ASB	Final preparation for arbitration and mediation (2.5); attend mediation/arbitration (2.8); begin preparing award (.8).	6.10	340.00	2,074.00
07/26/21	EDJ	Telephone call with Jonathan Perlman, Aaron Blynn, and Irina Sadovnic regarding mediation and research into collectability (.3). Research guarantor collectability (1.3).	1.60	340.00	544.00
07/26/21	IRS	Mercator:	3.60	265.00	954.00
		Participate in court ordered mediation and arbitration (3)			
		Confer with JEP ABlynn and EJacobs re: settlement negotiations (.3)			
		Review canadian judgment (.3)			
07/26/21	BMH	Receipt and review of Motion for Hearing on motions for Summary Judgment, briefing on same, and Motion to Withdraw as Counsel.	0.70	265.00	185.50
07/26/21	BMH	Review of pleadings, discovery, document production and loan files in state and related Canadian matters against the Numbered Entities, in advance of conference with A. Blynn and hearing on Summary Judgment; attended conference re: same regarding strategy.	2.30	265.00	609.50
07/26/21	BTC	Utilize Westlaw Edge to run investigative reports on Jean-Pierre Apelian and confer with E. Jacobs regarding same.	0.30	100.00	30.00
07/27/21	GMG	Exchange emails re Silverman deposition.	0.10	340.00	34.00
07/27/21	ASB	E-mails re settlement (.1); e-mails re hearing (.1); e-mails re deposition of Silverman (.1); e-mails re objections to corporate representative deposition (.1); work on draft of proposed award (1.4); prepare for hearing on motion to extend discovery (.4).	2.20	340.00	748.00
07/27/21	BMH	Receipt and review of order of judgment in the Canadian proceedings against the Numbered Entities; review of litigation files regarding same, and drafted and received correspondence from local counsel regarding bases for same.	1.00	265.00	265.00
07/27/21	CBH	[W/O PER JEP] Receipt and review of hearing on motion to schedule hearing on motions for summary judgment; calendar.	0.00	100.00	0.00
07/28/21	ASB	Research re waiver of presentment and demand provisions under Nevada law (1.7); prepare for and attend hearing on motion to extend (.7); e-mails re proposed order (.2); continue revising proposed award (1.3).	3.90	340.00	1,326.00

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-119

07/28/21	EDJ	E-mails with Brett Halsey regarding research into collectability of guarantor.	0.30	340.00	102.00
07/28/21	IRS	Mercator:	0.20	265.00	53.00
		Review budget proposal from Canadian counsel on semafo litigation (.2)			
07/28/21	BMH	Semafo Appeal - Receipt and review of budget and proposed strategy for Answer Brief on Appeal, as proposed by local counsel, and reviewed appellate pleadings to prepare recommendation for Receiver.	1.50	265.00	397.50
07/29/21	GMG	[W/O] Review various court orders.	0.00	340.00	0.00
07/29/21	ASB	Document review of previously-produced documents in Canadian litigation, 2014 litigation and relay e-mail server (7.6).	7.60	340.00	2,584.00
07/30/21	GMG	[W/O] Review order re motion to compel.	0.00	340.00	0.00
07/30/21	ASB	Continue document review in preparation for trial (4.0).	4.00	340.00	1,360.00
07/30/21	IRS	Mercator:	1.30	265.00	344.50
		Attention to RFP response and internal communication re: same (.3)			
		Conduct responsive document review and preparation for RFP response (1)			
Total /				134.30	44,202.50
		Total:		134.30	44,202.50

=====UNBILLED DISBURSEMENTS=====

			AMOUNT
07/20/21	H214	Court Reporter Fees (12455-119) Pleasanton & Marsaa Court Reporting	62.00
07/20/21	H214	Court Reporter Fees (12455-119)	109.20
07/20/21	H214	Court Reporter Fees (12455-119) Pleasanton & Marsaa Court Reporting	109.20
07/27/21	H214	VOID and DELETED Check from CheckRec - Court Reporter Fees (12455-119)	-109.20
		Total:	\$171.20

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-119

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WORKING TIMEKEEPER SUMMARY

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Professional	Hours	Rate	Value
JEP - Perlman	9.00	340.00	3,060.00
GMG - Garno	7.90	340.00	2,686.00
ASB - Blynn	96.70	340.00	32,878.00
EDJ - Jacobs	1.90	340.00	646.00
BMH - Halsey	11.60	265.00	3,074.00
IRS - Sadoznic	6.90	265.00	1,828.50
CBH - Hopkins	0.00	100.00	0.00
BTC - Traina	0.30	100.00	30.00
Totals	134.30		44,202.50

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DISBURSEMENT SUMMARY

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H214	Court Reporter Fees	171.20
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ACCOUNTS RECEIVABLE

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Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102162	21,325.00	17,060.00	9/8/2021	\$4,265.00
05/28/21	101366	9,486.01	7,588.91	9/8/2021	\$1,897.10
02/17/21	100442	57,109.00	45,687.30	9/8/2021	\$11,421.70
10/14/20	99257	8,002.00	6,561.64	9/8/2021	\$1,440.36
07/13/20	98355	2,333.50	1,913.47	9/8/2021	\$420.03

Total Fees	44,202.50
Total Disbursements	171.20
Total Bill	\$ 44,373.70
Previous Balance	\$19,444.19
Outstanding Balance	\$ 63,817.89

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-119

Retainer Available: \$0.00

Trust Balance: \$0.00

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-119

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-119 - Jonathan Perlman, Receiver / TCA v. Groupe Mercator (19-406)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$38,523.00
Total Disb	\$3,092.13
Total Bill	\$41,615.13
-Retainer App	\$0.00
Previous Bal	\$19,444.19
Bal Due	\$41,615.13
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
08/02/21	ASB	Work on trial exhibit list (2.3); begin preparing for Silverman depo (2.8); e-mails re depositions (.2); e-mail re mediation (.1); work on outline for Apelian depo (1.9).	7.30	340.00	2,482.00
08/03/21	ASB	Continue preparing for trial.	4.70	340.00	1,598.00
08/04/21	ASB	Attend hearing on motion to appear pro hac and motion to schedule summary judgment hearing (.4); review notices of taking deposition (.2); review file for documents to use for preparation of TCA's corporate representative deposition (3.1); revise proposed arbitration award and e-mails with arbitrator re form of award (1.1).	4.80	340.00	1,632.00
08/05/21	ASB	Prepare for hearing on motion for protective order (1); attend hearing on same (2.1); prepare proposed order and e-mail to defendants' counsel (.2); work on fee declaration (2.3).	3.80	340.00	1,292.00
08/05/21	BMH	Drafted multiple correspondence to local counsel regarding Apelian's testimony and judgments in Canadian proceedings, and receipt and review of response to same and transcripts of testimony.	1.10	265.00	291.50
08/05/21	CIM	[W/O]] Review GJB invoices; begin preparation of summary and breakdown of fees by attorney; email to A. Blynn re: same.	0.00	100.00	0.00

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-119

08/06/21	GMG	Review notices of deposition.	0.20	340.00	68.00
08/06/21	ASB	Finalize proposed award and fee declaration (.8).	0.80	340.00	272.00
08/06/21	CIM	Complete fee summary; update fee declaration.	0.30	100.00	30.00
08/09/21	ASB	Work on TCA corporate rep depo prep (3.3); prepare for Apelian deposition (2); continue preparing for Silverman deposition (1.5); continue preparing for numbered defendants' deposition (2.1).	8.90	340.00	3,026.00
08/09/21	IRS	Mercator:	1.20	265.00	318.00
		Call with ABlynn and JEP re: deposition prep (.5)			
		Conduct review of internal documents and prepare correspondence re: same in support of deposition (.5)			
		Prepare correspondence re: HR files for DSilverman (.2)			
08/09/21	BMH	Receipt and review of Answer Brief filed by local counsel in Semafo appeal proceeding.	0.60	265.00	159.00
08/10/21	JEP	Review documents from Mercator in preparation for deposition as corporate rep on 16 areas of inquiry.	3.00	340.00	1,020.00
08/10/21	ASB	Apelian deposition preparation (2.8); review order on objections to topics of inquiry (.1); research for and prepare notice of objections to duces tecum aspect of latest depo notice (.8); continue preparing J. Perlman for deposition (3).	6.70	340.00	2,278.00
08/11/21	GMG	Review motion in limine (x2) (.5); review order re motion for protective order (.1).	0.60	340.00	204.00
08/11/21	ASB	Revise Apelian deposition outline and take deposition (3.9); begin drafting joint stipulation (1.6); e-mail to defendants' counsel re same (.1); review objections to attorneys fee (.2); research for draft motion for entry of judgment (2.8).	8.60	340.00	2,924.00
08/11/21	IRS	[W/O] Mercator:	0.00	265.00	0.00
		Attention to correspondence re: donna silverman compensation (.3)			
08/11/21	CIM	Compile deposition exhibits for submission to court reporter, load to sharelink.	0.20	100.00	20.00
08/12/21	ASB	Finish preparing for and take corporate representative deposition (3.8); deposition preparation with TCA's corporate representative (3.5).	7.30	340.00	2,482.00

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-119

08/13/21	GMG	[W/O] Review notices of hearing.	0.00	340.00	0.00
08/13/21	ASB	Additional preparation with corporate representative for deposition (.7); Attend deposition of Donna Silverman (5.8); attend deposition of TCA's corporate representative (.9).	7.40	340.00	2,516.00
08/13/21	IRS	mercator:	0.30	265.00	79.50
		attention to internal correspondence re: settlement negotiations for mercator matter (.3)			
08/13/21	BMH	Prepared for and attended telephone conference with local counsel regarding status and ownership of the Numbered Entities, and TCA's ownership interest in them.	1.60	265.00	424.00
08/13/21	BMH	Receipt and review of filings, financial records, loan documents and ownership interest records from local counsel regarding status of ownership and interests in the Numbered Entities, to facilitate possible dismissal from state proceeding.	1.80	265.00	477.00
08/16/21	JEP	Receipt and review of arbitrator award in Mercator litigation (.5), Communications with Blynn re same (.3).	0.80	340.00	272.00
08/16/21	GMG	Review non-binding arbitration award (.4); review motion on sanctions (.4)	0.80	340.00	272.00
08/16/21	ASB	Review and respond to e-mail from Defendants regarding deposition exhibits (.1); update exhibit list (.4); review arbitration award and work on motion to enforce same (1.8); begin preparing for summary judgment hearing (.9); work on trial witness list (.4).	3.60	340.00	1,224.00
08/17/21	JEP	Meet in person with A. Blynn re trial preparation and Defendants' answers to interogatories.	0.50	340.00	170.00
08/17/21	ASB	Research for motion for discovery sanctions based on judicial estoppel (relevancy of lockbox) and draft same.	2.80	340.00	952.00
08/18/21	JEP	Phone call with B. Halsey re owership of certain Mercator and issues arising therefrom in collection litigation (.5), communications by email with Halsey and Blynn re same and re Canadien counsel input. (4 xs). (4).	0.90	340.00	306.00
08/18/21	JEP	Further communications regarding obtaining judgment against the Mercator (non-guarantor_ defendant entities in Mercator with counsel Blynn and Halsey. (4 x's). I.	0.70	340.00	238.00
08/18/21	GMG	[W/O] Review hearing notice.	0.00	340.00	0.00
08/18/21	BMH	Drafted and received correspondence to prepare for conference with local	0.40	265.00	106.00

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-119

counsel concerning ownership of Numbered Entities.

08/18/21	CIM	Compile and organize TCA trial exhibits.	1.00	100.00	100.00
08/19/21	GMG	Review defendant's proposed witness and exhibit lists.	1.00	340.00	340.00
08/19/21	ASB	Trial preparation (2.4); e-mails re deadlines with defendants' counsel and review rules regarding deadlines per defendants' request (.2); begin trying to locate defendants' exhibits because defendants would not send them (1.9).	4.50	340.00	1,530.00
08/20/21	GMG	Review response to motion for summary judgment and exhibits.	1.50	340.00	510.00
08/20/21	ASB	Review Silverman deposition transcript and begin preparing designations for use at trial (2.4); e-mails re production (.1); begin preparing objections to Defendants' exhibits (.6); work on motion to strike bad faith exhibit list (.4); review motion for summary judgment and begin preparing reply (1.6).	5.10	340.00	1,734.00
08/20/21	CIM	Mark and prepare exhibits for trial; load service set to sharelink.	1.00	100.00	100.00
08/23/21	JEP	Call with Canadien counsel with Jacques Darche and Blynn re rights to vote shares of numbered defendants in Mercator and discuss case strategy..	0.80	340.00	272.00
08/23/21	ASB	Strategy-session with Canadian counsel re numbered entities and client re same (1.4); review defendants' updated exhibit list and work on objections (.9).	2.30	340.00	782.00
08/23/21	BMH	Prepared for and attended conference with J. Darches and Receiver regarding ownership of the Numbered Entities and possibility of dismissing entities from suit.	1.20	265.00	318.00
08/24/21	ASB	Begin reviewing Defendants 680 exhibits and preparing objections.	3.80	340.00	1,292.00
08/25/21	ASB	Finish preparing objections to exhibits (1.9); work on motion to strike bad faith exhibit list (.8); revise joint pretrial stipulation and e-mail to Defendants' counsel (.5); review response to motion for sanctions for discovery misconduct (.3).	3.50	340.00	1,190.00
08/26/21	GMG	Review opposition to motion to compel.	0.40	340.00	136.00
08/26/21	CIM	Prepare deposition designations for D. Silverman.	0.60	100.00	60.00
08/27/21	GMG	Review motion to strike (.2); review motion for extension of time (.2); review witness and exhibit list (.4).	0.80	340.00	272.00
08/30/21	ASB	Work on reply brief in support of motion for summary judgment.	4.20	340.00	1,428.00
08/31/21	ASB	Continue working on reply brief.	3.90	340.00	1,326.00
Total /			117.30		38,523.00

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-119

Total:	117.30	38,523.00
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=====UNBILLED DISBURSEMENTS=====

			AMOUNT
08/11/21	H221	Fedex Airbill No.774510267696 (12455-119) FedEx	27.68
08/18/21	H214	Court Reporter Fees (12455-119) U.S. Legal Support, Inc.	1,019.10
08/20/21	H214	Court Reporter Fees (12455-119) U.S. Legal Support, Inc.	928.10
08/19/21	H214	Court Reporter Fees (12455-119) Pleasanton & Marsaa Court Reporting	1,117.25
Total:			\$3,092.13

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JEP - Perlman	6.70	340.00	2,278.00
GMG - Garno	5.30	340.00	1,802.00
ASB - Blynn	94.00	340.00	31,960.00
BMH - Halsey	6.70	265.00	1,775.50
IRS - Sadovnic	1.50	265.00	397.50
CIM - Monzon	3.10	100.00	310.00
Totals	117.30		38,523.00

=====DISBURSEMENT SUMMARY=====

H221	Fedex Airbill No.	27.68
H214	Court Reporter Fees	3,064.45

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-119

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=====ACCOUNTS RECEIVABLE =====

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Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102162	21,325.00	17,060.00	9/8/2021	\$4,265.00
05/28/21	101366	9,486.01	7,588.91	9/8/2021	\$1,897.10
02/17/21	100442	57,109.00	45,687.30	9/8/2021	\$11,421.70
10/14/20	99257	8,002.00	6,561.64	9/8/2021	\$1,440.36
07/13/20	98355	2,333.50	1,913.47	9/8/2021	\$420.03

Total Fees	38,523.00
Total Disbursements	3,092.13
Total Bill	\$ 41,615.13
Previous Balance	\$19,444.19
Outstanding Balance	\$ 61,059.32

Retainer Available: \$0.00

Trust Balance: \$0.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-119

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-119 - Jonathan Perlman, Receiver / TCA v. Groupe Mercator (19-406)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$29,326.50
Total Disb	\$3,144.73
Total Bill	\$32,471.23
-Retainer App	\$0.00
Previous Bal	\$19,444.19
Bal Due	\$32,471.23
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== **BILLING INSTRUCTIONS** =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

===== **UNBILLED TIME** =====

Date	Lawyer	Work Description	Time	Rate	Value
09/02/21	GMG	[W/O] Review notice of hearing.	0.00	340.00	0.00
09/02/21	ASB	Trial Preparation (6.8).	6.80	340.00	2,312.00
09/03/21	GMG	Review notice re deposition designations (.3); review reply re motion for summary judgment (.8).	1.10	340.00	374.00
09/03/21	ASB	Work on opening statement (2.0), closing statement (1.8), direct exam and crosses of Gagnon and Apelian (3.3).	7.10	340.00	2,414.00
09/03/21	CIM	Review reply, prepare excerpts, mark exhibits (.2); prepare deposition designations re: R. Gagnon (.4); finalize and designations and reply (.1); upload courtesy copy of reply to court's website (.1).	0.80	100.00	80.00
09/07/21	ASB	Finish motion to confirm arbitration award (.8); trial prep and prepare Gagnon trial exam (5.7); additional trial preparation, including cross examinations of A. Jarry (2.3).	8.80	340.00	2,992.00
09/08/21	ASB	Attend calendar call (.8); begin preparing for summary judgment hearing (2.4); continue trial preparation/Apelian outline (2.9).	6.10	340.00	2,074.00
09/08/21	GMG	Review motion for judgment (.3); review judgment (.2).	0.50	340.00	170.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-119

09/08/21	ASB	Work on argument for objections to each exhibit listed by defendants (7.6).	7.60	340.00	2,584.00
09/08/21	CIM	[W/O] Prepare and submit proposed judgment against Groupe Mercator to judge via Broward online platform.	0.00	100.00	0.00
09/09/21	ASB	Revise trial outlines for examinations (3.2); continue preparing to argue why each of Defendants' numerous objectionable exhibits is inadmissible (5.4).	8.60	340.00	2,924.00
09/09/21	CIM	Preparation of defendants' exhibits for use at trial (1.8); prepare excerpts and exhibits to motion for attorneys' fees for bad faith declarations, finalize and efile (.4).	2.20	100.00	220.00
09/10/21	GMG	Review motion for fees (.4); exchange emails re motion for summary judgment hearing (.3); review order re motion for summary judgment (.2); review default judgment (.2);	1.10	340.00	374.00
09/10/21	ASB	Final preparation for summary judgment hearing presentation (2.4); attend summary judgment hearing (.3); revise trial outlines to focus on damages aspect of case per summary judgment result (4.1); prepare draft of summary judgment order (.4); e-mails to defendants' counsel re same (.1); e-mail to defendant's counsel regarding hearing on motion for sanctions for filing sham declaration (.1).	7.40	340.00	2,516.00
09/10/21	ASB	Trial preparation with receiver (1.2); revise direct examination outline (.8); continue preparing for trial (6.1).	8.10	340.00	2,754.00
09/10/21	CIM	Complete preparation of defendants' exhibits for use at trial (2.8); prepare and upload order on Plaintiff's motion for summary judgment for judge's execution via Broward online portal (.1).	2.90	100.00	290.00
09/11/21	ASB	Revise Apelian and Gagnon trial examinations re damages aspect (.8); revise silverman depo designations for trial on damages only (.4).	1.20	340.00	408.00
09/12/21	ASB	Additional trial preparation (1.2).	1.20	340.00	408.00
09/13/21	ASB	Trial preparation, including preparation with receiver (2.5); attend trial on damages (2); prepare judgment (.6); e-mail to predecessor counsel re attorneys' fees records and call with same (.3).	5.40	340.00	1,836.00
09/13/21	BMH	Conference with Receiver regarding collection of monies from borrower or guarantors through litigation (.1); review of documents and call with co-counsel regarding same (.4).	0.50	265.00	132.50
09/13/21	CIM	Prepare trial exhibit sharelinks.	0.10	100.00	10.00
09/14/21	ASB	E-mails regarding scheduling of hearing on motion for fees for sham affidavit	2.10	340.00	714.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-119

(.1); research re Kansas law on domesticating judgments to determine whether we can garnish defendants' counsel (2).

09/15/21	ASB	Strategy-session with J. Perlman re post-judgment interest issue (.3); research regarding ability to seek post-judgment interest where complaint specifically refers to cap (2.3).	2.60	340.00	884.00
09/16/21	ASB	Review response to motion for fees (.1).	0.10	340.00	34.00
09/17/21	GMG	Review memo in opposition to motion for sanctions.	0.50	340.00	170.00
09/17/21	ASB	Additional research re post-judgment interest (.9); revise judgment (.1); e-mail to defendants' counsel (.1).	1.10	340.00	374.00
09/20/21	ASB	Review transcript from summary judgment and e-mails with client re same (.2).	0.20	340.00	68.00
09/21/21	ASB	Due diligence re Apelian's assets (1.6); begin drafting discovery in aid of execution to Apelian (4.9).	6.50	340.00	2,210.00
Total /			90.60		29,326.50
Total:			90.60		29,326.50

=====UNBILLED DISBURSEMENTS=====

			AMOUNT
09/07/21	S101	Postage	0.93
09/08/21	H230	Mediation (12455-119) Gunster	3,051.00
09/20/21	H214	Court Reporter Fees (12455-119) Pleasanton & Marsaa Court Reporting	92.80
Total:			\$3,144.73

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
GMG - Garno	3.20	340.00	1,088.00
ASB - Blynn	80.90	340.00	27,506.00
BMH - Halsey	0.50	265.00	132.50
CIM - Monzon	6.00	100.00	600.00
Totals	90.60		29,326.50

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-119

=====DISBURSEMENT SUMMARY=====

S101	Postage	0.93
H230	Mediation / Arbitration Services	3,051.00
H214	Court Reporter Fees	92.80

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102162	21,325.00	17,060.00	9/8/2021	\$4,265.00
05/28/21	101366	9,486.01	7,588.91	9/8/2021	\$1,897.10
02/17/21	100442	57,109.00	45,687.30	9/8/2021	\$11,421.70
10/14/20	99257	8,002.00	6,561.64	9/8/2021	\$1,440.36
07/13/20	98355	2,333.50	1,913.47	9/8/2021	\$420.03

Total Fees	29,326.50
Total Disbursements	3,144.73
Total Bill	\$ 32,471.23
Previous Balance	\$19,444.19
Outstanding Balance	\$ 51,915.42

Retainer Available: \$0.00

Trust Balance: \$0.00

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021
12455-120

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-120 - Jonathan Perlman, Receiver / TCA v. Luxe Boutiques (19-10149)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$393.50
Total Disb	
Total Bill	\$393.50
-Retainer App	\$0.00
Previous Bal	\$1,283.22
Bal Due	\$393.50
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
07/06/21	GMG	[W/O] Review notice to withdraw re Luxe Boutiques.	0.00	340.00	0.00
07/06/21	EGM	Review Motion to Withdraw as Counsel for Defendants and confer w/ B. Halsey regarding same.	0.10	265.00	26.50
07/06/21	BMH	Receipt and review of Motion to Withdraw as counsel, and review of pleadings, orders and prior motions to prepare to renew Motion for Default based upon repeated failure by debtor to obtain counsel.	0.70	265.00	185.50
07/07/21	GMG	Exchange emails re hearing on motion to withdraw.	0.30	340.00	102.00
07/07/21	EGM	Confer w/ G. Garino regarding motion to withdraw as counsel and court order requiring plaintiff to acquire counsel so that Receiver can prosecute case, as well as case progress	0.30	265.00	79.50
07/08/21	GMG	[W/O] Review notice of hearing.	0.00	340.00	0.00
07/09/21	CBH	[W/O PER JEP] Receipt and review of notice of hearing on motion to withdraw as counsel for defendants; calendar.	0.00	100.00	0.00
07/26/21	BMH	[W/O] Receipt and review of Motion and Notice of Hearing on motion to withdraw; review of pleadings, discovery and loan documents to prepare for upcoming discovery to set up motion for summary judgment.	0.00	265.00	0.00

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PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-120

07/27/21	GMG	[W/O] Review notice of cancellation.	0.00	340.00	0.00
Total /			1.40		393.50
Total:			1.40		393.50

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
GMG - Garno	0.30	340.00	102.00
BMH - Halsey	0.70	265.00	185.50
EGM - McIntosh	0.40	265.00	106.00
CBH - Hopkins	0.00	100.00	0.00
Totals	1.40		393.50

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102163	1,671.51	1,337.31	9/8/2021	\$334.20
05/28/21	101367	1,185.00	948.10	9/8/2021	\$236.90
02/17/21	100443	609.50	487.60	9/8/2021	\$121.90
10/14/20	99258	3,179.00	2,606.78	9/8/2021	\$572.22
07/13/20	98356	100.00	82.00	9/8/2021	\$18.00

Total Fees	393.50
Total Disbursements	
Total Bill	\$ 393.50
Previous Balance	\$1,283.22
Outstanding Balance	\$ 1,676.72

Retainer Available: \$0.00

Trust Balance: \$0.00

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021
12455-120

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-120 - Jonathan Perlman, Receiver / TCA v. Luxe Boutiques (19-10149)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$1,022.00
Total Disb	
Total Bill	\$1,022.00
-Retainer App	\$0.00
Previous Bal	\$1,283.22
Bal Due	\$1,022.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====
RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT
Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
08/03/21	BMH	Conference with E. McIntosh regarding Order and written discovery.	0.20	265.00	53.00
08/03/21	EGM	Draft Plaintiff's witness lis (.9); begin drafting interrogatories and requests for production (1.0)	1.90	265.00	503.50
08/09/21	EGM	Review complaint and answer (.5); draft first requests for production and interrogatories (1.0)	1.50	265.00	397.50
08/20/21	GMG	Exchange emails with counsel re re documents re settlement considerations.	0.20	340.00	68.00
Total /			3.80		1,022.00
		Total:	3.80		1,022.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
GMG - Garno	0.20	340.00	68.00
BMH - Halsey	0.20	265.00	53.00
EGM - McIntosh	3.40	265.00	901.00
Totals	3.80		1,022.00

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-120

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102163	1,671.51	1,337.31	9/8/2021	\$334.20
05/28/21	101367	1,185.00	948.10	9/8/2021	\$236.90
02/17/21	100443	609.50	487.60	9/8/2021	\$121.90
10/14/20	99258	3,179.00	2,606.78	9/8/2021	\$572.22
07/13/20	98356	100.00	82.00	9/8/2021	\$18.00
Total Fees					1,022.00
Total Disbursements					
Total Bill					\$ 1,022.00
Previous Balance					\$1,283.22
Outstanding Balance					\$ 2,305.22
Retainer Available:		\$0.00			
Trust Balance:		\$0.00			

=====

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-120

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-120 - Jonathan Perlman, Receiver / TCA v. Luxe Boutiques (19-10149)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$3,325.50
Total Disb	
Total Bill	\$3,325.50
-Retainer App	\$0.00
Previous Bal	\$1,283.22
Bal Due	\$3,325.50
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====
RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT
Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
09/01/21	EGM	Continue drafting First Set of Interrogatories to Defendants	0.80	265.00	212.00
09/07/21	EGM	Continue drafting requests for production and interrogatories to defendant	1.00	265.00	265.00
09/09/21	CIM	Preparation of Receiver's request for production and interrogatories to defendants.	0.30	100.00	30.00
09/13/21	EDJ	Review financials produced by Luxe guarantor for settlement and litigation strategy.	1.20	340.00	408.00
09/13/21	BMH	Receipt and review of correspondence and financial records from borrower and guarantor (.4); drafted correspondence regarding same (.2).	0.60	265.00	159.00
09/14/21	EDJ	Draft e-mail to client and co-counsel regarding review of Luxe financial documents.	0.40	340.00	136.00
09/14/21	BMH	Review of financial documents, and conference with E. Jacobs regarding next steps in litigation and recommendation to Receiver regarding possible consent judgment and settlement; drafted correspondence regarding the same.	0.70	265.00	185.50
09/15/21	BMH	Receipt and review of correspondence and proposed order on extension of time to amend pleadings, and drafted response to same.	0.40	265.00	106.00
09/20/21	EGM	Review Defendant's Motion for Enlargement of Time to File Motion to Amend	0.20	265.00	53.00

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-120

		Pleadings			
09/21/21	BMH	Receipt and review of multiple correspondence regarding Luxe's motion to amend, drafted responses to same and reviewed financial records to prepare recommendation to Receiver regarding disposition of same.	0.90	265.00	238.50
09/21/21	EGM	Confer w/ opposing counsel regarding setting Motion to Extend Deadline to Amend Pleadings for hearing	0.20	265.00	53.00
09/22/21	JEP	Luxe Boutiques. Settlement discussions with litigation team (Halsey and Jacobs) and opposing counsel. (.8).	0.80	340.00	272.00
09/22/21	BMH	Review of loan amounts and financials, and discussed recommendation for offer of consent judgment with Receiver and counsel.	0.80	265.00	212.00
09/22/21	EGM	[W/O] Confer w/ opposing counsel re hearing date on motion for enlargement of time to amend pleadings	0.00	265.00	0.00
09/22/21	EGM	Review settlement offer with Receiver	0.20	265.00	53.00
09/22/21	CIM	[W/O]Email to S. Mayans re: dates of availability for mediation; review online calendar, reserve multiple dates; email to B. Halsey and N. Sarta re: same.	0.00	100.00	0.00
09/23/21	BMH	Review of pleadings and loan documents, and prepared outline for settlement conference with counsel for borrower and guarantors.	1.50	265.00	397.50
09/23/21	CIM	[W/O]Receipt of multiple scheduling confirmations from S. Mayans (.1); complete mediation intake form (.1); email to S. Mayans re: scheduling mediation and release of additional mediation dates (.1); receipt of correspondence from Mayans re: confirmation of mediation date and time, procedures (.1).	0.00	100.00	0.00
09/24/21	GMG	Exchange emails re Luxe Boutiques.	0.20	340.00	68.00
09/24/21	EGM	Confer w/ B. Halsey regarding discovery deadline and status of settlement offer	0.10	265.00	26.50
09/28/21	BMH	Review of pleadings and pre-trial order, and prepared summary in preparation for the upcoming hearing required by court on borrower's motion for leave to amend.	0.60	265.00	159.00
09/28/21	JBH	[W/O PER JEP] Correspondence with B. Halsey re: hearing on Motion for Enlargement of Time (.2); Review file, Complaint and Exhibits thereto, Notice of Hearing on Motion for Enlargement of Time, Uniform Trial Order (1.4)	0.00	265.00	0.00
09/30/21	BMH	Review of file and prepared for settlement conference with counsel for Luxe (.8); attended conference with counsel for Luxe (.3).	1.10	265.00	291.50

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PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-120

Total /	12.00	3,325.50
Total:	12.00	3,325.50

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JEP - Perlman	0.80	340.00	272.00
GMG - Garno	0.20	340.00	68.00
EDJ - Jacobs	1.60	340.00	544.00
BMH - Halsey	6.60	265.00	1,749.00
EGM - McIntosh	2.50	265.00	662.50
JB I - Isenberg	0.00	265.00	0.00
CIM - Monzon	0.30	100.00	30.00
Totals	12.00		3,325.50

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102163	1,671.51	1,337.31	9/8/2021	\$334.20
05/28/21	101367	1,185.00	948.10	9/8/2021	\$236.90
02/17/21	100443	609.50	487.60	9/8/2021	\$121.90
10/14/20	99258	3,179.00	2,606.78	9/8/2021	\$572.22
07/13/20	98356	100.00	82.00	9/8/2021	\$18.00

Total Fees	3,325.50
Total Disbursements	
Total Bill	\$ 3,325.50
Previous Balance	\$1,283.22
Outstanding Balance	\$ 4,608.72

Retainer Available: **\$0.00**

=====

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-120

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-122

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-122 - Jonathan Perlman, Receiver / TCA 4675
NW 103 Ave vs. RZNK (18-19377)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$159.00
Total Disb	
Total Bill	\$159.00
-Retainer App	\$0.00
Previous Bal	\$1,018.02
Bal Due	\$159.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== **BILLING INSTRUCTIONS** =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

===== **UNBILLED TIME** =====

Date	Lawyer	Work Description	Time	Rate	Value
07/13/21	IRS	BCC:	0.20	265.00	53.00
		Prepare internal correspondence re: follow up with ICAV JOLs re stay relief (.2)			
07/31/21	IRS	RZNK:	0.40	265.00	106.00
		Review motion for relief from stay and internal correspondence re: same (.4)			
Total /			0.60		159.00
Total:			0.60		159.00

===== **WORKING TIMEKEEPER SUMMARY** =====

Professional	Hours	Rate	Value
IRS - Sadovnic	0.60	265.00	159.00
Totals	0.60		159.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-122

=====

=====ACCOUNTS RECEIVABLE =====

=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102164	2,246.00	1,796.80	9/8/2021	\$449.20
02/17/21	100444	136.00	108.80	9/8/2021	\$27.20
10/14/20	99259	424.00	347.68	9/8/2021	\$76.32
07/13/20	98357	2,585.00	2,119.70	9/8/2021	\$465.30

Total Fees 159.00

Total Disbursements

Total Bill \$ 159.00

Previous Balance \$1,018.02

Outstanding Balance \$ 1,177.02

Retainer Available: \$0.00

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-122

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-122 - Jonathan Perlman, Receiver / TCA 4675
NW 103 Ave vs. RZNK (18-19377)

PreBill Summary	
Total Fees	\$583.00
Total Disb	
Total Bill	\$583.00
-Retainer App	\$0.00
Previous Bal	\$1,018.02
Bal Due	\$583.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

ATTN: Jonathan Perlman

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
08/03/21	IRS	BCC: Confer with SEC via email re: ICAV motion to lift stay (.2)	0.40	265.00	106.00
		Review proposed order re: motion to lift stay filed by ICAV (.2)			
08/04/21	IRS	BCC: Attention to correspondence from ICAV counsel re: motion to reopen state action (.3)	0.50	265.00	132.50
		Review order granting motion for limited relief from stay (.2)			
08/05/21	BMH	Review of files involving TCA Broward Collision and related entities, and prepared for recommendation to Receiver regarding potential withdrawal as counsel for same; communications with I. Sadovnic regarding same.	0.90	265.00	238.50
08/11/21	IRS	RZNK: Review motion to reopen case and attention to correspondence re: same (.4)	0.40	265.00	106.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-122

=====

Total /	2.20	583.00
Total:	2.20	583.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
BMH - Halsey	0.90	265.00	238.50
IRS - Sadovnic	1.30	265.00	344.50
Totals	2.20		583.00

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102164	2,246.00	1,796.80	9/8/2021	\$449.20
02/17/21	100444	136.00	108.80	9/8/2021	\$27.20
10/14/20	99259	424.00	347.68	9/8/2021	\$76.32
07/13/20	98357	2,585.00	2,119.70	9/8/2021	\$465.30

Total Fees	583.00
Total Disbursements	
Total Bill	\$ 583.00
Previous Balance	\$1,018.02
Outstanding Balance	\$ 1,601.02

Retainer Available: \$0.00

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-129

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-129 - Jonathan Perlman, Receiver / Atlantic
Southern v. TCA (19-14792)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$1,484.00
Total Disb	
Total Bill	\$1,484.00
-Retainer App	\$0.00
Previous Bal	\$2,663.43
Bal Due	\$1,484.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
08/11/21	IRS	Atlantic southern:	0.50	265.00	132.50
		Call with EMC re: hearing on motion to add claims and attention to internal correspondence re: same (.5)			
08/11/21	EGM	Confer w/ I. Sadovnic regarding case status and motion to amend complaint (.2); review motion to amend as to how the amendment affects TCA entities (.4)	0.60	265.00	159.00
08/12/21	IRS	Atlantic:	0.50	265.00	132.50
		participate in hearing on motion for leave to amend complaint (.5)			
08/13/21	BMH	Receipt and review of correspondence from former TCA counsel regarding motion to amend permitted by Court, and review of file to prepare response to same.	0.50	265.00	132.50
08/17/21	BMH	Review of pleadings and related documents concerning ownership of TCA Broward and related entities, and review of stay order and Motion for Partial Relief regarding same, to prepare correspondence to counsel for Press.	1.40	265.00	371.00
08/17/21	EGM	Review case status and new allegations in third amended complaint (.4); draft	0.60	265.00	159.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-129

case update memo to B. Halsey and G. Garno (.2)

08/18/21	BMH	Preparations for and attended call with G. Garno to determine next steps with regard to TCA Broward Collision proceedings.	1.50	265.00	397.50
Total /			5.60		1,484.00
Total:			5.60		1,484.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
BMH - Halsey	3.40	265.00	901.00
EGM - McIntosh	1.20	265.00	318.00
IRS - Sadovnic	1.00	265.00	265.00
Totals	5.60		1,484.00

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102170	447.50	358.00	9/8/2021	\$89.50
02/17/21	100449	8,339.50	6,671.60	9/8/2021	\$1,667.90
10/14/20	99265	4,963.50	4,070.07	9/8/2021	\$893.43
07/13/20	98363	70.00	57.40	9/8/2021	\$12.60

Total Fees	1,484.00
Total Disbursements	
Total Bill	\$ 1,484.00
Previous Balance	\$2,663.43
Outstanding Balance	\$ 4,147.43

Retainer Available: **\$0.00**

Trust Balance: **\$0.00**

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-132

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-132 - Jonathan Perlman, Receiver / Paycation v.
TCA (471-03524-2016)

PreBill Summary	
Total Fees	\$2,226.00
Total Disb	
Total Bill	\$2,226.00
-Retainer App	\$0.00
Previous Bal	\$3,476.32
Bal Due	\$2,226.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====
RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

ATTN: Jonathan Perlman

Type of Work: LT
Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
07/01/21	BMH	Receipt and review of update and strategy from local counsel regarding lifting stay and proceeding to summary judgment; review of file regarding same.	1.00	265.00	265.00
07/01/21	BMH	Review of underlying pleadings from Florida action, discovery and settlement to determine strategy for interview with key witness J. Monte.	1.80	265.00	477.00
07/13/21	BMH	Receipt and review of summary legal analysis from local counsel regarding next steps to lift stay in Texas court and interview of J. Monte, and review of pleadings and legal authority regarding same.	1.70	265.00	450.50
07/19/21	BMH	Receipt and review of correspondence from local counsel regarding communications with J. Monte (.2); review of file, settlement agreement and Florida pleadings regarding same (.6); receipt and review of correspondence from J. Monte regarding ability to pay, settlement and cooperation in Texas proceeding (.2).	1.00	265.00	265.00
07/30/21	BMH	Receipt and review of Motion for Partial Relief from Stay and supporting correspondence and documents from local counsel, regarding lifting stay in Texas proceeding; drafted correspondence regarding same.	0.80	265.00	212.00
07/30/21	BMH	Review of pleadings in Texas proceeding, production and loan documents to prepare recommendation to Receiver regarding lifting stay and potential for	2.10	265.00	556.50

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-132

recovery, and most favorable jurisdiction to proceed on same; review of legal authority regarding same.

Total /	8.40	2,226.00
Total:	8.40	2,226.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
BMH - Halsey	8.40	265.00	2,226.00
Totals	8.40		2,226.00

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102172	1,215.00	972.00	9/8/2021	\$243.00
05/28/21	101374	3,513.00	2,810.40	9/8/2021	\$702.60
02/17/21	100451	5,283.50	4,226.80	9/8/2021	\$1,056.70
10/14/20	99267	3,127.00	2,564.14	9/8/2021	\$562.86
07/13/20	98366	5,062.00	4,150.84	9/8/2021	\$911.16

Total Fees	2,226.00
Total Disbursements	
Total Bill	\$ 2,226.00
Previous Balance	\$3,476.32
Outstanding Balance	\$ 5,702.32

Retainer Available: **\$0.00**

Trust Balance: **\$0.00**

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021
12455-132

Billing Attorney: Jonathan E Perlman
Originating Attorney: Jonathan E Perlman
Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-132 - Jonathan Perlman, Receiver / Paycation v. TCA (471-03524-2016)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$795.00
Total Disb	\$2,082.01
Total Bill	\$2,877.01
-Retainer App	\$0.00
Previous Bal	\$3,476.32
Bal Due	\$2,877.01
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====
RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT
Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
08/10/21	BMH	Receipt and review of correspondence and request from document vendor; drafted multiple correspondence regarding same; conference with Receiver regarding same.	0.80	265.00	212.00
08/26/21	BMH	Receipt and review of invoices and correspondence regarding payments to local counsel and vendor; drafted responses to same.	0.50	265.00	132.50
08/27/21	BMH	Review of file and pending motion practice (.2) and review of draft Motion for Partial Relief from Stay, to prepare for conference with SEC regarding same (.6); drafted and completed correspondence to local counsel with request for status update and recommendation before same (.5).	1.30	265.00	344.50
08/31/21	BMH	Receipt and review of correspondence and memorandum from local counsel regarding status of Texas proceedings.	0.40	265.00	106.00
Total /			3.00		795.00
Total:			3.00		795.00

=====UNBILLED DISBURSEMENTS=====

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PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-132

		AMOUNT
08/11/21	H239 Professional Fees ediscovery 2/2021 - 7/31/21 (12455-132) LDM Global, LLC	2,082.01
Total:		\$2,082.01

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
BMH - Halsey	3.00	265.00	795.00
Totals	3.00		795.00

=====DISBURSEMENT SUMMARY=====

H239	Professional Fees	2,082.01
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=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102172	1,215.00	972.00	9/8/2021	\$243.00
05/28/21	101374	3,513.00	2,810.40	9/8/2021	\$702.60
02/17/21	100451	5,283.50	4,226.80	9/8/2021	\$1,056.70
10/14/20	99267	3,127.00	2,564.14	9/8/2021	\$562.86
07/13/20	98366	5,062.00	4,150.84	9/8/2021	\$911.16

Total Fees	795.00
Total Disbursements	2,082.01
Total Bill	\$ 2,877.01
Previous Balance	\$3,476.32
Outstanding Balance	\$ 6,353.33

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-132

Retainer Available: \$0.00

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-132

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-132 - Jonathan Perlman, Receiver / Paycation v.
TCA (471-03524-2016)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$265.00
Total Disb	
Total Bill	\$265.00
-Retainer App	\$0.00
Previous Bal	\$3,476.32
Bal Due	\$265.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT
Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
09/02/21	BMH	Receipt and review of summary memorandum from local counsel, and pleadings and motion practice, in preparation for recommendation to Receiver and SEC regarding motion for relief from stay and litigation strategy (.9); conference with G. Garino regarding same (.1).	1.00	265.00	265.00
Total /			1.00		265.00
Total:			1.00		265.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
BMH - Halsey	1.00	265.00	265.00
Totals	1.00		265.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-132

=====

=====ACCOUNTS RECEIVABLE =====

=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102172	1,215.00	972.00	9/8/2021	\$243.00
05/28/21	101374	3,513.00	2,810.40	9/8/2021	\$702.60
02/17/21	100451	5,283.50	4,226.80	9/8/2021	\$1,056.70
10/14/20	99267	3,127.00	2,564.14	9/8/2021	\$562.86
07/13/20	98366	5,062.00	4,150.84	9/8/2021	\$911.16

Total Fees 265.00

Total Disbursements

Total Bill \$ 265.00

Previous Balance \$3,476.32

Outstanding Balance \$ 3,741.32

Retainer Available: \$0.00

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-139

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-139 - Jonathan Perlman, Receiver / AW Exports /
Australian Worldwide (17-40926)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$159.00
Total Disb	
Total Bill	\$159.00
-Retainer App	\$0.00
Previous Bal	\$1,920.20
Bal Due	\$159.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== **BILLING INSTRUCTIONS** =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

===== **UNBILLED TIME** =====

Date	Lawyer	Work Description	Time	Rate	Value
09/22/21	BMH	Review of pleadings, orders and agreements with Liquidators for prepare documentary support for claims list.	0.60	265.00	159.00
Total /			0.60		159.00
Total:			0.60		159.00

===== **WORKING TIMEKEEPER SUMMARY** =====

Professional	Hours	Rate	Value
BMH - Halsey	0.60	265.00	159.00
Totals	0.60		159.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-139

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102175	397.50	318.00	9/8/2021	\$79.50
05/28/21	101378	503.50	402.80	9/8/2021	\$100.70
02/17/21	100453	1,590.00	1,272.00	9/8/2021	\$318.00
10/14/20	99272	4,434.50	3,648.17	9/8/2021	\$786.33
07/13/20	98373	3,531.50	2,895.83	9/8/2021	\$635.67

Total Fees 159.00

Total Disbursements

Total Bill \$ 159.00

Previous Balance \$1,920.20

Outstanding Balance \$ 2,079.20

Retainer Available: \$0.00

Trust Balance: \$0.00

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021
12455-143

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-143 - Jonathan Perlman, Receiver / Paycation v. Monte (199-03524-2019 TX)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$79.50
Total Disb	
Total Bill	\$79.50
-Retainer App	\$0.00
Previous Bal	\$95.40
Bal Due	\$79.50
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
07/30/21	IRS	Paycation:	0.30	265.00	79.50
		Review draft motion for relief from stay and internal correspondence on same (.3)			
Total /			0.30		79.50
Total:			0.30		79.50

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
IRS - Sadovnic	0.30	265.00	79.50
Totals	0.30		79.50

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
02/17/21	100454	477.00	381.60	2/22/2021	\$95.40

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-143

Total Fees		79.50
Total Disbursements		
Total Bill	\$	79.50
Previous Balance		\$95.40
Outstanding Balance	\$	174.90

Retainer Available: \$0.00

Trust Balance: \$0.00

Genovese Joblove & Battista, P.A.

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-145

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-145 - Jonathan Perlman, Receiver / Sunrise
Three Industrial v. TCA (20-10521)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$291.50
Total Disb	
Total Bill	\$291.50
-Retainer App	\$0.00
Previous Bal	\$149.10
Bal Due	\$291.50
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
07/29/21	IRS	BCC: Attention to internal communications re: participation and status of claims. (.2) Confer with GGarno and BHalsey re: broward collision litigation strategy and three sunrise order (.5)	0.70	265.00	185.50
07/30/21	IRS	BCC: Confer with BHalsey re: case strategy and analysis and prepare internal correspondence re: same (.4)	0.40	265.00	106.00
Total /			1.10		291.50
		Total:	1.10		291.50

Genovese Joblove & Battista, P.A.

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-145

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
IRS - Sadvonic	1.10	265.00	291.50
Totals	1.10		291.50

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
02/17/21	100455	745.50	596.40	2/22/2021	\$149.10

Total Fees	291.50
Total Disbursements	
Total Bill	\$ 291.50
Previous Balance	\$149.10
Outstanding Balance	\$ 440.60

Retainer Available: \$0.00

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-145

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-145 - Jonathan Perlman, Receiver / Sunrise
Three Industrial v. TCA (20-10521)

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$79.50
Total Disb	
Total Bill	\$79.50
-Retainer App	\$0.00
Previous Bal	\$149.10
Bal Due	\$79.50
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT
Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
08/11/21	BMH	Conference with I. Sadovnic regarding tomorrow's hearing on case management conference and potential withdrawal as counsel.	0.30	265.00	79.50
Total /			0.30		79.50
Total:			0.30		79.50

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
BMH - Halsey	0.30	265.00	79.50
Totals	0.30		79.50

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
02/17/21	100455	745.50	596.40	2/22/2021	\$149.10

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-145

Total Fees	79.50
Total Disbursements	
Total Bill	\$ 79.50
Previous Balance	\$149.10
Outstanding Balance	\$ 228.60

Retainer Available: \$0.00

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-146

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-146 - Jonathan Perlman, Receiver / Sunrise
Three Industrial v. TCA (20-10530)

ATTN: Jonathan Perlman

PreBill Summary

Total Fees	\$265.00
Total Disb	
Total Bill	\$265.00
-Retainer App	\$0.00
Previous Bal	\$127.90
Bal Due	\$265.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
07/29/21	BMH	Receipt and review of Motion for Entry of Final Judgment; review of file and pleadings in advance of same; drafted correspondence regarding same.	1.00	265.00	265.00
Total /			1.00		265.00
Total:			1.00		265.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
BMH - Halsey	1.00	265.00	265.00
Totals	1.00		265.00

=====ACCOUNTS RECEIVABLE =====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
02/17/21	100456	639.50	511.60	2/22/2021	\$127.90

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-146

Total Fees	265.00
Total Disbursements	
Total Bill	\$ 265.00
Previous Balance	\$127.90
Outstanding Balance	\$ 392.90

Retainer Available: \$0.00

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-150

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-150 - Jonathan Perlman, Receiver / TCA v Amex

PreBill Summary	
Total Fees	\$3,587.00
Total Disb	
Total Bill	\$3,587.00
-Retainer App	\$0.00
Previous Bal	\$210.10
Bal Due	\$3,587.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

ATTN: Jonathan Perlman

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
07/01/21	MAF	Draft complaint, emails with group members related to the same; review prior forms related to AMEX in similar cases, determine appropriate legal defendants, draft additional allegations related to discovery issues (2.1); review prior pleading in related case and further evaluate correct defendant (0.1).	2.20	340.00	748.00
07/01/21	CBH	[W/O PER JEP] E-mail correspondence with M. Friedman regarding date documents received from AMEX.	0.00	100.00	0.00
07/02/21	IRS	Review correspondence re: AMEX motion to compel.	0.30	265.00	79.50
07/07/21	JHG	Review and analysis of email from Schecter; analysis of intercompany loan and fraudulent transfers; further review of American Express issues.	2.20	340.00	748.00
07/07/21	MAF	Review most recent AMEX schedule; legal research; advance complaint (0.3); call with IS regarding Williams Island and Realm Cellars (0.2).	0.50	340.00	170.00
07/08/21	MAF	Review and exchange emails with IS re: Realm Cellars charges (0.2); continue revisions to complaint, review emails with IS regarding valuation issues, and emails to her with questions regarding same (0.5).	0.70	340.00	238.00
07/13/21	JHG	[AMERICAN EXPRESS] Review and analysis of email from M. Friedman and analysis of same.	1.40	340.00	476.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-150

07/13/21	MAF	Finalize AMEX complaint and circulate (0.8).	0.80	340.00	272.00
07/13/21	CEA	Review and analysis of proposed Complaint against AmEx circulated by team (0.8)	2.30	265.00	609.50
		Legal research and analysis on fraudulent transfer issues and actions against banks and payment companies (1.4)			
		Discussion on jurisdictional issues with M. Friedman (0.1)			
07/20/21	IRS	Review correspondence re: draft AMEX complaint allegations.	0.10	265.00	26.50
07/21/21	MAF	Conference call with IS regarding solvency allegations of complaint and next steps (0.1).	0.10	340.00	34.00
07/21/21	IRS	Review AMEX sources and uses for SOL issues (.5)	0.70	265.00	185.50
		Call with SAMarnani re: AMEX schedules (.2)			
Total /			11.30		3,587.00
Total:			11.30		3,587.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
JHG - Genovese	3.60	340.00	1,224.00
MAF - Friedman	4.30	340.00	1,462.00
IRS - Sadovnic	1.10	265.00	291.50
CEA - Alvarez	2.30	265.00	609.50
CBH - Hopkins	0.00	100.00	0.00
Totals	11.30		3,587.00

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102176	1,050.50	840.40	9/8/2021	\$210.10

Total Fees 3,587.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-150

Total Disbursements

Total Bill	\$	3,587.00
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Previous Balance		\$210.10
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Outstanding Balance	\$	3,797.10
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Retainer Available:	\$0.00
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Trust Balance:	\$0.00
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=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-150

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-150 - Jonathan Perlman, Receiver / TCA v Amex

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$4,106.00
Total Disb	\$318.53
Total Bill	\$4,424.53
-Retainer App	\$0.00
Previous Bal	\$210.10
Bal Due	\$4,424.53
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
08/05/21	MAF	Revise/update complaint based on updated NAV memo, circulate with email explaining revisions (2.3).	2.30	340.00	782.00
08/06/21	MAF	Final revisions to AMEX complaint and emails among client, IS, B Traina regarding same (0.8); final review of complaint based on Shawna conference regarding IB fees and email Brooke regarding same (0.3).	1.10	340.00	374.00
08/06/21	BTC	Revise complaint, prepare civil cover sheet and summonses; finalize same.	0.80	100.00	80.00
08/09/21	JEP	Communications re notice of related matter and motion to transfer	0.50	340.00	170.00
08/09/21	JEP	Multiple communications with counsel Friedman and Genovese re potential motion to transfer AMEX case and filing of Notice of related matter. (5 x's)(.6)., direct filing of Notice and no Transfer Motion.(.1).	0.70	340.00	238.00
08/09/21	JHG	[AMERICAN EXPRESS] Review complaint and comparison to prior American Express complaints in other receivership matters (2.1); coordinate scheduling of call with class action plaintiffs (.3).	2.40	340.00	816.00
08/09/21	MAF	Review emails from clerk regarding case filing and email to group raising prospect of transfer (0.1); further emails among group regarding same (0.1); instructions to B. Traina regarding same (0.1); review draft notice and instruct B. Traina (0.1)	0.40	340.00	136.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-150

08/09/21	IRS	AMEX:	1.00	265.00	265.00
		attention to filed complaint and internal correspondence re: same (1)			
08/09/21	BTC	Review issued summonses and email with process server directing service of complaint.	0.10	100.00	10.00
08/09/21	BTC	Prepare notice of pendency of related actions.	0.30	100.00	30.00
08/10/21	JHG	[AMERICAN EXPRESS] Continued review of bank statements showing transfers (1.3); review email from I. Sadovnic regarding Sardino interview (.3); review suggestions for additional questions (.6); extensive analysis of strategy regarding extension of receivership to additional entities and risks (.7).	2.90	340.00	986.00
08/10/21	EDJ	[W/O] Review order requiring scheduling conference.	0.00	340.00	0.00
08/10/21	IRS	AMEX:	0.40	265.00	106.00
		Review internal correspondence re: notice of related action filing and transfer issues (.4)			
08/13/21	IRS	AMEX:	0.20	265.00	53.00
		Attention to internal correspondence re pending discovery deadlines. (.2)			
08/13/21	BTC	[W/O] Review orders entered by judge.	0.00	100.00	0.00
08/23/21	BTC	Revise and finalize notice of related actions.	0.30	100.00	30.00
08/23/21	BTC	Review and file affidavits of service of defendants.	0.30	100.00	30.00
08/31/21	EDJ	[W/O] E-mails with counsel for Amex regarding extension.	0.00	340.00	0.00
Total /			13.70		4,106.00
Total:			13.70		4,106.00

=====UNBILLED DISBURSEMENTS=====

			AMOUNT
08/13/21	H238	Process Service Fee (12455-150) ATA Process, LLC	258.00
08/17/21	H238	Process Service Fee (12455-150) ATA Process, LLC	59.00
08/23/21	S101	Postage	1.53

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-150

Total: \$318.53

=====

WORKING TIMEKEEPER SUMMARY

=====

Professional	Hours	Rate	Value
JEP - Perlman	1.20	340.00	408.00
JHG - Genovese	5.30	340.00	1,802.00
MAF - Friedman	3.80	340.00	1,292.00
EDJ - Jacobs	0.00	340.00	0.00
IRS - Sadovnic	1.60	265.00	424.00
BTC - Traina	1.80	100.00	180.00
Totals	13.70		4,106.00

=====

DISBURSEMENT SUMMARY

=====

S101	Postage	1.53
H238	Process Service Fee	317.00

=====

ACCOUNTS RECEIVABLE

=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102176	1,050.50	840.40	9/8/2021	\$210.10

Total Fees	4,106.00
Total Disbursements	318.53
Total Bill	\$ 4,424.53
Previous Balance	\$210.10
Outstanding Balance	\$ 4,634.63

Retainer Available: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-150

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-150

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-150 - Jonathan Perlman, Receiver / TCA v Amex

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$136.00
Total Disb	
Total Bill	\$136.00
-Retainer App	\$0.00
Previous Bal	\$210.10
Bal Due	\$136.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== **BILLING INSTRUCTIONS** =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

===== **UNBILLED TIME** =====

Date	Lawyer	Work Description	Time	Rate	Value
09/01/21	BTC	[W/O] Review agreed motion for extension of time and refer to court order regarding service upon filing answer.	0.00	100.00	0.00
09/08/21	EDJ	Review Amex litigation file to answer client questions and e-mails with client regarding same.	0.40	340.00	136.00
Total /			0.40		136.00
Total:			0.40		136.00

===== **WORKING TIMEKEEPER SUMMARY** =====

Professional	Hours	Rate	Value
EDJ - Jacobs	0.40	340.00	136.00
BTC - Traina	0.00	100.00	0.00
Totals	0.40		136.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-150

=====ACCOUNTS RECEIVABLE=====

Date Billed	Invoice #	Billed Amount	Paid Amount	Last Payment Date	Due
08/30/21	102176	1,050.50	840.40	9/8/2021	\$210.10
Total Fees					136.00
Total Disbursements					
Total Bill					\$ 136.00
Previous Balance					\$210.10
Outstanding Balance					\$ 346.10
Retainer Available:		\$0.00			
Trust Balance:		\$0.00			

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-151

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-151 - Jonathan Perlman, Receiver / TCA v Barclays

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$68.00
Total Disb	\$402.00
Total Bill	\$470.00
-Retainer App	\$0.00
Previous Bal	
Bal Due	\$470.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
08/26/21	EDJ	E-mails with Barclays regarding status of response.	0.20	340.00	68.00
Total /			0.20		68.00
Total:			0.20		68.00

=====UNBILLED DISBURSEMENTS=====

			AMOUNT
08/06/21	H222	Filing Fees (12455-151) American Express	402.00
Total:			\$402.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
EDJ - Jacobs	0.20	340.00	68.00
Totals	0.20		68.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-151

=====DISBURSEMENT SUMMARY =====

H222 Filing Fees 402.00

Total Fees 68.00

Total Disbursements 402.00

Total Bill \$ 470.00

Previous Balance

Outstanding Balance \$ 470.00

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-151

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-151 - Jonathan Perlman, Receiver / TCA v Barclays

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$272.00
Total Disb	
Total Bill	\$272.00
-Retainer App	\$0.00
Previous Bal	
Bal Due	\$272.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====
RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT
Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
09/23/21	EDJ	Telephone call with Barclays regarding transfers by Bob Press (.1). Review file regarding information requested (.5). Follow up call with Barclays regarding same (.2).	0.80	340.00	272.00
Total /			0.80		272.00
Total:			0.80		272.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
EDJ - Jacobs	0.80	340.00	272.00
Totals	0.80		272.00

Total Fees 272.00

Total Disbursements

Total Bill \$ 272.00

Genovese Joblove & Battista, P.A.

=====

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021

12455-151

Previous Balance

Outstanding Balance \$ 272.00

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-152

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-152 - Jonathan Perlman, Receiver / TCA v Tibor Stern Diamonds

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$474.00
Total Disb	\$0.51
Total Bill	\$474.51
-Retainer App	\$0.00
Previous Bal	
Bal Due	\$474.51
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== **BILLING INSTRUCTIONS** =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

===== **UNBILLED TIME** =====

Date	Lawyer	Work Description	Time	Rate	Value
07/13/21	MAF	Review draft EJ reply to response to demand letter, review source and use list regarding potential statute of limitation issues, and provide comments (0.3)	0.30	340.00	102.00
07/20/21	MAF	Pre-suit call with opposing counsel, client, EJ regarding claims (0.5)	0.50	340.00	170.00
07/26/21	EDJ	E-mails with opposing counsel regarding final tolling agreement and production of documents.	0.30	340.00	102.00
07/26/21	BTC	Review document production received and begin preparing demand letter to Robert Press and Alysia Prior.	0.70	100.00	70.00
07/28/21	BTC	Revise and finalize demand letter to R. Press and A. Prior regarding Tibor Stern jewelry.	0.30	100.00	30.00
Total /			2.10		474.00
		Total:	2.10		474.00

===== **UNBILLED DISBURSEMENTS** =====

AMOUNT

11/23/2021 10:20:32AM

Genovese Joblot & Battista, P.A.

Page 2

=====

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021

12455-152

07/28/21	S101	Postage	0.51
Total:			\$0.51

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
MAF - Friedman	0.80	340.00	272.00
EDJ - Jacobs	0.30	340.00	102.00
BTC - Traina	1.00	100.00	100.00
Totals	2.10		474.00

=====DISBURSEMENT SUMMARY=====

S101	Postage	0.51
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Total Fees	474.00
Total Disbursements	0.51
Total Bill	\$ 474.51
Previous Balance	
Outstanding Balance	\$ 474.51

Trust Balance: \$0.00

PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021
12455-153

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-153 - Jonathan Perlman, Receiver / TCA v
Kilpatrick Townsend

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$136.00
Total Disb	
Total Bill	\$136.00
-Retainer App	\$0.00
Previous Bal	
Bal Due	\$136.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
07/13/21	MAF	Review proposed revised confi and provide comments, thoughts to E Jacobs (0.4).	0.40	340.00	136.00
Total /			0.40		136.00
Total:			0.40		136.00

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
MAF - Friedman	0.40	340.00	136.00
Totals	0.40		136.00

Total Fees **136.00**

Total Disbursements

Total Bill **\$ 136.00**

Genovese Joblove & Battista, P.A.
=====PREBILL FOR SERVICES RENDERED THROUGH: 07/31/2021
12455-153

Previous Balance

Outstanding Balance \$ 136.00

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-153

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-153 - Jonathan Perlman, Receiver / TCA v
Kilpatrick Townsend

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$340.00
Total Disb	
Total Bill	\$340.00
-Retainer App	\$0.00
Previous Bal	
Bal Due	\$340.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== **BILLING INSTRUCTIONS** =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

===== **UNBILLED TIME** =====

Date	Lawyer	Work Description	Time	Rate	Value
08/13/21	EDJ	Review TCA files for Kilpatrick invoices (.5). E-mails with Jon Harris regarding same (.2).	0.70	340.00	238.00
08/30/21	EDJ	Review proposed confidentiality agreement with Kilpatrick (.2). E-mails with client regarding same (.1).	0.30	340.00	102.00
Total /			1.00		340.00
Total:			1.00		340.00

===== **WORKING TIMEKEEPER SUMMARY** =====

Professional	Hours	Rate	Value
EDJ - Jacobs	1.00	340.00	340.00
Totals	1.00		340.00

Total Fees **340.00**

Total Disbursements

Total Bill **\$ 340.00**

Genovese Joblove & Battista, P.A.

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-153

Previous Balance

Outstanding Balance \$ 340.00

Trust Balance: \$0.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-154

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-154 - Jonathan Perlman, Receiver / TCA v
Debevoise & Plimpton

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$986.00
Total Disb	
Total Bill	\$986.00
-Retainer App	\$0.00
Previous Bal	
Bal Due	\$986.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== **BILLING INSTRUCTIONS** =====

RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT

Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

===== **UNBILLED TIME** =====

Date	Lawyer	Work Description	Time	Rate	Value
08/12/21	EDJ	Legal research for and drafting of response to Debevoise denial of liability.	1.60	340.00	544.00
08/12/21	MAF	Review reply pre suit letter and provide comments to EJ.	0.20	340.00	68.00
08/13/21	EDJ	Final review and revisions to response to Debevoise denial letter.	0.40	340.00	136.00
08/24/21	EDJ	Review response letter from Debevoise (.1). E-mails same to client (.1). Telephone call with Client and Greg Garno regarding same and response (.4). E-mails with Debevoise regarding tolling agreement (.1).	0.70	340.00	238.00
Total /			2.90		986.00
Total:			2.90		986.00

===== **WORKING TIMEKEEPER SUMMARY** =====

Professional	Hours	Rate	Value
MAF - Friedman	0.20	340.00	68.00
EDJ - Jacobs	2.70	340.00	918.00
Totals	2.90		986.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 08/31/2021

12455-154

Total Fees		986.00
Total Disbursements		
Total Bill	\$	986.00
Previous Balance		
Outstanding Balance	\$	986.00

Trust Balance: \$0.00

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021
12455-155

Billing Attorney: Jonathan E Perlman
 Originating Attorney: Jonathan E Perlman
 Originating Attorney: Paul J Battista

CLIENT: 12455 - Jonathan Perlman, Receiver (TCA)
MATTER: 12455-155 - Jonathan Perlman, Receiver / TCA v Bitzio

ATTN: Jonathan Perlman

PreBill Summary	
Total Fees	\$9,962.00
Total Disb	
Total Bill	\$9,962.00
-Retainer App	\$0.00
Previous Bal	
Bal Due	\$9,962.00
Trust Balance	\$0.00
Retainer Bal	\$0.00

===== BILLING INSTRUCTIONS =====
RETURN FINAL TO: _____

BILL: INITIALS _____

HOLD: INITIALS _____

W/O WIP: _____

Type of Work: LT
Rate Table: Override Table

Billing Instructions: PARTNERS \$340/hr, ASSOC. \$265/hr, PARA \$100/hr & Laise \$50/hr

=====UNBILLED TIME=====

Date	Lawyer	Work Description	Time	Rate	Value
09/13/21	ASB	Work on review of file and all e-mails regarding the transaction (2.1).	2.10	340.00	714.00
09/14/21	ASB	Due diligence regarding borrower and guarantors regarding collectability (3.4).	3.40	340.00	1,156.00
09/15/21	ASB	Continue reviewing file re existence and adequacy of default notices and subsequent agreements to explain extension of payment period (2.6).	2.60	340.00	884.00
09/16/21	ASB	Continue review of all e-mails in matter (5.1).	5.10	340.00	1,734.00
09/23/21	ASB	Begin reviewing file and e-mails from relay server (4.8).	4.80	340.00	1,632.00
09/24/21	ASB	Continue review of historical documents and e-mails (5.6).	5.60	340.00	1,904.00
09/30/21	ASB	Additional due diligence regarding each guarantor's corporate status and ability to satisfy a judgment (5.7).	5.70	340.00	1,938.00
Total /			29.30		9,962.00
Total:			29.30		9,962.00

=====

PREBILL FOR SERVICES RENDERED THROUGH: 09/30/2021
12455-155

=====WORKING TIMEKEEPER SUMMARY=====

Professional	Hours	Rate	Value
ASB - Blynn	29.30	340.00	9,962.00
Totals	29.30		9,962.00
Total Fees			9,962.00
Total Disbursements			
Total Bill			\$ 9,962.00
Previous Balance			
Outstanding Balance			\$ 9,962.00

Trust Balance: \$0.00

Exhibit 5(b)



INVOICE SUMMARY OF PROFESSIONALS

Jonathan E. Perlman, Receiver
Genovese, Joblove & Battista
100 SE 2nd Street, Suite 4400
Miami, FL 33131

Invoice Number: BNC1-0006441
Date: 30 July 2021
Matter No: 50000764.0001

Re: TCA Fund Management Group Corp
Case 1No. :20-cv-21964-CMA

For Professional Services Rendered July 1, 2021 to July 30, 2021

Professional	Initials	Position	Experience	Hours	Rate	Fees
Stephen Leontsinis	SL	Partner	17 years	1.20	\$725.00	\$870.00
Jennifer Colegate	JC	Partner	15 years	4.70	\$675.00	\$3,172.50
Blended Average Hourly Rate						\$700.00
Total Hours						5.90
Total Fees						\$4,042.50

BVI // Cayman // Guernsey // Jersey // London

www.collascrill.com

Floor 2, Willow House, Cricket Square, PO Box 709, Grand Cayman, Cayman Islands, KY1-1107

T: +1 345 949 4544 **F:** +1 345 949 8460 **E:** cayman@collascrill.com

A Cayman Partnership. A list of partners is available at the above address.



Invoice

Perlman, Jonathan E.
100 S.E. Second Street, 44th Floor
Miami
FL
33131
United States

Invoice date 30/07/2021
Invoice number BNC1-0006441
Invoice currency USD
Our reference 50000764.0001
Your reference

Details	Fees	Disbursements
Re: TCA Group receivership Professional services rendered in relation to the above matter	4,042.50	
Totals	4,042.50	0.00

Please see overleaf for payment details.

Invoice payable within 14 days.

USD

Total Charge

4,042.50

With Compliments

All services detailed on our invoice have been performed outside the United States of America.

BVI // Cayman // Guernsey // Jersey // London

www.collascrill.com

Floor 2, Willow House, Cricket Square, PO Box 709, Grand Cayman, Cayman Islands, KY1-1107

T: +1 345 949 4544 F: +1 345 949 8460 E: cayman@collascrill.com

A Cayman Partnership. A list of partners is available at the above address.

Collas Crill LLP**Time invoiced with narrative**

Client name: Perlman, Jonathan E.

Matter name: TCA Group receivership

Matter ID: 50000764.0001

Invoice number: BNC1-0006441

Date	Name	Title	Category Name	Narrative	Hours	Original sales price (USD)	Original time value (USD)	Effective sales price (USD)	Amount invoiced (USD)
15-Jul-21	Colegate, Jennifer	Partner	Case administration	Settling fee report to US Receiver	0.8	675.00	540.00	0.00	0.00
20-Jul-21	Colegate, Jennifer	Partner	Acting as Attorney	Discussion with R Cecere; reviewing emails with Conyers; drafting email to I Sadovnic	0.7	675.00	472.50	675.00	472.50
21-Jul-21	Colegate, Jennifer	Partner	Acting as Attorney	Briefing A Shibli on anticipate live issues in TCA following Chapter 15 decision	0.3	675.00	202.50	0.00	0.00
21-Jul-21	Shibli, Annalisa	Associate	Research & Preparation reading	Briefing with J Colegate re background to the matter including current status and next steps; considering issues surrounding Chapter 15 Recognition	0.7	625.00	437.50	0.00	0.00
23-Jul-21	Colegate, Jennifer	Partner	Phone Call	Call with I Sadovnic re FATCA / CRS , Chapter 15, Audit and third party claims, unpaid subscriber issues	0.6	675.00	405.00	675.00	405.00
26-Jul-21	Colegate, Jennifer	Partner	Acting as Attorney	Enquiry to CCCS re FATCA / CRS reporting	0.3	675.00	202.50	675.00	202.50
27-Jul-21	Leontsinis, Stephen	Managing Partner, Cayman	Acting as Attorney	Update from JC. Instructions and consideration of issues. Review advice and instructions to LRG.	1.2	725.00	870.00	725.00	870.00
27-Jul-21	Colegate, Jennifer	Partner	Telephone calls with Client	Update call with L Riley-Gledhill and I Sadovnic. Action steps discussion with LRG.	0.5	675.00	337.50	675.00	337.50
27-Jul-21	Colegate, Jennifer	Partner	Telephone calls with Client	Discussions with L Riley-Gledhill and follow up call with I Sadovnic	0.2	675.00	135.00	675.00	135.00
27-Jul-21	Colegate, Jennifer	Partner	Acting as Attorney	Reviewing email from A Edwards re documents and information required to complete FATCA and CRS filings. Response to team and suggest call with client.	0.3	675.00	202.50	675.00	202.50
27-Jul-21	Colegate, Jennifer	Partner	Reviewing email	Consideration of email exchange with Kd-di chang	0.3	675.00	202.50	675.00	202.50
27-Jul-21	Colegate, Jennifer	Partner	Conference with Colleague	Exchanges with N Bell and L Riley-Gledhill re FATCA filing requirements and position of Circle Partners	0.5	675.00	337.50	675.00	337.50
27-Jul-21	Colegate, Jennifer	Partner	Drafting Email	Update email to I Sadovnic and cc team re FATCA / CRs requirements	0.2	675.00	135.00	675.00	135.00
27-Jul-21	Colegate, Jennifer	Partner	Drafting Email	Pre call discussion with L Riley-Gledhill and A Edwards on FATCA / CRS requirements	0.3	675.00	202.50	675.00	202.50
28-Jul-21	Colegate, Jennifer	Partner	Drafting Email	Drafting email to the DITC	0.4	675.00	270.00	675.00	270.00
28-Jul-21	Colegate, Jennifer	Partner	Conference with Colleague	Discussion and agreed next steps with L Riley-Gledhill	0.2	675.00	135.00	675.00	135.00
28-Jul-21	Colegate, Jennifer	Partner	Reviewing email	Reviewing and commenting on email to Irina.	0.2	675.00	135.00	675.00	135.00
Grand Total					7.7		5,222.50		4,042.50



**WIRE TRANSFER DETAILS
UNITED STATES DOLLARS**

IMPORTANT

All transfers must be routed through Scotiabank (Cayman Islands) Ltd.'s account with JP Morgan Chase Bank, New York, USA, for further credit to our US\$ Client Account in Grand Cayman. In order to ensure your payment is successfully routed, it is important to ensure that all information set out below is clearly stated on the wire transfer instructions you provide to your bank.

Intermediary Bank:

JP MORGAN CHASE BANK N.A.
270 PARK AVENUE
NEW YORK, NEW YORK 10017
CHASUS33
0002
021000021

SWIFT BIC:

CHIPS ABA:

FEDWIRE ABA:

Beneficiary Bank:

SCOTIABANK & TRUST (CAYMAN) LTD.

GRAND CAYMAN
CAYMAN ISLANDS

SWIFT BIC:

NOSCKYKX

**For further credit to:
ACCOUNT NUMBER:**

COLLAS CRILL
1048112

SENDER TO RECEIVER INFO:

REF: [ATTORNEY]/[REFERENCE # NOTED ON OUTSTANDING INVOICE]

INVOICE NOS: [INVOICE # NOTED ON OUTSTANDING INVOICE]

Please Note:

The sender is responsible for all (sender and receiver) bank charges incurred in wiring funds. Please add all bank processing charges in order that the net amount we receive is the exact amount indicated on our Invoice.

All invoices are payable within 14 days of presentation. Interest at a rate of 3% above the base-lending rate of the Royal Bank of Scotland plc may be charged, at our discretion, on unpaid invoices.

Thank you

Exhibit 5(c)



INVOICE SUMMARY OF PROFESSIONALS

Jonathan E. Perlman, Receiver
Genovese, Joblove, & Battista
100 SE 2nd Street
Suite 4400
Miami, FL 33131

Invoice Number: 30827
Date: October 11, 2021
Matter ID: 293.0000

Re: TCA Fund Management Group Corp
Case No. 1:20-cv-21964-CMA

For Professional Services Rendered July 1, 2021 through September 30, 2021.

Professional	Initials	Position	Experience	Hours	Discounted Hourly Rate	Fees
Maria M. Yip, CPA, CFE, CFF, CIRA	MMY	Partner	27 Years	1.7	\$ 340.00	\$ 578.00
Shawna B. Amarnani, CPA, CFE, CIRA	SBA	Director	10 Years	383.5	\$ 295.00	\$ 113,132.50
Nicole Escudero Dueñas, CPA, CFE, CIRA	NED	Manager	7 Years	395.0	\$ 245.00	\$ 96,775.00
Charles D. Bailey, CFE	CDB	Senior Associate	5 Years	430.8	\$ 245.00	\$ 105,546.00
Susan Y. Tai	SYT	Senior Associate	5 Years	261.4	\$ 245.00	\$ 64,043.00
Renee Johnson	RJ	Associate	7 Years	83.2	\$ 195.00	\$ 16,224.00
Christopher F. Leo, CFE	CFL	Associate	7 Years	150.9	\$ 195.00	\$ 29,425.50
Blended Average Hourly Rate					\$249.47	
Total Fees				1,706.5		\$ 425,724.00
Total Amount Due						\$ 425,724.00



INVOICE DETAIL

Jonathan E. Perlman, Receiver
Genovese, Joblove, & Battista
Suite 4400
Miami, FL 33131

Invoice Number: 30827
Date: October 11, 2021
Matter ID: 293.0000

Re: TCA Fund Management Group Corp
CASE No. 1:20-cv-21964-CMA

For Professional Services Rendered July 1, 2021 through September 30, 2021.

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Investor and Distribution Analyses:</u>					
07/01/2021	RJ	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Crescent Trustees Ltd. and Credit Suisse London Nominees Ltd.	5.7	\$ 195	\$ 1,111.50
07/01/2021	SYT	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Butterfield (Jersey) Nominees Limited.	7.9	\$ 245	\$ 1,935.50
07/01/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for TCG Investments SPC (.6), The First International Bank of Israel (1.2), Transact Nominees Limited (.7), and UBS (1.5).	4.0	\$ 245	\$ 980.00
07/01/2021	NED	Continued to prepare preliminary investor analysis of net winners/losers (.9); conference call with I. Sadovnic and SBA re: investor analysis (.6); analyzed Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation (5.9).	7.4	\$ 245	\$ 1,813.00

Invoice Number: 30689

Matter ID: 293.0000



For Professional Services Rendered July 1, 2021 through September 30, 2021.

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/01/2021	SBA	Conference call with I. Sadovnic and NED re: investor analysis (.6); continued to prepare investor analysis (1.9); instructed CDB on investor analysis for nominees and ultimate beneficial owner transactions (.5).	3.0	\$ 295	\$ 885.00
07/02/2021	RJ	Continued analysis of investor nominee documentation to identify the ultimate beneficial owners for Credit Suisse London Nominees Ltd.	7.3	\$ 195	\$ 1,423.50
07/02/2021	SYT	Analyzed new investor Trades Export provided by Circle Partners and reconciled TCA Ltd. investor transactions to the bank account activity.	6.3	\$ 245	\$ 1,543.50
07/02/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for UBS (1.2), Vidacos (3.8), The First International Bank of Israel (.5), and Union Bancaire Privee (.8).	6.3	\$ 245	\$ 1,543.50
07/02/2021	NED	Prepared summary and detail schedule of net winners/losers (5.2); continued to prepare investor analysis including tracing transfers (2.6).	7.8	\$ 245	\$ 1,911.00
07/02/2021	SBA	Reviewed investor nominee and ultimate beneficial owner analyses prepared by RJ for nominees Crescent Trustees and EIM Nominees Limited, prepared schedule of recorded needed and provided same to Receiver's Counsel (2.2); instructed SYT on investor nominee and ultimate beneficial owner analysis (.4); analyzed investor transactions in preparation of initial schedule of net winners (1.5).	4.1	\$ 295	\$ 1,209.50
07/06/2021	RJ	Continued analysis of investor nominee documentation to identify the ultimate beneficial owners for Credit Suisse London Nominees Ltd., EFG Bank, and EIM Nominees Limited.	8.2	\$ 195	\$ 1,599.00

Invoice Number: 30689

Matter ID: 293.0000



For Professional Services Rendered July 1, 2021 through September 30, 2021.

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/06/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for UBS.	8.7	\$ 245	\$ 2,131.50
07/06/2021	NED	Finalized summary and detail schedules of preliminary net winners/losers and prepared deliverable.	3.8	\$ 245	\$ 931.00
07/06/2021	SBA	Reviewed and updated preliminary investor net winners schedules.	2.9	\$ 295	\$ 855.50
07/07/2021	RJ	Continued analysis of investor nominee documentation to identify the ultimate beneficial owners for EIM Nominees Ltd., Guernroy Limited Account, and HA Select TCA Global Credit Fund LLC.	8.4	\$ 195	\$ 1,638.00
07/07/2021	SYT	Analyzed investor nominee documentation to identify the ultimate beneficial owners for BNY AIS Nominees Ltd, Naviter Credit Fund SARL, Bank Julius Baer & Co Ltd. and Midland IRA Inc.	8.1	\$ 245	\$ 1,984.50
07/07/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for UBS (2.8), TCG (2.8), and The First International Bank of Israel (2.3).	7.9	\$ 245	\$ 1,935.50
07/07/2021	NED	Continued to prepare investor analysis (3.6); reviewed analyses of net winners/losers (.8).	4.4	\$ 245	\$ 1,078.00
07/07/2021	SBA	Reviewed investor nominee records to identify and reconcile ultimate beneficial owner transactions and prepared document requests for the nominees ITI Capital Nominees, HSBC Private, HSBC Nominees, International Fund Services & Asset Management, HA Select, and Guernroy Limited (6.7); reviewed investor net winners summary schedule (.2).	6.9	\$ 295	\$ 2,035.50
07/07/2021	MMY	Reviewed analysis of net winners.	0.5	\$ 340	\$ 170.00

Invoice Number: 30689

Matter ID: 293.0000



For Professional Services Rendered July 1, 2021 through September 30, 2021.

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/08/2021	RJ	Continued analysis of investor nominee documentation to identify the ultimate beneficial owners for HA Select, HSBC Private Bank (Suisse) SA, and International Fund Services & Asset Management S.A.	7.8	\$ 195	\$ 1,521.00
07/08/2021	SYT	Analyzed investor nominee documentation to identify the ultimate beneficial owners for LCF Securities International Ltd (0.3); MFEX AB/ MFEX LUX/Mirabaud CIE (0.9); MFEX AB/MFEX LUX/Compagnie Monegasque De Bq (3.3); and Lawshare (4.9).	9.4	\$ 245	\$ 2,303.00
07/08/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for UBS (1.8), Transact Nominees Limited (.7), Union Bancaire (2.1), and Vidacos (3.5).	8.1	\$ 245	\$ 1,984.50
07/08/2021	SBA	Continued to prepare investor analysis and analyzed transfers and switches.	2.9	\$ 295	\$ 855.50
07/09/2021	SYT	Reconciled TCA Ltd. investor transactions from the Trades Export to the bank account activity for nominee subscription and redemption transactions.	7.6	\$ 245	\$ 1,862.00
07/09/2021	SBA	Reviewed investor analysis.	0.7	\$ 295	\$ 206.50
07/12/2021	SYT	Continued to reconcile TCA Ltd. investor transactions from the Trades Export to the bank account activity for nominee subscription and redemption transactions.	8.1	\$ 245	\$ 1,984.50
07/12/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for UBS.	7.9	\$ 245	\$ 1,935.50

Invoice Number: 30689

Matter ID: 293.0000



For Professional Services Rendered July 1, 2021 through September 30, 2021.

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/12/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	6.9	\$ 245	\$ 1,690.50
07/13/2021	RJ	Continued analysis of investor nominee documentation to identify the ultimate beneficial owners for EIM Nominees Ltd.	5.8	\$ 195	\$ 1,131.00
07/13/2021	SYT	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Mitsubishi UFJ Investor Services & Banking (Luxembourg) S.A. on behalf of Secured Growth FIN. OPP. - CFOF (3.9); and Mitsubishi UFJ Investor Services & Banking (Luxembourg) S.A. on behalf of Prestige Select Finance Fund Limited (3.9).	7.8	\$ 245	\$ 1,911.00
07/13/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for UBS (.5), Union Bancaire (.9), Vidacos (2.4), Transact Nominees Limited (.3), TCG Investments (.2), and First International Bank of Israel (.8); identified missing nominee records and prepared document requests (2.9).	8.1	\$ 245	\$ 1,984.50
07/14/2021	SYT	Continued to reconcile TCA Ltd. investor transactions from the Trades Export to the bank account activity for nominee subscription and redemption transactions.	8.2	\$ 245	\$ 2,009.00
07/14/2021	CDB	Analyzed investor nominee documentation and responses to identify the ultimate beneficial owners for ABN Amro (4.0), and Bank Hapoalim (4.2).	8.2	\$ 245	\$ 2,009.00

Invoice Number: 30689

Matter ID: 293.0000



For Professional Services Rendered July 1, 2021 through September 30, 2021.

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/14/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	2.7	\$ 245	\$ 661.50
07/14/2021	SBA	Reviewed investor nominee and ultimate beneficial owner records to confirm and identify investor subscriptions and redemptions for the nominees Vidacos Nominees, Union Bancaire Privee, UBS, TCG, First Bank of Israel, Bank Lombard, and ABN Amro.	3.9	\$ 295	\$ 1,150.50
07/15/2021	SYT	Reconciled TCA Ltd. investor transactions from the Trades Export to the bank account activity (1.5); continued to analyze investor nominee and ultimate beneficial owner records to confirm and identify investor subscriptions and redemptions for the nominee Caceis Bank (6.8).	8.3	\$ 245	\$ 2,033.50
07/15/2021	CDB	Analyzed investor nominee documentation and responses to identify the ultimate beneficial owners for Bank Hapoalim (4.8) and Bank Leumi (3.3).	8.1	\$ 245	\$ 1,984.50
07/15/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	7.6	\$ 245	\$ 1,862.00

Invoice Number: 30689

Matter ID: 293.0000



For Professional Services Rendered July 1, 2021 through September 30, 2021.

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/15/2021	SBA	Continued to analyze investor nominee and ultimate beneficial owner records to confirm and identify investor subscriptions and redemptions for the nominees Quilter International, First International Bank of Israel, UBS, Union Bancaire Privee, Crescent Trustees, and EFG Bank (4.1); identified additional investor information to request from nominees and made inquiries to Receiver's Counsel (3.8).	7.9	\$ 295	\$ 2,330.50
07/16/2021	SYT	Analyzed investor nominee documentation to identify the ultimate beneficial owners for BWCI Pension Trustees Limited accounts.	7.8	\$ 245	\$ 1,911.00
07/16/2021	CDB	Analyzed investor nominee documentation and responses to identify the ultimate beneficial owners for Bank Leumi (2.8); and Bank Lombard/KBL (4.4).	7.2	\$ 245	\$ 1,764.00
07/16/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	6.6	\$ 245	\$ 1,617.00
07/16/2021	SBA	Continued to analyze investor nominee and ultimate beneficial owner records to confirm and identify investor subscriptions and redemptions for nominees Bank Leumi and UBS (1.9); continued investor analysis and analysis of transfers (.9); reviewed investor analyses prepared by CDB (1.4).	4.2	\$ 295	\$ 1,239.00
07/19/2021	SYT	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Clearstream Banking S.A. AFS and Citco Global Custody.	8.1	\$ 245	\$ 1,984.50

Invoice Number: 30689

Matter ID: 293.0000



For Professional Services Rendered July 1, 2021 through September 30, 2021.

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/19/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	4.2	\$ 245	\$ 1,029.00
07/19/2021	SBA	Continued to analyze investor nominee and ultimate beneficial owner records to confirm and identify investor subscriptions and redemptions for the nominees Danske Bank and Union Bancaire Privee.	1.1	\$ 295	\$ 324.50
07/20/2021	SYT	Continued to analyze investor nominee documentation to identify the ultimate beneficial owners subscriptions and redemptions for the nominee Clearstream Banking S.A. AFS / Citco Global Custody for the years 2014 and 2015.	8.2	\$ 245	\$ 2,009.00
07/20/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Bank Lombard/ KBL/Kredietbank (4.1), UBS (.1), and Union Bancaire Privee (3.9).	8.1	\$ 245	\$ 1,984.50
07/20/2021	NED	Reviewed email communication re: C. Emery investment (.2); continued to prepare investor analyses (.9); researched investments and updated investor analyses (.4); prepared response to P. Kalbac inquiry re: same (.3).	1.8	\$ 245	\$ 441.00
07/20/2021	SBA	Continued to analyze investor nominee and ultimate beneficial owner records to confirm and identify investor subscriptions and redemptions for nominees UBS, Union Bancaire, and Midland IRA.	2.8	\$ 295	\$ 826.00
07/20/2021	MMY	Reviewed investor analyses performed.	0.7	\$ 340	\$ 238.00

Invoice Number: 30689

Matter ID: 293.0000



For Professional Services Rendered July 1, 2021 through September 30, 2021.

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/21/2021	SYT	Continued to analyze investor nominee documentation to identify the ultimate beneficial owners subscriptions and redemptions and reconcile transfers for the nominee Clearstream Banking S.A. AFS / Citco Global Custody for the year 2015.	7.9	\$ 245	\$ 1,935.50
07/21/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Union Bancaire Privee (.7) and Bank Lombard/KBL/Kredietbank (7.1).	7.8	\$ 245	\$ 1,911.00
07/21/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation (5.3); reviewed nominee analyses prepared by SYT (.5).	5.8	\$ 245	\$ 1,421.00
07/21/2021	SBA	Continued review of investor analysis including tracing transfers and switches.	2.3	\$ 295	\$ 678.50
07/22/2021	SYT	Continued to analyze investor nominee documentation to identify the ultimate beneficial owners subscriptions and redemptions for the nominee Clearstream Banking S.A. AFS / Citco Global Custody for the year 2016.	8.3	\$ 245	\$ 2,033.50
07/22/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Bank Lombard/KBL/Kredietbank.	8.4	\$ 245	\$ 2,058.00
07/22/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	6.6	\$ 245	\$ 1,617.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/23/2021	SYT	Continued to analyze investor nominee documentation to identify the ultimate beneficial owners subscriptions and redemptions and reconcile transfers for the nominee Clearstream Banking S.A. AFS / Citco Global Custody for the year 2016.	7.7	\$ 245	\$ 1,886.50
07/23/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Banque de Luxembourg (.8), Banque et Caisse d'Epargne de l'Etat (.3), Banque Syz & Co (1.2), Korea Securities Depository (.5), and Pictet & Cie (3.6); updated nominee analysis status summary (.5); prepared requests for additional ultimate beneficial owner documentation (.7).	7.6	\$ 245	\$ 1,862.00
07/23/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	7.5	\$ 245	\$ 1,837.50
07/23/2021	SBA	Reviewed nominee and ultimate beneficial owner analysis prepared by CDB for the nominees ABN Amro, Bank Lombard Odier & Co, and Banque de Luxembourg.	1.2	\$ 295	\$ 354.00
07/26/2021	RJ	Continued analysis of investor nominee documentation to identify the ultimate beneficial owners for HA Select nominee based on additional support and investor names provided.	2.4	\$ 195	\$ 468.00
07/26/2021	SYT	Continued to analyze investor nominee documentation to identify the ultimate beneficial owners subscriptions and redemptions for the nominee Clearstream Banking S.A. AFS / Citco Global Custody for the year 2017.	7.8	\$ 245	\$ 1,911.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/26/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Pictet & Cie (.5), Quilter International Isle of Man Limited (4.1), Raiffeisen Bank International (.9), RBC Cees Nominees Limited (.8), Reyker Nominees Limited (.5), and Rose Nominees Limited (1.1).	7.9	\$ 245	\$ 1,935.50
07/26/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	6.8	\$ 245	\$ 1,666.00
07/26/2021	SBA	Continued to review investor nominee analyses and made document requests for nominees Raiffeisen Bank International, ABN Amro, Bank Lombard Odier & Co and Banque de Luxembourg.	1.9	\$ 295	\$ 560.50
07/27/2021	RJ	Analyzed investor nominee documentation to identify the ultimate beneficial owners for EIM Nominees, HA Select, and Danske Bank.	7.7	\$ 195	\$ 1,501.50
07/27/2021	SYT	Continued to analyze investor nominee documentation to identify the ultimate beneficial owners subscriptions and redemptions and reconcile transfers for the nominee Clearstream Banking S.A. AFS / Citco Global Custody for the year 2017.	5.9	\$ 245	\$ 1,445.50
07/27/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Rose Nominees Limited (.5), Six Sis AG (3.9), RBC Cees Nominees (.4), STM Life Assurance PCC PLC (.5), Poalim Sahar (.4), and Proteus Master Fund II LLC (2.4).	8.1	\$ 245	\$ 1,984.50

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/27/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	7.7	\$ 245	\$ 1,886.50
07/27/2021	SBA	Continued to review documents from investor nominees in connection with determining ultimate beneficial owners, identified missing records and prepared document requests for Banque Syz & Co., KBL European Private Bankers, Kredietbank SA Luxembourg, Pictet & Cie, Quilter International, and Raiffeisen Bank.	6.4	\$ 295	\$ 1,888.00
07/28/2021	SYT	Continued to analyze investor nominee documentation to identify the ultimate beneficial owners subscriptions and redemptions and reconcile transfers for the nominee Clearstream Banking S.A. AFS / Citco Global Custody for the years 2018 and 2019.	7.8	\$ 245	\$ 1,911.00
07/28/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Banque J.Safran (Luxembourg) SA (3.6), and Caceis Bank (4.3).	7.9	\$ 245	\$ 1,935.50
07/28/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	6.9	\$ 245	\$ 1,690.50
07/28/2021	SBA	Continued to analyze documents from nominees in connection with determining ultimate beneficial owners and identified records needed and sent document requests to Receiver's Counsel for the nominees EIM Nominees, HA Select, Six Sis, and RBC Cees.	6.4	\$ 295	\$ 1,888.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/29/2021	SYT	Continued to analyze investor nominee documentation to identify the ultimate beneficial owners switches in and switches out for the nominee Clearstream Banking S.A. AFS / Citco Global Custody.	4.3	\$ 245	\$ 1,053.50
07/29/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Union Bancaire Privee (1.4), Rose Nominees Limited (2.1), Six SIS AG (1.2), Proteus Master Fund II (.9), Caceis Bank (1.6), and Canada Life Assurance (.6).	7.8	\$ 245	\$ 1,911.00
07/29/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	7.9	\$ 245	\$ 1,935.50
07/29/2021	SBA	Continued to analyze documents from investor nominees in order to determine ultimate beneficial owners and identify records needed and sent document requests to Receiver's Counsel for the nominees Six Sis and HA Select.	2.9	\$ 295	\$ 855.50
07/30/2021	RJ	Analyzed investor nominee documentation to identify the ultimate beneficial owners for HA Select based on new records produced and prepared requests for additional nominee records.	5.2	\$ 195	\$ 1,014.00
07/30/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Old Mutual (1.5), SA BlueOrange Bank (.8), and Oppenheim Lux (.9).	3.2	\$ 245	\$ 784.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/30/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	7.1	\$ 245	\$ 1,739.50
07/30/2021	SBA	Reviewed investor analysis prepared by NED (.9); reviewed investor nominee and ultimate beneficial owner schedules prepared by CDB and RJ (1.4); continued to analyze documents from investor nominees in connection with determining ultimate beneficial owners and identified records needed and sent document requests to Receiver's Counsel and reviewed responses for nominees Bank Leumi, ADS, Raiffeisen Bank, Quilter International, HA Select, and Pictet & Cie (2.8).	5.1	\$ 295	\$ 1,504.50
08/02/2021	RJ	Reconciled investor transactions to bank activity and continued nominee analysis for nominees MFEX AB, Midland IRA, Inc. and Mitsubishi UFJ Investor Services & Banking (Luxembourg) S.A. Analyzed documents to identify missing nominee records.	8.2	\$ 195	\$ 1,599.00
08/02/2021	SYT	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Capital International (Nominees) Limited.	7.6	\$ 245	\$ 1,862.00
08/02/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	8.3	\$ 245	\$ 2,033.50

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/02/2021	SBA	Analyzed investor transactions for nominees to identify ultimate beneficial owners, prepared additional records requests to send to nominees and analyzed inquiry responses from nominees including Six Sis, ADS Securities, Midland IRA, and HA Select.	6.7	\$ 295	\$ 1,976.50
08/03/2021	RJ	Reconciled investor transactions to bank activity and continued analyses to identify ultimate beneficial owners for the nominees Mizrahi Tefahot Bank Ltd., National Financial Services, LLC, Natixis Bank, and Capital International Nominees. Analyzed new support received from RBC Nominees.	8.4	\$ 195	\$ 1,638.00
08/03/2021	SYT	Analyzed investor nominee documentation to identify the ultimate beneficial owners for BNP Paribas Securities Services (0.8), Cannon Investments Limited (1.1), Brown Brothers Harriman & Co / BBH (3.7), and CA Indosuez (Switzerland) SA (2.8).	8.4	\$ 245	\$ 2,058.00
08/03/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Bank Leumi (4.3), and Proteus (3.6).	7.9	\$ 245	\$ 1,935.50
08/03/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation (7.8); reviewed transaction history for nominee ADS (.3).	8.1	\$ 245	\$ 1,984.50
08/03/2021	SBA	Continued to review investor transactions for nominees to identify ultimate beneficial owners for Six Sis, Euroclear, ADS Securities, RBC Cees, and Proteus Master Fund.	3.3	\$ 295	\$ 973.50

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/04/2021	RJ	Continued analysis of investor nominee documentation to identify the ultimate beneficial owners for Capital International Nominees.	8.1	\$ 195	\$ 1,579.50
08/04/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	8.2	\$ 245	\$ 2,009.00
08/04/2021	SBA	Continued to review investor transactions for nominees to identify ultimate beneficial owners, prepared additional records requests and analyzed inquiry responses from nominees for CA Indosuez (Switzerland) SA, Canada Life International Ltd., and Cannon Investments.	7.4	\$ 295	\$ 2,183.00
08/05/2021	SYT	Analyzed investor nominee documentation to identify the ultimate beneficial owners for CA Indosuez Wealth (Europe).	7.6	\$ 245	\$ 1,862.00
08/05/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Proteus (2.3), Kredietbank SA Luxembourgeoise (.3), and Vidacos Nominees (3.4); conducted quality control review for ultimate beneficial owner analysis of nominees (2.1).	8.1	\$ 245	\$ 1,984.50

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/05/2021	NED	Prepared for conference call and reviewed various email communications re: nominees (.2); conference call with J. Suarez, I. Sadovnic, P. Kalbac and SBA re: investor analysis (.6); reviewed nominee analyses prepared by SYT (.3); continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation (6.3).	7.4	\$ 245	\$ 1,813.00
08/05/2021	SBA	Analyzed pending investor questions, status, and prepared agenda to prepare for conference call with J. Suarez, I. Sadovnic, and P. Kalbac (2.2); conference call with J. Suarez, I. Sadovnic, P. Kalbac, and NED re: investor analysis (.6); reviewed investor analysis (1.6).	4.4	\$ 295	\$ 1,298.00
08/06/2021	SYT	Analyzed investor nominee documentation to identify the ultimate beneficial owners and confirm transactions for Canada Life International Limited.	7.6	\$ 245	\$ 1,862.00
08/06/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Vidacos Nominees Limited (2.7), Kredietbank SA Luxembourgeoise (.2), and HA Select (2.7).	5.6	\$ 245	\$ 1,372.00
08/06/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	5.1	\$ 245	\$ 1,249.50
08/06/2021	SBA	Continued to review investor analysis and prepared list of pending responses and records request list for Receiver's Counsel.	3.8	\$ 295	\$ 1,121.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/09/2021	SYT	Analyzed investor nominee documentation to identify the ultimate beneficial owners and confirm transactions for Canada Life International Assurance (Ireland) DAC.	8.3	\$ 245	\$ 2,033.50
08/09/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners and prepared requests for additional records for nominees HA Select (1.7), Natixis (1.1), BlueOrange Bank (1.3), and Swedbank (2.1).	6.2	\$ 245	\$ 1,519.00
08/09/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation (7.2); analyzed investor trades export to identify additional potential nominees that are net winners (.9).	8.1	\$ 245	\$ 1,984.50
08/09/2021	SBA	Analyzed inactive nominees to quantify investments and prepared schedule of same (2.9); reviewed investor analysis and prepared investor nominee requests for anonymized information for Bank Hapoalim, Bank Lombard Odier & Co Ltd, Banque de Luxembourg, Six Sis, and Union Bancaire Privee (3.3).	6.2	\$ 295	\$ 1,829.00
08/10/2021	SYT	Analyzed investor nominee documentation to identify the ultimate beneficial owners and confirm transactions for MFEX AB/MFEX Lux/Sgb Suisse.	8.1	\$ 245	\$ 1,984.50
08/10/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Six Sis AG (.3), and CA Indosuez (.4).	0.7	\$ 245	\$ 171.50

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/10/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	7.2	\$ 245	\$ 1,764.00
08/10/2021	SBA	Continued to review investor nominee transactions to identify ultimate beneficial owners, reviewed responses to inquiries from nominees and prepared additional records requests for ABN Amro, First International Bank of Israel, CA Indosuez, and Natixis Bank (5.2); reviewed investor analysis (.9).	6.1	\$ 295	\$ 1,799.50
08/11/2021	SYT	Continued to analyze investor nominee documentation to identify the ultimate beneficial owners for the nominees Caceis Bank and Capital Investment.	7.7	\$ 245	\$ 1,886.50
08/11/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	8.1	\$ 245	\$ 1,984.50
08/11/2021	SBA	Continued to analyze investor nominee transactions to identify ultimate beneficial owners, reviewed responses to inquiries from nominees and prepared additional records requests for MFEX, BNP Paribas, Banque Luxembourg and Quilter International.	3.3	\$ 295	\$ 973.50
08/12/2021	SYT	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Lawshare.	7.9	\$ 245	\$ 1,935.50

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/12/2021	CDB	Reviewed new investor nominee documentation and response from Pictet & Cie and updated ultimate beneficial owner analysis.	0.4	\$ 245	\$ 98.00
08/12/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation (4.3); prepared summary and detailed schedule of inactive and non-responsive nominees (2.8).	7.1	\$ 245	\$ 1,739.50
08/12/2021	SBA	Analyzed investor transactions to prepare schedule of net winner potential nominees (2.6); reviewed investor analysis (1.4); reviewed responses to inquiries from nominees and prepared additional records requests for Banquet Pictet and updated status summary (1.2).	5.2	\$ 295	\$ 1,534.00
08/13/2021	SBA	Continued investor analysis and reviewed transfers and switches (2.8); reviewed investor nominee transactions for Capital International and Caceis to identify ultimate beneficial owners and prepared records requests (1.9).	4.7	\$ 295	\$ 1,386.50
08/16/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Caceis (.5), and Vidacos Nominees (.7).	1.2	\$ 245	\$ 294.00
08/16/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	5.7	\$ 245	\$ 1,396.50

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/16/2021	SBA	Analyzed inactive potential additional nominees and non-responsive nominees to quantify investments and finalized summary schedules (3.7); continued to analyze investor nominee records and document request responses to identify ultimate beneficial owners for Lawshare, Vidacos, Six Sis, Canada Life, The First Bank of Israel (3.4).	7.1	\$ 295	\$ 2,094.50
08/17/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Canada Life International (.4), First International Bank of Israel (3.5), Union Bancaire Privee (1.1), and UBS (.3).	5.3	\$ 245	\$ 1,298.50
08/17/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	4.7	\$ 245	\$ 1,151.50
08/17/2021	SBA	Reviewed investor analysis and analyzed responses from nominees and ultimate beneficial owners for Canada Life, Israel Discount Bank, The First Bank of Israel, Union Bancaire Privee, and UBS Switzerland.	3.9	\$ 295	\$ 1,150.50
08/18/2021	SYT	Continued to analyze investor nominee and ultimate beneficial owner records to confirm and identify investor subscriptions and redemptions for the nominee Lawshare.	8.3	\$ 245	\$ 2,033.50
08/18/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for KBL (.4), Kredietbank SA Luxembourg (1.1), and Union Bancaire Privee (.4).	1.9	\$ 245	\$ 465.50

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/18/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	7.5	\$ 245	\$ 1,837.50
08/18/2021	SBA	Analyzed responses from nominees to identify ultimate beneficial owners for Kredietbank SA Luxembourgeoise, KBL European Private Bankers, The First International Bank of Israel, and Union Bancaire Privee.	2.9	\$ 295	\$ 855.50
08/19/2021	SYT	Continued to analyze investor nominee and ultimate beneficial owner records to confirm and identify investor subscriptions and redemptions for the nominee Lawshare.	8.1	\$ 245	\$ 1,984.50
08/19/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Quilter International Isle of Man (1.8); analyzed investor documentation received directly from ultimate beneficial owners to identify the related nominees (4.2).	6.0	\$ 245	\$ 1,470.00
08/19/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	4.8	\$ 245	\$ 1,176.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/19/2021	SBA	Reviewed investor nominee records to identify missing documents and made requests to Receiver's Counsel re: same (1.4); analyzed responses from investor nominees to identify ultimate beneficial owners for Quilter International Isle of Man Ltd., Vidacos, and Bank Hapoalim (2.4); identified nominees with potential subsequent nominees (1.3).	5.1	\$ 295	\$ 1,504.50
08/20/2021	SYT	Analyzed investor nominee and ultimate beneficial owner records in order to confirm and reconcile investor transfers for the nominee Lawshare.	7.6	\$ 245	\$ 1,862.00
08/20/2021	CDB	Analyzed investor nominee documentation and responses to identify the ultimate beneficial owners for Credit Suisse (.3), Pictet & Cie (1.1), UBS (.7), and unclaimed nominees (3.2).	5.3	\$ 245	\$ 1,298.50
08/20/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	7.7	\$ 245	\$ 1,886.50
08/20/2021	SBA	Analyzed new records for investors received from Receiver's Counsel (1.4); analyzed responses from investor nominees MFEX, HA Select, and Lombard Odier (3.7); continued to analyze situations with multiple ultimate beneficial owners and prepared schedule of same (.9).	6.0	\$ 295	\$ 1,770.00
08/23/2021	SYT	Analyzed investor nominee documentation to identify the ultimate beneficial owners and confirm subscriptions and redemptions for EIM Nominees Limited.	7.8	\$ 245	\$ 1,911.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/23/2021	NED	Continued to prepare investor analyses, including tracing of nominee transactions for ABN Amro, Banque de Luxembourg, HSBC France Account, Kredietbank SA; KBL European Private Bankers, and MFEX.	8.1	\$ 245	\$ 1,984.50
08/23/2021	SBA	Analyzed response from Quilter International Isle of Man and correspondence with Receiver's Counsel re: same (.9); reviewed responses from MFEX and updated investor analysis (.6); reviewed investor analysis for ABN Amro, ADS Securities, Brown Brothers, and Vidacos Nominees and responded to inquiry from NED (2.7).	4.2	\$ 295	\$ 1,239.00
08/24/2021	NED	Reviewed activity and further traced transactions for the following nominees: Clearstream Banking; Bank Julius Baer & Co; Citco Global Custody (1.6); Quilter International Isle of Man Limited (.9); The First International Bank of Israel Ltd. (.7); Vidacos Nominees Limited (.9); and reviewed reconciliation of bank activity to investor analysis for TCA LTD investors during the years 2013-2015 (4.7).	8.8	\$ 245	\$ 2,156.00
08/24/2021	SBA	Reviewed investor nominee responses from Crescent, CA Indosuez Wealth, and Bank Leumi and Quilter and updated investor analysis (2.7); reviewed investor analysis for nominees EIM Nominees and Lawshare and made records request (1.4); analyzed transactions for Canada Life International and responded to inquiry from P. Kalbac (.6); analyzed distribution methods (.7).	5.4	\$ 295	\$ 1,593.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/25/2021	NED	Reviewed reconciliation of bank activity to the investor analysis for TCA Ltd investors for the period of 2012 to 2015 (1.9); reviewed reconciliation of bank activity to investor analysis for TCA Ltd investors for the period of 2016 to 2019 (3.1); reconciled cash activity to investor analyses for the following nominees: BNP Paribas Securities Nominees Ltd (.6); BNY AIS Nominees Ltd (.1); CA Indosuez Wealth (Europe) (.6); Caceis BK Lux (1.2); Cannon Investments Limited (.2); Capital International (Nominees) Limited (.2); EFG Bank (.4).	8.3	\$ 245	\$ 2,033.50
08/25/2021	SBA	Analyzed responses and new documents received from investor nominees Quilter International, Vidacos, and CA Indosuez Wealth to identify ultimate beneficial owners (2.1); reviewed investor analysis for EIM and Lawshare (.9).	3.0	\$ 295	\$ 885.00
08/26/2021	NED	Reconciled bank activity to investor analyses for the following nominees: EIM Nominees Limited (1.3); Old Mutual International Isle of Man Limited (.2); and UBS AG Zurich / UBS Switzerland AG (6.3).	7.8	\$ 245	\$ 1,911.00
08/26/2021	SBA	Analyzed investor records and updated summary of investor responses and pending questions.	1.4	\$ 295	\$ 413.00
08/27/2021	NED	Reconciled bank activity to investor analyses for the following nominees: UBS AG Zurich / UBS Switzerland AG.	2.4	\$ 245	\$ 588.00
08/27/2021	SBA	Analyzed investor transactions and reconciled transfers.	2.6	\$ 295	\$ 767.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/30/2021	CDB	Performed quality control on bank reconciliation including investigating any differences between the bank activity and Trades Export, further reconciled transactions due to missing bank records and identified reinvested fees.	8.3	\$ 245	\$ 2,033.50
08/30/2021	SBA	Analyzed responses from nominees Banque Pictet and Bank Lombard with new records and updated investor analysis (.8); prepared distribution analysis workpaper and summary (4.3).	5.1	\$ 295	\$ 1,504.50
08/31/2021	CDB	Continued to perform quality control on bank reconciliation including investigating any differences between the bank activity and Trades Export, further reconciled transactions due to missing bank records and identified reinvested fees.	8.1	\$ 245	\$ 1,984.50
09/01/2021	CDB	Reviewed bank documentation and responses to trace the UBO for Cannon Investments Limited (1.1), Natixis Bank (.2), and Butterfield/ABN Amro (1.7).	3.0	\$ 245	\$ 735.00
09/01/2021	NED	Reconciled bank activity to investor analyses for the nominees UBS AG Zurich and UBS Switzerland AG (2.1); conference call with J. Suarez, P. Kalbac and SBA re: investor analysis (.4); continued to prepare investor analysis (.4); performed quality control on bank reconciliation including investigating any differences between the bank activity and Trades Export, further reconciled transactions due to missing bank records and identified reinvested fees (3.1).	6.0	\$ 245	\$ 1,470.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/01/2021	SBA	Reviewed investor analysis to prepare for call with J. Suarez, P. Kalbac and NED re: investor analysis (1.1); conference call with J. Suarez, P. Kalbac and NED re: investor analysis (.5); continued investor analysis and summarized investor analysis call and action items for Receiver's Counsel (.6); reviewed responses from nominees Cannon Investments, Natixis Bank, and ABN Amro (1.8).	4.0	\$ 295	\$ 1,180.00
09/02/2021	CDB	Reviewed bank documentation and responses to identify the ultimate beneficial owners for nominees Butterfield/ABN Amro (3.5), and Rose Nominees Limited (.7).	4.2	\$ 245	\$ 1,029.00
09/02/2021	NED	Continued to perform quality control on bank reconciliation including investigating any differences between the bank activity and Trades Export, further reconciled transactions due to missing bank records and identified reinvested fees.	8.2	\$ 245	\$ 2,009.00
09/03/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for Bank Lombard.	5.5	\$ 245	\$ 1,347.50
09/03/2021	NED	Continued to perform quality control on bank reconciliation including investigating any differences between the bank activity and Trades Export, further reconciled transactions due to missing bank records and identified reinvested fees.	6.2	\$ 245	\$ 1,519.00
09/03/2021	SBA	Analyzed responses from nominees to identify ultimate beneficial owners for Bank Lombard, EIM Nominees, Lawshare Nominees, Raiffesen Bank, Credit Suisse, and Caceis (3.4); continued to review investor analysis (3.2).	6.6	\$ 295	\$ 1,947.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/07/2021	SYT	Continued to analyze investor nominee to identify the ultimate beneficial owners for subscriptions and redemptions for the nominee EIM Nominees Limited.	6.2	\$ 245	\$ 1,519.00
09/07/2021	NED	Continued to perform quality control on bank reconciliation including investigating any differences between the bank activity and Trades Export, further reconciled transactions due to missing bank records and identified reinvested fees (4.9); continued to prepare investor analysis and reconcile transactions (3.4).	8.3	\$ 245	\$ 2,033.50
09/08/2021	SYT	Analyzed investor nominee records to identify the ultimate beneficial owners and reconcile the transfers in and transfers out between EIM Nominees Limited and Lawshare Nominees Ltd. a/c RICCSH.	7.9	\$ 245	\$ 1,935.50
09/08/2021	CDB	Analyzed bank activity for potential investor transactions not reconciled to Trades Export to determine if they should be included for purposes of distribution calculation.	5.0	\$ 245	\$ 1,225.00
09/08/2021	NED	Reviewed nominee analyses prepared by CDB (.3); updated investor analysis to include ultimate beneficial owner information for: EFG Bank, Cannon Investments, CA Indosuez; Bank Leumi; Natixis Bank (1.2); continued to prepare investor analysis (4.7).	6.2	\$ 245	\$ 1,519.00
09/08/2021	SBA	Analyzed investor transactions and additional records received from nominee EFG Bank.	1.4	\$ 295	\$ 413.00
09/09/2021	CDB	Analyzed bank activity for potential investor transactions not reconciled to Trades Export to determine if they should be included for purposes of distribution calculation.	4.3	\$ 245	\$ 1,053.50

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/09/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	6.2	\$ 245	\$ 1,519.00
09/10/2021	CDB	Reconciled the investor analysis to the analysis of net winners and losers (7.6); provided information on Banque Syz ultimate beneficial owners as requested by Receiver's Counsel (.3).	7.9	\$ 245	\$ 1,935.50
09/10/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	7.7	\$ 245	\$ 1,886.50
09/10/2021	SBA	Analyzed investor nominees EIM and Lawshare to determine ultimate beneficial owners and reconciled transfers between the nominees (1.8); continued investor analysis for distribution calculations (1.9).	3.7	\$ 295	\$ 1,091.50
09/13/2021	SYT	Continued to analyze investor nominee records to identify the ultimate beneficial owners and reconcile the transfers in and transfers out between EIM Nominees Limited and Lawshare Nominees Ltd. a/c RICCSH.	6.8	\$ 245	\$ 1,666.00
09/13/2021	CDB	Continued to analyze bank activity for potential investor transactions not reconciled to Trades Export to determine if they should be included for purposes of distribution calculation.	8.1	\$ 245	\$ 1,984.50

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/13/2021	SBA	Analyzed nominee responses from BNP Paribas, Raiffesen Bank, Bank Lombard, Caceis, Sherpa, and Bruellan, updated investor analysis, updated investor summary, and provided update to Receiver's Counsel.	3.8	\$ 295	\$ 1,121.00
09/14/2021	CDB	Continued to analyze bank activity for potential investor transactions not reconciled to Trades Export to determine if they should be included for purposes of distribution calculation.	4.2	\$ 245	\$ 1,029.00
09/14/2021	NED	Continued to prepare investor analysis (.2); conference call with J. Perlman, J. Suarez, P. Kalbac, J. Genovese and SBA re: investor analysis and open issues (1.5).	1.7	\$ 245	\$ 416.50
09/14/2021	SBA	Analyzed response from nominees BNP Paribas (.7); analyzed and prepared schedule of investors with related names to determine if they should be combined (1.1); analyzed remaining nominees without adequate ultimate beneficial owner information (2.1); continued review of investor analysis (2.4); conference call with J. Perlman, J. Suarez, J. Genovese, P. Kalbac and NED re: investor analysis (1.5).	7.8	\$ 295	\$ 2,301.00
09/15/2021	CDB	Continued to analyze bank activity for potential investor transactions not reconciled to Trades Export to determine if they should be included for purposes of distribution calculation.	7.9	\$ 245	\$ 1,935.50
09/15/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	6.4	\$ 245	\$ 1,568.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/16/2021	CDB	Continued to analyze bank activity for potential investor transactions not reconciled to Trades Export to determine if they should be included for purposes of distribution calculation.	3.8	\$ 245	\$ 931.00
09/16/2021	SBA	Continued investor analysis including review of transactions, uniform investor names and transfers and switches (4.2); analyzed transactions for non-responsive and partially responsive nominees to determine amounts subject to subordination and prepared summary schedule of same (3.9).	8.1	\$ 295	\$ 2,389.50
09/17/2021	NED	Analyzed transactions for nominees that are to be subordinated claims (1.7); reviewed ultimate beneficial owner analysis for nominees EIM and Lawshare with SYT (1.0); continued to prepare investor analysis (3.5).	6.2	\$ 245	\$ 1,519.00
09/17/2021	SBA	Reviewed transactions for investors to subordinate and quantified amounts (1.2); analyzed investor transactions and matched transfers with related subscription amounts (1.9).	3.1	\$ 295	\$ 914.50
09/20/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	7.4	\$ 245	\$ 1,813.00
09/20/2021	SBA	Continued to review investor analysis and analyzed transfers between investors.	1.9	\$ 295	\$ 560.50
09/20/2021	MMY	Reviewed investor analysis and tracing of funds.	0.5	\$ 340	\$ 170.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/21/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	9.6	\$ 245	\$ 2,352.00
09/21/2021	SBA	Continued review of investor analysis transactions, transfers and uniform investor names (6.3); reviewed investor nominee responses from Crescent Trustees and Vidacos (.8).	7.1	\$ 295	\$ 2,094.50
09/22/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for The First International Bank of Israel (1.2), Rose Nominees (1.0), Create Lead limited (.2), ABN Amro NV (.3), Banque de Luxembourg (.2), Capital International Nominees Limited (.5), and Vidacos Nominees Limited Designation SPI (.5); reviewed investor support and transactions to prepare schedule of uniform ultimate beneficial owner names for distribution analysis (4.4).	8.3	\$ 245	\$ 2,033.50
09/22/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	8.1	\$ 245	\$ 1,984.50
09/22/2021	SBA	Reviewed Banco Inversis / CA Indosuez Wealth (Sucursal en Espaa) investor nominee production and updated investor analysis (.6); analyzed investor nominee transactions and record productions from Vidacos Nominees Ltd. and RBC Cees Nominees Ltd. (1.1); continued review of investor analysis for distribution plan (4.4); conference call with P. Kalbac re: distribution plan (.1).	6.2	\$ 295	\$ 1,829.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/23/2021	CDB	Continued to analyze investor supporting documentation and transactions to prepare schedule of uniform ultimate beneficial owner names for distribution analysis. Consolidated related investor names for purposes of the distribution analysis.	8.2	\$ 245	\$ 2,009.00
09/23/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation (8.9); reviewed analysis of EIM and Lawshare (.9).	9.8	\$ 245	\$ 2,401.00
09/23/2021	SBA	Analyzed new investor nominee production from Credit Suisse (1.1); continued to review investor analysis for distribution analysis (4.6),	5.7	\$ 295	\$ 1,681.50
09/24/2021	CDB	Analyzed investor nominee documentation to identify the ultimate beneficial owners for UBS (.3), KBL/Bank Lombard (2.5), Bank Leumi (.2), ADS Securities (.2), and Capital International (.3); continued to analyze investor support and transactions to prepare schedule of uniform ultimate beneficial owner names for distribution analysis (4.9).	8.4	\$ 245	\$ 2,058.00
09/24/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	8.6	\$ 245	\$ 2,107.00
09/24/2021	SBA	Continued to review investor analysis for distribution calculations (3.3); continued to analyze Credit Suisse nominee records (1.6); analyzed investor transfers (2.7).	7.6	\$ 295	\$ 2,242.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/25/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	4.9	\$ 245	\$ 1,200.50
09/26/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	8.9	\$ 245	\$ 2,180.50
09/27/2021	CDB	Reviewed supporting documentation and transactions to consolidate and determine list of ultimate beneficial owners for distribution analysis (1.1); reviewed and verified bank and nominee documentation for ultimate beneficial owner information for Vitalis Capital Partners II LP (1.1); and HA Select/TCA Vitalis Capital Partners, L.P. (.5).	2.7	\$ 245	\$ 661.50
09/27/2021	NED	Continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation.	8.4	\$ 245	\$ 2,058.00
09/27/2021	SBA	Analyzed investor nominee records provided by Crescent Trustees Ltd. and updated investor analysis (.7); continued investor analysis for distribution calculation (6.9).	7.6	\$ 295	\$ 2,242.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/28/2021	NED	Prepared summary list of investors and converted investments to USD currency (3.1); prepared pro rata distribution analysis for investors with net losses for the scenarios including and excluding subordinated claims (2.3); continued to analyze Trades Export and build investor database comprised of over 8,800 transactions to identify final investors on a one by one basis, trace transfers and switches, calculate adjustments for gains on transfers and switches, and determine investor status for distribution calculation (4.2).	9.6	\$ 245	\$ 2,352.00
09/28/2021	SBA	Analyzed transactions for investor nominee EFG Bank and reconciled transfers (1.5); continued investor analysis for rising tide and pro rata distribution calculations (4.7).	6.2	\$ 295	\$ 1,829.00
09/29/2021	NED	Continued to prepare distribution analysis for scenarios including and excluding subordinated investors (2.4); prepared schedule of subordinated claims with explanations (4.9); prepared schedule of net winners (.4); reviewed distribution analysis and related schedules (1.4).	9.1	\$ 245	\$ 2,229.50
09/29/2021	SBA	Prepared distribution calculations using net investment method and rising tide method for multiple scenarios and prepared multiple summary and detailed schedules.	9.3	\$ 295	\$ 2,743.50
09/30/2021	NED	Performed quality control on investor names (1.0); performed quality control on deliverables (.5).	1.5	\$ 245	\$ 367.50
09/30/2021	SBA	Continued distribution calculations and finalized summary and detailed schedules and sent deliverables to Receiver and Receiver's Counsel.	7.9	\$ 295	\$ 2,330.50
Investor and Distribution Analyses Subtotal			1,288.4		\$ 324,779.50

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
General Analyses:					
07/01/2021	SBA	Continued preparation of exhibits to complaint for American Express charges for the benefit of insiders as requested by M. Friedman.	4.9	\$ 295	\$ 1,445.50
07/14/2021	SBA	Prepared Receiver's Fifth Quarterly Status Report update (.7); analyzed bank account activity database to prepare income and expense schedule requested by I. Sadovnic (3.5).	4.2	\$ 295	\$ 1,239.00
07/19/2021	NED	Reviewed Receiver's Fifth Quarterly Status Report.	0.4	\$ 245	\$ 98.00
07/19/2021	SBA	Prepared forensic investigation section of Receiver's Fifth Quarterly Status Report (3.1); analyzed third production set from Lucosky Brookman LLP (3.2).	6.3	\$ 295	\$ 1,858.50
07/20/2021	SBA	Analyzed Lucosky Brookman records and reconciled invoices to disbursements (3.9); continued to prepare forensic accounting section of Receiver's Fifth Status Report (.4).	4.3	\$ 295	\$ 1,268.50
07/21/2021	SBA	Finalized forensic accounting portion of Receiver's Fifth Status Report and submitted to I. Sadovnic (.8); conference call with I. Sadovnic re: American Express analysis (.1); analyzed investment banking fees and reconciled IB Fees per the NAV package to bank activity (2.9).	3.8	\$ 295	\$ 1,121.00
07/22/2021	NED	Reviewed NAV packages and prepared questions for interview of whistleblower.	1.2	\$ 245	\$ 294.00
07/22/2021	SBA	Analysis of investment banking (IB) fees based on NAV packages to determine fees paid and fees written off for January 2018 through July 2018.	3.9	\$ 295	\$ 1,150.50

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/23/2021	SBA	Analyzed NAV packages for monthly changes to IB and advisory fees.	1.1	\$ 295	\$ 324.50
07/27/2021	SBA	Analyzed monthly NAV packages for and investment banking fee payments and adjustments.	1.4	\$ 295	\$ 413.00
07/28/2021	NED	Prepared for conference call with whistleblower (.5); conference call with Receiver's Counsel and whistleblower (1.0).	1.5	\$ 245	\$ 367.50
07/28/2021	SBA	Reviewed monthly NAV packages to prepare for call with whistleblower (.7); conference call with whistleblower, Receiver's Counsel and NED re: NAV packages (1.0).	1.7	\$ 295	\$ 501.50
07/29/2021	SBA	Analyzed IB and advisory fee payments and adjustments/write-offs based on monthly portfolio activity spreadsheets for 2018.	4.3	\$ 295	\$ 1,268.50
08/03/2021	SBA	Analyzed Coutts Bank accounts for the year 2020 and prepared schedule requested by M. Hall for tax preparation (1.6); reviewed portfolio activity for payments made by borrowers for 2016 through 2019 (1.7).	3.3	\$ 295	\$ 973.50
08/04/2021	CFL	Analyzed portfolio activity for the period January 2016 through December 2019 in connection with investment banking and advisory fee analysis.	7.9	\$ 195	\$ 1,540.50
08/05/2021	CFL	Continued to analyze portfolio activity for the period January 2016 through December 2019 in connection with investment banking and advisory fee analysis.	8.1	\$ 195	\$ 1,579.50

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/05/2021	SBA	Analyzed investment banking and advisory fee payments for 2019 and prepared schedules requested by Receiver's Counsel (2.4); analyzed NAV packages and responded to inquiry from I. Sadovnic re: accrued interest (.4).	2.8	\$ 295	\$ 826.00
08/06/2021	CFL	Continued to analyze portfolio activity for the period January 2016 through December 2019 in connection with investment banking and advisory fee analysis (.8); analyzed portfolio activity payment information and traced payments to the bank activity for the period June 2016 through March 2017 (6.5).	7.3	\$ 195	\$ 1,423.50
08/06/2021	SBA	Analyzed IB and advisory fee payments per monthly portfolio activity for 2017 and 2018 to determine payment amounts (2.9); conference call with M. Friedman re: IB fee payments (.2).	3.1	\$ 295	\$ 914.50
08/09/2021	CFL	Analyzed portfolio activity payment information and traced payments to the bank activity for the period March 2017 through February 2018.	7.7	\$ 195	\$ 1,501.50
08/09/2021	CDB	Updated the master bank activity analysis including the reconciliation of intercompany transfers.	1.4	\$ 245	\$ 343.00
08/10/2021	CFL	Analyzed portfolio activity payment information and traced payments to the bank activity for the period February 2018 through April 2019.	7.8	\$ 195	\$ 1,521.00
08/10/2021	CDB	Updated the master bank analysis and traced intercompany transfers.	7.1	\$ 245	\$ 1,739.50
08/10/2021	SBA	Reviewed portfolio payment analysis for 2016 through 2019 prepared by CFL.	1.1	\$ 295	\$ 324.50

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/11/2021	CFL	Analyzed portfolio activity payment information and traced payments to the bank activity for the period April 2019 through December 2019.	7.7	\$ 195	\$ 1,501.50
08/11/2021	CDB	Updated the master bank activity analysis including categorizing transactions and reconciling intercompany transfers and borrower transactions.	8.1	\$ 245	\$ 1,984.50
08/11/2021	SBA	Prepared questions for interview of former manager of corporate restructuring at TCA as requested by I. Sadovnic (.6); analyzed monthly NAV packages and portfolio activity worksheets in connection with IB fee and advisory fee analysis (3.5).	4.1	\$ 295	\$ 1,209.50
08/12/2021	CFL	Analyzed portfolio activity payment information and traced payments to the bank activity for the period February 2018 through April 2019.	7.2	\$ 195	\$ 1,404.00
08/12/2021	CDB	Continued master bank activity analysis including categorizing transactions and reconciling intercompany transfers and borrower transactions.	7.5	\$ 245	\$ 1,837.50
08/12/2021	SBA	Analyzed bank activity for payments related to TCA Aerospace as requested by I. Sadovnic (1.1); researched and responded in inquiry from I. Sadovnic related to Press distributions (.9).	2.0	\$ 295	\$ 590.00
08/13/2021	CFL	Analyzed IB and advisory fees for Write-down/Impairments for the period January 2019 through February 2019 (1.8); analyzed portfolio activity payment information (4.3).	6.1	\$ 195	\$ 1,189.50
08/16/2021	CFL	Analyzed IB and advisory fees for Write-down/Impairments for the period February 2019 through November 2019 and January 2016 through January 2017.	7.8	\$ 195	\$ 1,521.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/16/2021	CDB	Updated master bank analysis categories, traced intercompany transfers, and identified borrower transactions.	6.9	\$ 245	\$ 1,690.50
08/17/2021	CFL	Analyzed IB and advisory fees for write-down/impairments for the periods February 2017 through December 2017 and December 2018 (6.2); analyzed portfolio activity payment information (1.9).	8.1	\$ 195	\$ 1,579.50
08/17/2021	CDB	Updated the master bank analysis categories, traced intercompany transfers, and identified borrower transactions.	3.2	\$ 245	\$ 784.00
08/17/2021	SBA	Analyzed monthly portfolio activity payments for 2016 through 2019 to confirm deposits from borrowers.	2.6	\$ 295	\$ 767.00
08/18/2021	CFL	Analyzed portfolio activity payment information in connection with IB/Advisory fee analysis.	7.9	\$ 195	\$ 1,540.50
08/18/2021	CDB	Updated the master bank analysis, traced intercompany transfers, and identified borrower transactions.	6.5	\$ 245	\$ 1,592.50
08/18/2021	SBA	Analyzed monthly portfolio activity payments and IB fees for 2016 through 2019.	2.2	\$ 295	\$ 649.00
08/19/2021	CFL	Continued analysis of portfolio activity payment information in connection with IB/Advisory fee analysis.	7.2	\$ 195	\$ 1,404.00
08/19/2021	CDB	Updated master bank analysis, traced intercompany transfers, and identified borrower transactions.	2.2	\$ 245	\$ 539.00
08/19/2021	SBA	Reviewed IB / advisory fee analysis prepared by CFL (.9); analyzed 2020 Coutts Bank account activity in response to request from M. Hall (1.6).	2.5	\$ 295	\$ 737.50

Invoice Number: 30689

Matter ID: 293.0000



For Professional Services Rendered July 1, 2021 through September 30, 2021.

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/20/2021	CFL	Continued analysis of portfolio activity payment information in connection with IB/Advisory fee analysis.	6.2	\$ 195	\$ 1,209.00
08/20/2021	CDB	Updated master bank activity analysis and identified borrower transactions.	2.6	\$ 245	\$ 637.00
08/20/2021	SBA	Reviewed Receiver's Fifth Quarterly Status Report.	0.6	\$ 295	\$ 177.00
08/23/2021	CFL	Analyzed portfolio activity payment information and traced to the bank activity for the period May 2016 through June 2017.	7.6	\$ 195	\$ 1,482.00
08/23/2021	CDB	Updated the master bank activity analysis categories, traced intercompany transfers, and identified borrower transactions.	6.6	\$ 245	\$ 1,617.00
08/23/2021	SBA	Researched and responded to question from M. Hall related to sources of funds deposits into Coutts Bank accounts for T-Cap Marketing account x0573 and TCA Credit Management account x2680.	0.8	\$ 295	\$ 236.00
08/24/2021	CFL	Analyzed portfolio activity payment information and traced to the bank activity for the period June 2017 through October 2018.	7.0	\$ 195	\$ 1,365.00
08/24/2021	CDB	Continued to update the master bank activity analysis categories, traced intercompany transfers, and identified borrower transactions.	6.1	\$ 245	\$ 1,494.50
08/24/2021	SBA	Conference call with J. Perlman, I. Sadovnic and J. Suarez re: Master Fund flow of funds.	0.3	\$ 295	\$ 88.50

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For Professional Services Rendered July 1, 2021 through September 30, 2021.

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/25/2021	CFL	Analyzed IB and advisory fees for write-down/impairments for the periods January 2016 through August 2016 (1.6); analyzed portfolio activity payment information and traced to the bank activity for the period October 2018 December 2019 (6.3).	7.9	\$ 195	\$ 1,540.50
08/25/2021	CDB	Continued to update the master bank activity analysis categories, traced intercompany transfers, and identified borrower transactions.	7.9	\$ 245	\$ 1,935.50
08/25/2021	SBA	Analyzed flow of funds between Master Fund accounts and prepared summary tables and chart of same.	4.9	\$ 295	\$ 1,445.50
08/26/2021	CFL	Analyzed IB and advisory fees for write-down/impairments for the periods August 2016 through November 2019 (4.4); reviewed Lucosky Brookman invoices and trust ledger payments (3.4).	7.8	\$ 195	\$ 1,521.00
08/26/2021	CDB	Continued to update the master bank activity analysis categories, traced intercompany transfers, and identified borrower transactions.	7.9	\$ 245	\$ 1,935.50
08/26/2021	SBA	Reviewed IB and advisory fee analysis (1.2); analyzed Lucosky Brookman second and third productions including invoices and trust ledgers to agree activity to bank account activity (2.8).	4.0	\$ 295	\$ 1,180.00
08/27/2021	CDB	Continued to update the master bank activity analysis categories, traced intercompany transfers, and identified borrower transactions.	7.7	\$ 245	\$ 1,886.50
08/27/2021	SBA	Analysis of payments received for IB and advisory fees for 2016 through 2019.	3.1	\$ 295	\$ 914.50

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For Professional Services Rendered July 1, 2021 through September 30, 2021.

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/31/2021	SBA	Analyzed and reconciled payments from borrowers to TCA in connection with monthly NAV analysis for 2016 through 2019 (4.2); drafted memorandum of IB and advisory fees (3.9).	8.1	\$ 295	\$ 2,389.50
09/01/2021	CFL	Continued to analyze payments made for IB and advisory fees and traced to the bank activity.	3.2	\$ 195	\$ 624.00
09/01/2021	CDB	Updated the master bank analysis, traced intercompany transfers, and identified borrowers.	5.1	\$ 245	\$ 1,249.50
09/01/2021	SBA	Analyzed deposits from borrowers and reconciled to bank activity for 2016 to 2019.	3.9	\$ 295	\$ 1,150.50
09/02/2021	CFL	Reviewed IB fee payment information (.5); analyzed new production of Lucosky Brookman client trust ledgers and traced transactions to the bank activity (7.6).	8.1	\$ 195	\$ 1,579.50
09/02/2021	CDB	Updated the master bank analysis, traced intercompany transfers, and identified borrowers (1.1); reconciled the Portfolio Activity borrower payment activity to the bank account activity (2.9).	4.0	\$ 245	\$ 980.00
09/02/2021	SBA	Continued analysis of portfolio activity payments and NAV packages for 2016 through 2019 (3.4); continued IB fee memorandum (3.1); reviewed Lucosky Brookman trust ledger and invoice analysis (.9).	7.4	\$ 295	\$ 2,183.00
09/03/2021	CFL	Analyzed the Lucosky Brookman detailed trust ledger activity and traced transactions to the bank activity.	7.3	\$ 195	\$ 1,423.50
09/03/2021	CDB	Traced the portfolio activity payments to the bank activity for 2016 to 2019.	2.2	\$ 245	\$ 539.00

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For Professional Services Rendered July 1, 2021 through September 30, 2021.

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/07/2021	CFL	Continued to analyze the Lucosky Brookman detailed trust ledger activity (.2); analyzed invoices paid by Lucosky Brookman trust ledger transactions (4.8).	5.0	\$ 195	\$ 975.00
09/07/2021	CDB	Traced the borrower portfolio activity payments to the bank activity for 2016 to 2019.	8.2	\$ 245	\$ 2,009.00
09/07/2021	SBA	Reviewed Lucosky Brookman trust ledger and invoice analysis prepared by CFL (.9); analyzed NAV packages for 2016 through 2019 for write-down and impairments or other adjustments related to IB fees and advisory fees (4.9).	5.8	\$ 295	\$ 1,711.00
09/08/2021	CDB	Continued to trace the portfolio activity payments to the bank activity for 2016 to 2019.	2.9	\$ 245	\$ 710.50
09/08/2021	SBA	Analyzed monthly NAV package and portfolio activity records for IB fee and advisory fee payments, reconciled amounts, and prepared summary schedules of same.	3.9	\$ 295	\$ 1,150.50
09/09/2021	SBA	Continued reconciling portfolio activity payments with bank activity database for the remaining transactions (4.9); reviewed IB and advisory fee payment reconciliation (1.4).	6.3	\$ 295	\$ 1,858.50
09/13/2021	SBA	Continued IB and advisory fee memorandum (2.1); prepared exhibits and summary tables to IB and advisory fee memorandum (2.2).	4.3	\$ 295	\$ 1,268.50
09/16/2021	CDB	Reconciled the borrower portfolio activity payments to the bank analysis.	4.4	\$ 245	\$ 1,078.00
09/20/2021	SBA	Continued IB and advisory fee memorandum (1.8); analyzed write-offs and impairments of IB and advisory fees for 2016 through 2019 (4.4).	6.2	\$ 295	\$ 1,829.00

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For Professional Services Rendered July 1, 2021 through September 30, 2021.

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/21/2021	CDB	Reconciled the borrower payments based on the monthly portfolio activity to the bank activity for 2016 through 2019.	7.2	\$ 245	\$ 1,764.00
09/27/2021	CDB	Reconciled the borrower payments based on the monthly portfolio activity to the bank activity.	5.2	\$ 245	\$ 1,274.00
09/28/2021	CDB	Continued to reconcile the borrower payments based on the monthly portfolio activity to the bank activity for 2016 through 2019.	8.3	\$ 245	\$ 2,033.50
09/28/2021	SBA	Continued IB and advisory fee memorandum and exhibits.	1.9	\$ 295	\$ 560.50
09/29/2021	CDB	Continued to reconcile the borrower payments based on the monthly portfolio activity to the bank activity for 2016 through 2019.	7.9	\$ 245	\$ 1,935.50
09/30/2021	CDB	Continued to reconcile the borrower payments based on the monthly portfolio activity to the bank activity for 2016 through 2019.	5.9	\$ 245	\$ 1,445.50
General Analyses Subtotal			418.1		\$ 100,944.50

Invoice Summary:					
	Investor and Distribution Analyses		1288.4		\$ 324,779.50
	General Analyses		418.1		\$ 100,944.50
			1,706.5		
	Total Amount Due				\$ 425,724.00



Invoice Number: 30689
Matter ID: 293.0000

For Professional Services Rendered July 1, 2021 through September 30, 2021.

Date	Initials	Description	Hours	Rate	Amount
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Please remit payment by mail to:

Yip Associates
2 South Biscayne Blvd., Suite 2690
Miami, FL 33131

Or, via wire transfer to:

IBERIA BANK
200 W Congress Street
Lafayette, LA 70501
ABA Number: **265270413**

IBERIABANK Credit Account Information

IB Customer Name: **YIPCPA, LLC d/b/a YIP ASSOCIATES**
IB Account Number: **4400000149**
Amount of Wire: \$425,724.00

For Credit to: Yip Associates
2 South Biscayne Blvd., Suite 2690
Miami, FL 33131

Exhibit 5(d)

Professional	Initials	Position	Experience	Hours	Rate	Fees
Joseph J. Luzinski	JJL	Sr. Managing Director	33	31.10	\$520.00	\$16,172.00
Mark T. Iammartino	MTI	Sr. Managing Director	23	53.60	\$436.00	\$23,369.60
Shelly L. Cuff	SLC	Director	10	15.40	\$300.00	\$4,620.00
Thomas J. Frey	TJF	Sr. Associate	10	14.70	\$280.00	\$4,116.00
Blended Average Hourly Rate					\$420.54	
Total Fees				114.80		\$48,277.60
Total Amount Due						<u>\$48,277.60</u>
TIMELY PAYMENT OF INVOICES IS ALWAYS APPRECIATED.						PAY AMOUNT ABOVE

TCA Fund Management Group Corp.
c/o Genovese Joblove & Battista
100 SE 2nd Street, Suite 4400
Miami FL 33131

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10/08/2021

			HOURS	
07/07/2021	JJL	Review time and expenses for the fee period through June 30, 2021.	1.00	n/c
07/09/2021	JJL	Review and finalize invoice for the period ended June 30, 2021.	0.50	n/c
08/20/2021	JJL	Review and respond to Elizabeth McIntosh's correspondence regarding DSI's fee statement question by the Securities and Exchange Commission.	0.30	n/c
		Fee Application/Client Billing	0.00	0.00
07/01/2021	JJL	Correspondence to Tom Frey and Shelly Cuff regarding reporting and updated activity on the receiver's accounts.	0.20	
07/14/2021	TJF	Follow up and initiate the wire transfer of remaining funds and closing of the Xcell and Zenergy BB&T bank accounts.	0.40	
	MTI	E-mails with GJB/TCA regarding bank account operations.	0.40	
07/19/2021	JJL	Review and respond to correspondence regarding closure of the lockbox accounts for Xcell and Zenergy.	0.30	
07/22/2021	JJL	Correspondence to Nelson Lamis and Tom Frey regarding closure of the BB&T accounts.	0.30	
	TJF	Review and follow up with Irina Sadovnic regarding the closing of the Zenergy and Xcell accounts.	0.30	
07/23/2021	JJL	Review and respond to Nelson Lamis' correspondence regarding closure of the BB&T lockbox accounts for Xcell and Zenergy.	0.20	
07/26/2021	TJF	Review and update Irina Sadovnic on current TCA Management Fund bank account balance and correspondence regarding same.	0.50	
	TJF	Teams call with Joe Luzinski regarding TCA's account balance and transfer of Xcell funds.	0.10	
07/28/2021	JJL	Review and respond to Nelson Lamis' correspondence regarding the BB&T software update for lockbox access.	0.20	
08/03/2021	JJL	Review correspondence from Polina Golikova regarding interest in the Picasso painting.	0.20	
08/05/2021	JJL	Review and respond to Irina Sadovnic's correspondence regarding interest in the Picasso painting.	0.10	
08/16/2021	JJL	Review and approve independent contractor invoices for JG Advisory and our corporate administrator.	0.40	

TCA Fund Management Group Corp.

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10/08/2021

			HOURS		
08/23/2021	JJL	Review and respond to Miriam Cunningham's correspondence regarding billing and tax reporting.	0.30		
08/25/2021	JJL	Review and respond to request to review and comment on banking account status and transaction processes.	0.30		
	JJL	Telephone call with Tom Frey regarding TCA banking accounts and related questions from the receiver.	0.30		
	TJF	Log into BB&T and download new security software which allows me to access the digital treasury function.	0.40		
	TJF	Telephone call with Irina Sandovic and Jonathan Perlman regarding cash management and closing of the BB&T accounts.	0.30		
	TJF	Follow up with Shelly Cuff, Mark Iammartino, and Nelson Lamis regarding questions from Jonathan Perlman related to cash management and current activity in the accounts.	0.50		
	TJF	Teams call with Mark Iammartino (.1) and Joe Luzinski (.3) regarding the follow up to Jonathan Perlman's questions regarding cash management and closing of the BB&T accounts.	0.40		
08/26/2021	TJF	Telephone call with Nelson Lamis on Jonathan Perlman's banking requests.	0.50		
	TJF	Draft final e-mail to Jonathan Perlman responding to his questions regarding the BB&T banking details and send to Joe Luzinski for review.	0.20		
08/27/2021	JJL	Review and respond to Tom Frey's correspondence regarding TCA bank accounts and transition of same.	0.20		
	TJF	Make updates to the e-mail draft for Jonathan Perlman and send a final e-mail updating him on the status of the account transfers.	0.30		
	TJF	Follow up with Nelson Lamis on the next steps to transfer funds from the BB&T accounts to Axos accounts.	0.20		
08/30/2021	TJF	Review the TCA bank account details at BB&T and send an update to Jonathan Perlman.	0.30		
09/02/2021	TJF	Communications with Nelson Lamis regarding the BB&T account signatory authority and transfer of the BB&T account balances to the Axos account.	0.40		
	TJF	Follow up with Jonathan Perlman regarding the current BB&T account signers and the status of the BB&T transfers.	0.30		
09/07/2021	JJL	Review and respond to Nelson Lamis' correspondence from Baker Donaldson and further correspondence to Jonathan Perlman regarding same.	0.20		
09/21/2021	TJF	Research details of the BB&T Zenergy account transfer and send Joe Luzinski an e-mail explaining same.	0.40		
		Business Analysis	9.10		3,378.40
07/01/2021	TJF	Update the receiver's quarterly report and send to Joe Luzinski and Shelly Cuff for review.	2.80		
07/02/2021	TJF	Follow up with Irina Sadovnic regarding miscellaneous deposits in Axos accounts, update the			

TCA Fund Management Group Corp.

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			HOURS
		receiver's report, and send to Joe Luzinski.	0.70
07/13/2021	JJL	Review status of reporting issues and coordinate preliminary comments to the fifth receiver's report.	2.00
	SLC	Review of the 6/30/21 balances as calculated by updates to the Margil system and reconcile any variances to manual principal calculation, including e-mail to Jackie Gogin regarding discrepancies (epWorld and LUC Group).	2.30
	SLC	Review comments from Joe Luzinski regarding the 5th receiver's report and provide updates for the report (including respond to comments).	0.40
	MTI	Review draft receiver's report and provide feedback in the document.	0.40
07/14/2021	JJL	Review financial update to the receiver report from Tom Frey.	0.20
	JJL	Telephone call with Shelly Cuff regarding reporting updates on the fifth report and underlying narratives and calculations.	0.30
	TJF	Review and update the quarterly report and send it to Joe Luzinski for review his.	0.70
	SLC	Telephone call with Joe Luzinski regarding the 5th receiver's report.	0.30
	SLC	Update the outstanding principal and interest balances for the portfolio items in the 5th quarterly receiver's report.	0.60
07/15/2021	JJL	Telephone call with Shelly Cuff regarding the fifth receiver report and inquiry on epWorld.	0.20
	SLC	Telephone call with Joe Luzinski regarding the 5th quarterly receiver's report and inquiry regarding epWorld.	0.20
07/16/2021	JJL	Review and respond to correspondence from Shelly Cuff and Tom Frey regarding application of cash receipts and updating the operating reporting.	0.30
	TJF	Update the receiver's quarterly report and send to Joe Luzinski and Shelly Cuff.	0.40
	SLC	Review cash activity report received from Tom Frey and e-mails to Tom regarding identification of certain receipts.	0.20
07/19/2021	JJL	Review and draft the fifth receiver's report for portfolio matters.	2.90
	JJL	Telephone call with Shelly Cuff regarding portfolio reporting matters.	0.40
	JJL	Evaluate the MPI, Heart & Hands and Grow Solutions matters to update report text.	0.90
	SLC	Telephone call with Joe Luzinski regarding the 5th quarterly receiver report.	0.40
07/20/2021	JJL	Telephone call with Shelly Cuff to discuss and update the fifth quarterly receiver's report.	0.30
	JJL	Review and revise the receiver's report.	1.00
	SLC	Telephone call with Joe Luzinski regarding updates for the 5th quarterly receiver report.	0.30
	SLC	Review comments from Joe Luzinski and prepare updates/investigate inquiries regarding the 5th quarterly receiver report.	0.20
07/29/2021	TJF	Update and send Joe Luzinski the financials as of	

TCA Fund Management Group Corp.

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10/08/2021

			HOURS	
		7/29/21 for the 5th quarterly receiver's report.	1.70	
08/02/2021	JJL	Review status of the receivership reporting and cash position reporting through the end of July 2021.	0.20	
	TJF	Request and review updated activity for the receiver's report.	0.30	
08/05/2021	JJL	Telephone call with Shelly Cuff regarding status of the fifth interim reporting.	0.20	
	JJL	Review the updated cash reporting and correspondence to Irina Sadovnic and Elizabeth McIntosh regarding updates to same.	0.50	
	TJF	Update the TCA receiver's report through 8/5/21 and download the new security software for the BB&T banking interface to pull in the bank account details.	0.90	
	SLC	Telephone call with Joe Luzinski regarding the fifth quarterly receiver report.	0.20	
08/06/2021	SLC	Review e-mails from Irina Sadovnic regarding amounts reported in the draft of the fifth quarterly receiver report, research and respond regarding same.	0.40	
	MTI	Review draft language for receiver's report on Aerospace; review relevant documents on Aerospace transactions and draft summary e-mail to the receiver regarding same.	1.60	
09/09/2021	MTI	Handling of audit confirmations for JLE.	0.10	
		Monthly Bkcty/Semi-Annual Rpts	24.50	9,553.60
09/17/2021	JJL	Review TCA Fund and files to assess potential creditors to provide notice of the claim process.	1.30	
09/20/2021	JJL	Correspondence to Nelson Lamis regarding review of possible claims against the TCA Fund and review of records to assess same.	0.30	
09/28/2021	JJL	Review and forward correspondence from Nelson Lamis regarding possible creditors.	0.20	
		Claims Analysis/Objections	1.80	936.00
07/01/2021	MTI	Telephone call with M. Hall regarding Transmarine IRS hearing issues.	0.20	
	MTI	Follow-up e-mail on TCA Aerospace financial records request.	0.20	
	MTI	Follow-up e-mail to G. Garo on National Healthcare; review e-mail history for current status.	0.20	
	MTI	Review high-level financial statements received from TCA Aerospace.	0.30	
07/02/2021	MTI	Research IRS notices on Transmarine.	0.40	
	MTI	Review updated drafts of National Healthcare sale agreements.	0.50	
07/06/2021	MTI	E-mails to TCA Aerospace regarding updated financial information.	0.20	
	MTI	Telephone call with J. Perlman regarding TCA Aerospace's non-disclosure agreement matters.	0.30	
07/07/2021	MTI	Follow-up e-mail to P. Wahlberg regarding Indumate.	0.10	

TCA Fund Management Group Corp.

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10/08/2021

			HOURS
07/12/2021	MTI	Perform additional research in SharePoint for TCA's valuation and financial information for SPVs.	0.70
	MTI	Follow-up e-mails on Transmarine regarding the IRS hearing date.	0.50
	MTI	E-mails to/from P. Wahlberg regarding Indumate updates; review of account statements.	0.30
	MTI	Review the NAV file and respond to I. Sadovnic regarding same.	0.70
	MTI	Respond to E. McIntosh's e-mail regarding information request for the receiver's report.	0.30
07/13/2021	MTI	E-mails with TCA and Transmarine regarding banking addresses.	0.20
07/14/2021	JJL	Evaluate bank accounts for SPVs to coordinate recommendations for closure.	0.20
	MTI	Telephone call with G. Garbo regarding follow up on Xcell and Transmarine.	0.10
07/15/2021	JJL	Telephone call with Shelly Cuff regarding portfolio matters and reporting questions from Irina Sadovnic.	0.40
	MTI	Conference call with G. Garbo and Fox Rothschild regarding Xcell and Transmarine.	0.30
07/16/2021	MTI	Preliminary review of the JLE valuation.	0.20
07/19/2021	SLC	E-mail to Eric Jacobs regarding the MPI settlement and Grow Solutions.	0.10
	SLC	Review the Grow Solutions files for documents regarding TCA's ownership of debt.	0.50
	MTI	E-mails with Transmarine and valuation firm regarding meeting to discuss results.	0.70
	MTI	Review the monthly operating results for JLE; draft and send summary e-mails to GJB and responses to company management.	0.20
07/20/2021	MTI	Review draft letter to IRS regarding Xcell Networks and provide feedback to Fox Rothschild and GJB.	0.20
	MTI	Review of JLE valuation and draft/send e-mail to GJB and counsel regarding response and summary.	0.20
07/21/2021	MTI	Telephone call with G. Garbo regarding the JLE Zeecol valuation and proposal.	0.30
07/22/2021	JJL	Correspondence to Nelson Lamis regarding the TCA lockbox accounts for Zenergy and Xcell Networks.	0.20
	MTI	Review draft of the Transmarine valuation report.	0.30
07/23/2021	MTI	Participate by Zoom in the Transmarine valuation review and discussion.	0.30
07/26/2021	MTI	Discussion with the New Zealand counsel regarding the JLE valuation and settlement discussions.	0.50
	MTI	Review buyer's comments on the National Healthcare sale agreements; e-mails with G. Garbo regarding same.	0.40
07/27/2021	MTI	E-mails with GJB regarding the Pivot asset acquisition analysis.	0.20
07/28/2021	TJF	Review of the Xcell accounts payable request and	

TCA Fund Management Group Corp.

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10/08/2021

			HOURS
		send approval.	0.20
	MTI	Review the monthly Board report for JLE.	0.50
	MTI	Review JLE's audit confirmation requests and forward to J. Perlman for signature.	0.30
07/29/2021	MTI	Telephone call with J. Perlman regarding the JLE audit confirmations.	0.20
	MTI	Research JLE's audit confirmation issues and follow-up questions with JLE regarding changes in balances.	0.80
07/30/2021	MTI	Review the draft letter to Leferink's counsel for the JLE matter; research debenture issues and recreate trail of documents for inclusion in letter.	0.90
08/02/2021	MTI	Review and respond to e-mail from Bell Gully regarding letter response to Mr. Leferink.	0.30
	MTI	Draft and send e-mail to Genovese Joblove Battista regarding the Transmarine valuation results.	0.20
	MTI	E-mails to/from Bell Gully and Genovese Joblove Battista regarding the JLE financial information; request additional information by e-mail from JLE.	0.30
08/03/2021	MTI	Further e-mails to/from Bell Gully and Genovese Joblove Battista regarding JLE financial information; request additional information by e-mail from JLE.	0.30
	MTI	Review and respond to Transmarine's e-mail regarding banking services.	0.10
08/04/2021	MTI	Follow-up e-mails with Bell Gully and Genovese Joblove Battista regarding Leferink's data requests.	0.20
	MTI	Follow-up e-mail to P. Wahlberg regarding Indumate's closedown and final funds; research prior guidance on timing.	0.20
	MTI	E-mails to/from S. McKinstry at JLE regarding financial data used in valuation; preliminary review of data.	0.50
08/05/2021	MTI	Continue review of JLE's information.	1.00
	MTI	E-mails with S. McKinstry regarding JLE's data and continued review of data provided.	0.80
08/11/2021	JJL	Review and respond to Irina Sadovnic's correspondence regarding interview of corporate restructure staff and questions regarding same.	0.70
	TJF	Review accounts payable request and send approval.	0.20
08/13/2021	MTI	Follow-up e-mail to P. Wahlberg regarding the Indumate funds transfer.	0.10
08/16/2021	MTI	Review Indumate's final accounts and amount of final wire transfer to be received.	0.50
	MTI	Review e-mail response and research prior auditor notices regarding the cancellation of JLE's letter of credit and disposition of related bank account.	0.70
08/17/2021	MTI	Further review of JLE auditor information and response from JLE regarding use of funds.	0.70
	MTI	Respond to e-mail from I. Sadovnic regarding the non-disclosure agreement.	0.10

TCA Fund Management Group Corp.

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			HOURS
08/18/2021	MTI	Compile and review information provided by JLE to the valuation team and provide to Bell Gully for further dissemination.	1.50
08/19/2021	MTI	Follow up on document transmission to Bell Gully; transfer to another file sharing site and retry.	0.40
08/23/2021	JJL	Review and respond to Mitch Hall's correspondence, including phone call regarding payroll and tax information.	0.30
	MTI	E-mails with JLE management regarding letter of credit cancellation and historical transaction information.	0.30
08/24/2021	MTI	E-mails and set up of conference call to discuss the Transmarine tax status.	0.20
08/25/2021	MTI	Follow up on Indumate's wire transfer.	0.10
	MTI	Follow up on Champion's potential sale; e-mails with G. Garino and Champion team.	0.20
	MTI	E-mails regarding taxes at Transmarine and banking administration matters; call with T. Frey regarding same.	0.30
08/26/2021	MTI	Web meeting with I. Comiskey of Fox Rothschild, G. Garino of Genovese Joblove Battista, and the Transmarine team regarding tax options and updates.	0.70
	MTI	E-mails with Bell Gully regarding delivery of financial information to Leferink.	0.10
08/27/2021	MTI	E-mails to/from P. Wahlberg and GJB regarding status of Indumate's final cash transfer; reconcile amounts and compare to exchange rates, etc.	0.50
	MTI	E-mails regarding Transmarine bank accounts.	0.20
08/30/2021	TJF	Telephone call with Angela Tennant of Transmarine to discuss bank account structure.	0.20
	TJF	Approve TCA's accounts payable request and inquire about cash structure.	0.20
08/31/2021	MTI	Conference call with Transmarine and G. Garino to discuss tax strategy options.	0.40
	MTI	E-mails and review of TCA's liens on Transmarine; respond to Transmarine questions.	0.30
	MTI	Review JLE's monthly reporting for July 2021; respond by e-mail to JLE.	0.50
09/01/2021	MTI	Review tax form request from Pivot and circulate for signature and questions from M. Hall.	0.40
09/02/2021	MTI	Review detailed information provided by JLE regarding cancellation of letter of credit and summarize in e-mail to Genovese Joblove Battista.	0.70
09/03/2021	MTI	Follow-up on Pivot's tax representation request of J. Perlman.	0.20
09/07/2021	MTI	Review the revised asset purchase agreements for Ouch and Physimed and respond to counsel; e-mails with purchaser.	0.50
09/08/2021	MTI	E-mails with Pivot regarding NY State transfer tax	

TCA Fund Management Group Corp.

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			HOURS
		attestation requests.	0.20
	MTI	Follow-up e-mails with GJB regarding JLE audit confirmations.	0.20
09/09/2021	MTI	Correspondence with K. Palmer of Champion regarding the asset purchase agreement for Ouch and Physimed.	0.20
09/13/2021	MTI	Review of potential creditors for claims list and respond by e-mail to the GJB team.	0.20
09/14/2021	MTI	Review e-mail from Bell Gully containing Willy Leferink's comments on the valuation and draft response to counsel and GJB.	1.70
09/16/2021	MTI	E-mails with Champion and GJB regarding the asset purchase agreement status.	0.10
	MTI	E-mails with GJB regarding Champion's deal documents.	0.20
09/20/2021	MTI	Review and respond to e-mail from Bell Gully regarding valuation firm response to the Leferink valuation criticism.	0.40
09/21/2021	MTI	Telephone call with Bell Gully regarding JLE's response.	0.50
	MTI	Respond to e-mail regarding Champion/National Healthcare.	0.20
09/22/2021	MTI	Telephone call with E. McIntosh regarding motion for Champion's pain clinic sales.	0.20
	MTI	Review of draft legal response from Bell Gully to Willy Leferink; e-mails regarding same.	0.30
	MTI	Preliminary review of first response by TCA Aerospace with data requests.	0.40
	MTI	Draft and send e-mail to JLE regarding use of cash for TCA's repayment.	0.30
	MTI	Respond to e-mails regarding Cleland and directorships.	0.10
09/23/2021	MTI	Preliminary review of JLE's operating results for August 2021.	0.30
09/27/2021	MTI	Conference call with J. Perlman and E. Jacobs of GJB to discuss Edison, Energy 1, and other portfolio issues.	0.90
	MTI	Research on the Energy 1 history.	0.70
	MTI	Research on Transmarine's legal history on bankruptcy and foreclosures.	0.50
	MTI	Follow-up e-mails with GJB and Champion regarding status of sale agreements and closing logistics.	0.30
	MTI	Review cash receipt and compare to Champion.	0.10
09/28/2021	MTI	Follow-up e-mail with Fox Rothschild and Transmarine regarding tax liability runoff.	0.20
	MTI	Review JLE monthly report; follow-up e-mails with M. Pigott of company.	0.80
	MTI	E-mails with Transmarine and possible equity investor to set up discussions and non-disclosure agreements.	0.30
	MTI	Follow up by e-mail with the Champion team regarding finalized asset purchase agreement documents.	0.10

TCA Fund Management Group Corp.

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			HOURS	
09/29/2021	MTI	Review Fox Rothschild's letter and e-mails with Transmarine regarding tax liability roll off.	0.30	
	MTI	Review Transmarine's year-to-date financials; provide to potential equity investor; forward the non-disclosure agreement.	0.80	
09/30/2021	MTI	Continue e-mails with Transmarine regarding the tax roll off dates.	0.10	
		Asset Analysis and Recovery	39.00	16,948.80
07/01/2021	JJL	Telephone call with Jonathan Perlman, Greg Garno, Irina Sadovnic, Mark Iammartino and Shelly Cuff regarding status of the pending portfolio and SPV matters and reporting.	1.40	
	MTI	Portfolio meeting with J. Luzinski and Genovese Joblove Battista regarding various issues.	1.40	
	SLC	Telephone call with Jonathan Perlman, Greg Garno, Irina Sadovnic and Joe Luzinski regarding the upcoming quarterly receiver's report.	1.40	
07/02/2021	SLC	Continue to review Pacific Ventures' financials, including analysis of the statement of shareholders' equity and send summary and downloaded financials to Mark Iammartino.	0.50	
07/05/2021	MTI	Review draft PACV financial information and send further document request list to GJB for follow up with borrower.	0.70	
07/06/2021	JJL	Review correspondence regarding financial statement review of PAC Ventures.	0.20	
	MTI	E-mails with G. Garno regarding PACV and non-disclosure agreements.	0.20	
07/07/2021	JJL	Telephone call with Jackie Gogin and Shelly Cuff regarding accounting for the loan portfolio balances and Margill reporting.	0.70	
	SLC	E-mail to Tom Frey regarding payments received related to portfolio items.	0.10	
	SLC	Telephone call with Joe Luzinski and Jackie Gogin regarding the Margil reports and loan portfolio balances.	0.70	
	SLC	Compile loan balance listing and send template to Jackie Gogin for update with the 6/30/21 balances.	0.60	
	SLC	Review of the TCA receipts file received from Tom Frey, edit for portfolio items and send to Jackie Gogin for update in the Margil reports.	0.20	
	TJF	Review of the receivership business collections and send it to Shelly Cuff to update Margill.	0.90	
07/08/2021	JJL	Review correspondence from Jackie Gogin and Shelly Cuff regarding the portfolio update.	0.30	
	MTI	Telephone call with G. Garno and J. Perlman regarding TCA Aerospace updates.	0.30	
07/12/2021	JJL	Review Jackie Gogin's correspondence regarding the Margill reporting and update as of June 30, 2021.	0.30	
07/13/2021	JJL	Review and file e-mail messages.	1.00	n/c
07/14/2021	SLC	E-mail to Jackie Gogin regarding Amian Care Services payments.	0.10	

TCA Fund Management Group Corp.

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			HOURS
07/15/2021	JJL	Review Jackie Gogin's correspondence on portfolio reconciliation issues for select accounts of LUC Group and epWorld.	0.20
	JJL	Review and research the epWorld matter for forbearance agreement and related-payment scheme.	0.40
	JJL	Review and respond to Jonathan Perlman regarding the status of epWorld.	0.20
	SLC	Review e-mail from Irina Sadovnic regarding epWorld's inquiry, review files and e-mail to Joe Luzinski regarding same.	0.20
	MTI	Telephone call with E. Jacobs of GJB regarding loan portfolio company.	0.30
	MTI	Research on EP World and related document requests.	0.30
07/19/2021	SLC	Telephone call with Joe Luzinski regarding the Care Environmental legal fees.	0.10
	SLC	Review the request from Irina Sadovnic regarding Care Environmental, pull the Margil report and notes from Jackie Gogin and respond regarding the outstanding balance including breakout of principal, interest and legal fees.	0.40
	SLC	Identify settlement documents for Care Environmental and send them to Irina Sadovnic.	0.20
07/22/2021	JJL	Review Shelly Cuff's correspondence regarding the Care Environmental inquiry.	0.10
	SLC	Locate the Care Environmental security agreements and send them to Irina Sadovnic (including link to sharefile folder) per her request.	0.20
07/26/2021	MTI	Review of draft receivership loan portfolio engagement letter and provide comments to J. Luzinski regarding same.	0.30
07/27/2021	SLC	Review e-mail from Eric Jacobs regarding the First Class Vacations and e-mail to Jackie Gogin regarding same.	0.10
07/28/2021	SLC	Review the updated First Class Vacations Margil report received from Jackie Gogin and send e-mails to Eric Jacobs regarding the July 27, 2021, balance (broken out between principal and interest) per Eric Jacobs' request.	0.30
07/29/2021	SLC	Review the sources and uses from Tom Frey to confirm Amian Angels' recent payment.	0.10
07/30/2021	SLC	E-mails to Irina Sadovnic and Jackie Gogin regarding the Iteknik assets acquired.	0.10
	MTI	E-mails regarding status of EP World with the Secretarty of State.	0.20
08/03/2021	SLC	E-mails with Brett Halsey regarding resolved matters, including Sofame.	0.20
	MTI	Review and respond to e-mails from Genovese Joblove Battista regarding the KATX check issue.	0.20
08/04/2021	SLC	E-mail to Jackie Gogin regarding status of the Iteknik assets, review response and e-mail to Joe Luzinski regarding same.	0.20
	MTI	Telephone call with J. Perlman regarding the	

TCA Fund Management Group Corp.

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10/08/2021

			HOURS
		Opportunities Fund promissory notes.	1.20
08/05/2021	SLC	E-mail to Irina Sadovnic regarding the Iteknik assets and status.	0.10
	MTI	Telephone call with E. Jacobs regarding the Edison developments.	0.20
	MTI	Telephone call with J. Perlman regarding Opportunities Fund and other SPV matters.	0.40
08/06/2021	SLC	Review e-mail from Brett Halsey regarding the litigation files, respond and resend link to upload documents.	0.20
	SLC	Review e-mail from Brett Halsey regarding patient access, research communications and respond regarding same.	0.20
	MTI	Telephone call with J. Perlman with update on Aerospace.	0.20
08/07/2021	MTI	Follow-up e-mail to M. Fasci regarding KATX.	0.10
08/11/2021	SLC	Respond to Joe Luzinski regarding questions for the Carlos Sandino interview per request from counsel.	0.20
	MTI	Review and draft e-mail regarding questions for C. Sandino to be asked by I. Sadnovic.	0.30
	MTI	Voice-mails with J. Perlman and forwarding of TCA Aerospace's summary e-mail.	0.20
08/13/2021	MTI	Draft and send e-mail, and review responses, requesting asset allocation statements for the Pivot transaction; review closing documents for relevant requirements.	0.30
	MTI	E-mails with Genovese Joblove Battista regarding the Edison meeting.	0.10
08/18/2021	MTI	Respond to e-mail from E. Jacobs regarding security agreements for TCA Aerospace.	0.10
08/20/2021	MTI	Participate by phone in Edison Learning status meeting with the Genovese Joblove Battista team.	1.50
08/24/2021	MTI	Conference call with E. Jacobs and J. Perlman regarding the TCA Aerospace document requests.	0.30
08/26/2021	MTI	Review of EP World's financial information and draft/send e-mail with summary view to G. Garno.	0.80
08/30/2021	JJL	Review Nelson Lamis' correspondence regarding EP World reinstatement.	0.20
08/31/2021	MTI	Telephone call with J. Perlman regarding TCA Aerospace.	0.60
09/01/2021	MTI	Telephone call with E. Jacobs of GJB regarding TCA Aerospace.	0.20
09/08/2021	MTI	Conference call with G. Garno of GJB and B. Fickling/counsel for TCA Opportunities Fund regarding Aerospace's financial information.	0.20
09/10/2021	JJL	Telephone call with Henry White counsel for Patient Access Solutions regarding payment of the judgment for same and review file of prior discussions and	

TCA Fund Management Group Corp.

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			HOURS	
		research.	0.50	
09/14/2021	MTI	Review and respond to GJB's e-mail on Edison Learning.	0.10	
09/15/2021	MTI	Conference call with Edison Learning regarding diligence requests.	0.50	
09/21/2021	JJL	Review and respond to Jonathan Perlman's correspondence regarding the wire from Zenergy Brands.	0.20	
09/22/2021	MTI	E-mails with GJB regarding Edison Learning's diligence.	0.20	
09/23/2021	MTI	E-mails with counsel on Edison.	0.20	
09/28/2021	MTI	Telephone call with E. Jacobs regarding TCA Aerospace production.	0.10	
	MTI	Review TCA Aerospace production and draft e-mail to GJB regarding contents of information.	0.40	
	MTI	E-mails with the GJB and the DSI teams regarding identification of additional payment made to TCA from Australia.	0.20	
09/29/2021	JJL	Review and research payment from Prudence Aunger, a Chapter 7 debtor in Chicago, IL, regarding Piper Alderman, and Australian law firm.	0.70	
	MTI	Follow-up e-mails with the GJB and DSI teams regarding identification of additional payment made to TCA from Australia.	0.20	
	MTI	Review of the PACV document production and drafting of summary e-mail to G. Garino of GJB.	0.80	
09/30/2021	MTI	E-mails with E. Jacobs regarding diligence dates for Edison.	0.20	
		Managing Business Operations	26.20	10,866.00
07/07/2021	JJL	Review and respond to Jonathan Perlman's correspondence regarding the portfolio sale summary files.	0.20	
	SLC	Review request from the receiver regarding the portfolio sale and e-mail to Joe Luzinski regarding same (including document to use).	0.20	
07/15/2021	JJL	Review and respond to Victor Dupont's correspondence regarding interest in the TCA Fund portfolio.	0.20	
07/23/2021	JJL	Review and evaluate Jonathan Perlman's correspondence regarding sale of the loan portfolio.	0.50	
	MTI	E-mail with J. Luzinski regarding the B. Riley retention issues.	0.80	
07/26/2021	JJL	Review and respond to Jonathan Perlman's correspondence regarding the sale process and status of same.	2.00	
	JJL	Review and respond to Jonathan Perlman's questions on the fee calculations for the sale process of the portfolio.	0.30	
	JJL	Telephone call with Jonathan Perlman regarding questions on sale-related status and transition.	0.20	
	JJL	Telephone call with Shelly Cuff regarding the TCA		

TCA Fund Management Group Corp.

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			HOURS	
		sale process.	0.20	
	SLC	Discussions with Joe Luzinski regarding the sale process.	0.20	
07/27/2021	JJL	Correspondence to Jonathan Perlman and Jim Howard regarding sale process transition.	0.50	
	JJL	Telephone call with Jonathan Perlman regarding TCA sale information and process.	0.30	
08/02/2021	JJL	Review the Order on Retention of B. Riley to market the TCA portfolio.	0.20	
	JJL	Telephone call with Jonathan Perlman, Irina Sadovnic, Jim Howard and Shelly Cuff regarding transition of the sale process information to B. Riley.	0.30	
	JJL	Telephone call with Shelly Cuff regarding updated census of case information for the TCA portfolio sale process.	0.20	
	SLC	Telephone call with Jonathan Perlman, Irina Sadovnic, Joe Luzinski and Jim Howard regarding the sale process.	0.30	
	SLC	Follow-up call with Joe Luzinski regarding the sale process.	0.20	
	SLC	Prepare list of items in the data room and action items needed (additional files to upload).	0.40	
08/03/2021	JJL	Prepare update to the listing of sale prospects and update to the listing of files and matters to be included in the sale process to transition to B Riley.	1.00	
	JJL	Review Brett Halsey's and Shelly Cuff's correspondence regarding litigation and resolved matters.	0.20	
	JJL	Review Brett Halsey's correspondence on the update of litigation matters for the sale process.	0.20	
08/10/2021	JJL	Review Jonathan Perlman's and Brett Halsey's correspondence regarding the TCA sale data room files and organization.	0.20	
08/12/2021	JJL	Review Citrix's portfolio sale invoice and forward same to counsel and the receiver for processing.	0.20	
08/31/2021	JJL	Review and respond to Colin Conway's correspondence regarding sale of the portfolio.	0.20	
		Sale of Assets	9.20	4,430.80
07/21/2021	JJL	Review and respond to Irina Sadovnic's correspondence regarding NAV and whistleblower discussions.	0.20	
07/28/2021	JJL	Telephone call with GJB and YIP on NAV and litigation support.	1.00	
	SLC	Conference call with Irina Sadovnic, Joe Luzinski, Mark Iammartino, Nicole Escudero, Lawrence West, Michael Friedman and the whistleblower regarding the NAV calculation.	1.00	
	MTI	Participate in web meeting with whistleblower, Yip, and S. Cuff/J. Luzinski regarding investment accounting and recordkeeping.	1.00	
08/05/2021	JJL	Review of the NAV worksheet to attempt to address		

TCA Fund Management Group Corp.

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			HOURS	
		Irina Sadovnic questions on interest calculations.	0.60	
	SLC	Telephone call with Joe Luzinski to review the NAV worksheet to attempt to address Irina Sadovnic's inquiries regarding interest calculations.	0.60	
08/10/2021	JJL	Review and respond to Irina Sadovnic's request for information on Donna Silverman's compensation.	0.20	
08/12/2021	JJL	Review and respond correspondence from Aaron Blynn regarding the Group Mercator litigation and Donna Silverman.	0.40	
		Litigation Support	5.00	2,164.00
		FOR THE FOREGOING PROFESSIONAL SERVICES RENDERED:	114.80	48,277.60

RECAPITULATION

<u>CONSULTANT</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
J. J. Luzinski	31.10	\$520.00	\$16,172.00
M. T. Iammartino	53.60	436.00	23,369.60
S. L. Cuff	15.40	300.00	4,620.00
T. J. Frey	14.70	280.00	4,116.00

TOTAL CURRENT WORK 48,277.60

BALANCE DUE \$48,277.60

Exhibit 5(e)

Rehmann Invoice

Time record detail

TCA

Quarter ended Sept 30, 2021

Date	Entity	Staff	Detail	Hours	Rate	Ext
6/30/2021	TCA Global	Mitch Hall	Summarize monthly trial balances for 2019 to prepare annual profit and loss for amendment of 2019 tax returns.	4.3	300	1290
7/1/2021	TCA Global	Mitch Hall	Continue summarizing monthly trial balances to prepare annual profit and loss for amendment of 2019 tax returns.	3.3	300	990
7/1/2021	TCA Global	Mitch Hall	Phone conference with Mark I regarding Transmarine tax issues.	0.1	300	30
7/1/2021	TCA Global	Mitch Hall	Review documents provided from Mark I regarding IRS tax issues.	0.8	300	240
7/6/2021	TCA Global	Mitch Hall	Continue summarizing 2019 trial balances for preparation of amended returns.	1.3	300	390
7/6/2021	TCA Global	Mitch Hall	Continue summarizing 2019 trial balances for preparation of amended returns.	5.5	300	1650
7/6/2021	TCA Global	Mitch Hall	Continue summarizing 2019 trial balances for preparation of amended returns.	1.5	300	450
7/7/2021	TCA Global	Mitch Hall	Continue summarizing monthly trial balances for amended 2019 tax returns.	4	300	1200
7/7/2021	TCA Global	Mitch Hall	Continue summarizing monthly trial balances for preparation of 2019 amended tax returns.	1.2	300	360
7/8/2021	TCA Global	Mitch Hall	Analysis of cash records for 2019 along with accounting workpapers to circle partners for preparation of 2019 amended tax returns.	3.3	300	990
7/8/2021	TCA Global	Mitch Hall	Phone conference with Chip for status update.	0.5	300	150
7/9/2021	TCA Global	Charles Hoebeke II	updates with mitch	1	300	300
7/9/2021	TCA Global	Mitch Hall	Tax research timing for bad debt deduction in relation to master-feeder fund structure.	2.4	300	720
7/12/2021	TCA Global	Mitch Hall	Research hedge fund tax issues.	3.8	300	1140
7/13/2021	TCA Global	Mitch Hall	Continue researching hedge fund tax issues.	2.4	300	720
7/13/2021	TCA Global	Mitch Hall	SPV accounting record search per Receiver request.	2.6	300	780
7/14/2021	TCA Global	Mitch Hall	Pull k-1 forms for Irina relating HA Select.	0.3	300	90
7/14/2021	TCA Global	Mitch Hall	Continue search for accounting records relating to spv's.	2.6	300	780
7/15/2021	TCA Global	Michael Patterson	US DRE (disregarded entity) question	0.2	300	60
7/15/2021	TCA Global	Mitch Hall	Research disregarded entity tax filing requirements.	2.4	300	720
7/16/2021	TCA Global	Mitch Hall	Continue research on tax filing requirements for foreign owned disregarded entities.	3.3	300	990
7/20/2021	TCA Global	Mitch Hall	Continue review of database for spv accounting records.	2	300	600
7/21/2021	TCA Global	Mitch Hall	Review fourth receiver's report for loan status and update with NAV reporting of loans outstanding for purposes of write off on tax returns.	0.5	300	150
7/21/2021	TCA Global	Mitch Hall	Prepare analysis of spv and loan status for purposes of tax write off.	0.6	300	180
7/21/2021	TCA Global	Mitch Hall	Correspondence with Receiver's office.	0.2	300	60
7/21/2021	TCA Global	Mitch Hall	Continue searching database for spv accounting records.	3.4	300	1020
7/22/2021	TCA Global	Mitch Hall	Analyze spvs for tax information needed to complete receivership tax returns.	4.5	300	1350
7/23/2021	TCA Global	Mitch Hall	Correspondence from Receiver regarding FATCA CRS reporting questions and filings required.	1.4	300	420
7/23/2021	TCA Global	Mitch Hall	Continue tax analysis of spvs to determine tax treatment on receivership tax returns.	2.8	300	840
7/26/2021	TCA Global	Charles Hoebeke II	status updates with mitch	1	300	300
7/26/2021	TCA Global	Mitch Hall	Phone conference with Receiver and team regarding status update on taxes and FACTA reporting issues.	0.5	300	150
7/26/2021	TCA Global	Mitch Hall	Correspondence with Irina regarding SPV accounting information needed from KR.	0.7	300	210
7/27/2021	TCA Global	Mitch Hall	Correspondence with Irina regarding SPV's.	0.2	300	60
7/27/2021	TCA Global	Mitch Hall	Phone call with Jonathan and Irina regarding FACTA issues.	0.7	300	210
7/27/2021	TCA Global	Mitch Hall	Receive and review correspondence from Irina regarding FACTA filing issues.	1.3	300	390
7/29/2021	TCA Global	Mitch Hall	Research tax treatment for foreign owned domestic disregarded entities.	2	300	600
8/2/2021	TCA Global	Mitch Hall	Reconstruct 2020 trial balance from banking records.	2.5	300	750
8/2/2021	TCA Global	Mitch Hall	Continue reconstructing 2020 trial balance for TCA Management Group Corp from bank records.	2.7	300	810
8/2/2021	TCA Global	Mitch Hall	Continue reconstructing 2020 trial balance for TCA Management Group Corp from bank records.	2.2	300	660
8/2/2021	TCA Global	Mitch Hall	Continue reconstructing 2020 trial balance for TCA Management Group Corp from bank records.	1.7	300	510
8/3/2021	TCA Global	Mitch Hall	Continue reconstructing 2020 trial balance of TCA Fund Group Management Corp from bank records.	1.3	300	390
8/3/2021	TCA Global	Mitch Hall	Review spreadsheet of deposits and disbursements from receivership bank accounts.	0.3	300	90
8/3/2021	TCA Global	Mitch Hall	Correspondence with Yip's office regarding bank accounts for Coutts in UK.	0.2	300	60
8/3/2021	TCA Global	Mitch Hall	Continue reconstructing 2020 trial balance for TCA Fund Management Group Corp from foreign bank records.	2.6	300	780
8/4/2021	TCA Global	Mitch Hall	Reconstruct 2020 trial balance for TCA Fund Management Group Corp from foreign bank accounts.	0.9	300	270

8/4/2021	TCA Global	Mitch Hall	Continue reconstruction of 2020 trial balance for TCA Fund Management Group Corp from foreign bank accounts.	1.4	300	420
8/4/2021	TCA Global	Mitch Hall	Continue reconstruction of 2020 trial balance for TCA Fund Management Group Corp from foreign bank records.	2.3	300	690
8/5/2021	TCA Global	Mitch Hall	Continue reconstruction of 2020 trial balance for TCA Fund Management Group Corp from foreign bank records.	2.8	300	840
8/5/2021	TCA Global	Mitch Hall	Phone conference with Receiver to discuss various tax status matters.	0.7	300	210
8/5/2021	TCA Global	Mitch Hall	Continue reconstructing 2020 trial balance for TCA Fund Management Group Corp from foreign bank accounts.	1.6	300	480
8/6/2021	TCA Global	Charles Hoebeke II	updates on file with mitch, questions about microgrid cashflow	1	300	300
8/6/2021	TCA Global	Charles Hoebeke II	updates on file with mitch, questions about microgrid cashflow	1	300	300
8/6/2021	TCA Global	Mitch Hall	Continue reconstruction of 2020 trial balance for TCA Fund Management Group, Inc. from foreign bank records.	1.8	300	540
8/9/2021	TCA Global	Mitch Hall	Continue reconstruction of 2020 trial balance for TCA Fund Management Group Corp from foreign bank accounts.	2.1	300	630
8/11/2021	TCA Global	Mitch Hall	Receive and respond to Receiver's request for questions to TCA management.	2.2	300	660
8/19/2021	TCA Global	Mitch Hall	Correspondence with Yip's office regarding foreign bank account analysis.	0.6	300	180
8/19/2021	TCA Global	Mitch Hall	Continue to reconstruct 2020 trial balance for TCA Fund Management Group Corp from foreign bank accounts.	6.9	300	2070
8/20/2021	TCA Global	Mitch Hall	Continue to reconstruct 2020 trial balance for TCA Fund Management Group Corp from foreign bank records.	3.2	300	960
8/23/2021	TCA Global	Mitch Hall	Correspondence with Yip's office regarding cash transactions with foreign bank accounts in TCA Fund Management Group Corp.	0.3	300	90
8/23/2021	TCA Global	Mitch Hall	Correspondence with DSI's office regarding payroll reports for TCA Fund Management Group Corp; phone conference with Joe Luzinski regarding same.	0.3	300	90
8/23/2021	TCA Global	Mitch Hall	Continue to reconstruct 2020 trial balance for TCA Fund Management Group Corp from foreign bank records.	1.4	300	420
8/23/2021	TCA Global	Mitch Hall	Continue to reconstruct 2020 trial balance for TCA Fund Management Group Corp from foreign bank records.	2.1	300	630
8/23/2021	TCA Global	Mitch Hall	Continue to reconstruct 2020 trial balance for TCA Fund Management Group Corp from foreign bank records.	1.7	300	510
8/24/2021	TCA Global	Mitch Hall	Receive and review email from Irina regarding 1099's for TCA Fund Management Group Corp.	0.5	300	150
8/24/2021	TCA Global	Mitch Hall	Correspondence with Irina regarding 1099's for TCA Fund Management Group Corp.	0.2	300	60
8/24/2021	TCA Global	Mitch Hall	Continue to reconstruct 2020 trial balance for TCA Fund Management Group Corp from foreign bank records.	3.9	300	1170
8/24/2021	TCA Global	Mitch Hall	Review receivership appointment order for QSF requirements.	1.3	300	390
8/24/2021	TCA Global	Mitch Hall	Correspondence with Mirriam Cunningham regarding payroll reports for TCA Fund Management Group Corp.	0.2	300	60
8/25/2021	TCA Global	Mitch Hall	Review treasury regulations for QSF requirements.	2.2	300	660
8/25/2021	TCA Global	Mitch Hall	Phone conversation with Irina regarding 1099 prep for Mirriam Cunningham and interview with TCA management regarding SPV accounting information.	0.4	300	120
8/25/2021	TCA Global	Mitch Hall	Search Sharepoint database for financial records of each SPV per Irina phone call.	4.9	300	1470
8/27/2021	TCA Global	Charles Hoebeke II	update with mitch	0.5	300	150
8/30/2021	TCA Global	Mitch Hall	Continue reconstruction of 2020 trial balance for TCA Fund Management Group Corp through receiver's accounting from 5-12-20 through 12-31-20.	4.3	300	1290
8/30/2021	TCA Global	Mitch Hall	Phone conference with Chip regarding case status update.	1.1	300	330
9/2/2021	TCA Global	Charles Hoebeke II	call with chris morse on imputed attribute issue	0.5	300	150
8/30/2021	TCA Global	Mitch Hall	Continue reconstruction of 2020 trial balance for TCA Fund Management Group Corp through receiver's accounting from 5-12-20 through 12-31-20.	4.3	300	1290
8/30/2021	TCA Global	Mitch Hall	Phone conference with Chip regarding case status update.	1.1	300	330
9/1/2021	TCA Global	Mitch Hall	Prepare accounting for 2020 Fund Management Group Corp for tax preparation.	3.2	300	960
9/2/2021	TCA Global	Mitch Hall	Continue accounting for 2020 TCA Fund Management Group Corp for prep of tax returns.	3.4	300	1020
9/3/2021	TCA Global	Mitch Hall	Tax preparation of 2020 protective returns for Receivership entities.	6.2	300	1860
9/7/2021	TCA Global	Mitch Hall	Continue to prepare 2020 Receivership income tax returns.	5.3	300	1590
9/8/2021	TCA Global	Mitch Hall	Continue to prepare 2020 Receivership income tax returns.	6.8	300	2040
9/9/2021	TCA Global	Mitch Hall	Phone conference with Receiver regarding 2020 tax issues for TCA Fund Management Group Corp.	1.8	300	540
9/9/2021	TCA Global	Mitch Hall	Continue preparation of 2020 Receivership income tax returns.	5.7	300	1710
9/10/2021	TCA Global	Mitch Hall	Research issue regarding requirement to include in income for TCA Fund Management Group Corp deposits which may or will be required to be paid back by Bob Press per conversation with Receiver.	6.3	300	1890
9/13/2021	TCA Fund Management Group, Corp	Jessica Mohr	process tax return	0.15	215	32.25
9/13/2021	TCA Global	Jessica Mohr	process tax return	0.15	215	32.25
9/13/2021	TCA Global Credit Master Fund, LP	Jessica Mohr	process tax returns	0.15	215	32.25
9/13/2021	TCA Global	Mitch Hall	Phone conference with Ellen regarding distribution of k-1 forms from receivership 2020 income tax returns.	0.2	300	60
9/13/2021	TCA Global	Mitch Hall	Prepare 2020 TCA Fund Management Group Corp tax return and closing entries.	8.5	300	2550
9/14/2021	TCA Fund Management Group, Corp	Gina Joyce	Review Form 1120S prepared by Mitch	1	215	215
9/14/2021	TCA Global	Mitch Hall	Prepare TCA Fund Management Group Corp 2020 tax return.	7.7	300	2310
9/15/2021	TCA Fund Management Group, Corp	Jessica Mohr	process tax return	0.25	215	53.75

9/15/2021	TCA Global	Mitch Hall	Prepare TCA Fund Management Group Corp 2020 tax returns.	6.9	300	2070
9/15/2021	TCA Global	Mitch Hall	Phone conversation with Receiver regarding tax returns.	0.2	300	60
9/16/2021	TCA Global	Mitch Hall	Tax research Lending Corp transactions.	4.9	300	1470
9/17/2021	TCA Global	Mitch Hall	Tax research Lending Corp transactions.	3.7	300	1110
9/20/2021	TCA Global	Mitch Hall	Research additional tax preparation issues for Lending Corp pursuant to phone conversation with Chip.	3.9	300	1170
9/20/2021	TCA Global	Mitch Hall	Phone conference with Chip regarding tax preparation issues to resolve with Lending Corp.	0.6	300	180
9/21/2021	TCA Global	Charles Hoebeke II	call with mitch hall regarding imputed attribute issue	1	300	300
9/21/2021	TCA Global	Mitch Hall	Prepare internal memo regarding Lending Corp tax filing history and proposed preparation theory for receivership tax filings per conversation with Chip.	7.2	300	2160
9/22/2021	TCA Global	Mitch Hall	Phone conference with attorney Andrea Kafka of Deloitte regarding k-1 for one of members of TCA Global Credit LP issued to Deloitte.	0.3	300	90
9/27/2021	TCA Global	Mitch Hall	Tax research Receivership Estates tax and penalty exposure for nonfiled form 5472 for each of the wholly owned spvs.	2.5	300	750
9/27/2021	TCA Global	Mitch Hall	Phone conference with Chip regarding Lending Corp tax preparation issues and possible solutions.	0.7	300	210
9/27/2021	TCA Global	Mitch Hall	Continue tax research for Receivership Estate tax and penalty exposure for failure to file form 5472 for each of the wholly owned spvs.	3.7	300	1110
9/28/2021	TCA Global Credit Master Fund, LP	Michael Patterson	Foreign withholding tax (WHT) issues relating to distributions from qualified settlement fund issue	0.1	300	30
9/28/2021	TCA Global Credit Master Fund, LP	Michael Patterson	WHT issue	0.1	300	30
9/28/2021	TCA Global	Mitch Hall	Review qualified settlement fund requirements for recommendation to Receiver for establishment of account.	1.7	300	510
9/28/2021	TCA Global	Mitch Hall	Phone conference with Mike McCarthy to discuss Lending Corp tax preparation issues and possible solutions.	1.2	300	360
9/28/2021	TCA Global	Mitch Hall	Review Lending Corp organizational documents and promissory note per discussion with Mike McCarthy.	2.8	300	840
						0
						0
					240.1	\$ 71,885.50

July 2021 billing detail.xlsx Page 1 of 1

Date	Staff	Detail	Hours	Rate	Ext
6/4/2021	Charles Hoebeke II	update with mitch	0.5	300	150
6/14/2021	Mitch Hall	review state tax notices from irina.	0.3	300	90
6/14/2021	Mitch Hall	state tax notice response to amy n.	0.4	300	120
6/14/2021	Mitch Hall	correspondence with receivers office regarding state notices.	0.3	300	90
6/14/2021	Mitch Hall	phone conference with renee stormes regarding state tax notices.	0.5	300	150
6/14/2021	Mitch Hall	receive and review several state tax notices from receivers office.	1	300	300
6/25/2021	Renee Stormes	review of penalties and Interest waiver request	0.5	215	107.5
6/17/2021	Renee Stormes	move to notices service code - emailing penalty letter examples to Kim Otto	0.25	215	53.75
6/14/2021	Renee Stormes	Discussion regarding notices with Mitch - move to new service code when created	0.5	215	107.5
			4.25		
					1168.75

July 2021 billing detail.xlsx Page 1 of 1

Date	Job Name	Staff	Detail	Hours	Rate	Ext
8/30/2021	State Notices	Mitch Hall	Correspondence with Ken Forest regarding payment of Tennessee income tax.	0.2	300	60
8/26/2021	State Notices	Mitch Hall	Phone call with the state of Tennessee regarding tax payment; correspondence with Receiver's office regarding payment of tax.	0.3	300	90
8/18/2021	State Notices	Mitch Hall	Correspondence with Jeff Peterson regarding form 8594 sale of assets; receive and review several emails from Receiver's office regarding form 8594.	0.8	300	240
8/18/2021	State Notices	Mitch Hall	Receive and review Tennessee tax notices from Amy Nupen of Pivot.	0.4	300	120
8/10/2021	State Notices	Mitch Hall	IRS package for penalty abatement.	1.6	300	480
8/9/2021	State Notices	Mitch Hall	Prepare form 843 for 2019 and 2020; correspondence with receiver regarding same.	0.9	300	270
8/6/2021	State Notices	Mitch Hall	Correspondence with the state of Maryland regarding tax penalties.	0.2	300	60
8/6/2021	State Notices	Mitch Hall	Phone conference with the state of Maryland regarding tax notice.	0.4	300	120
8/6/2021	State Notices	Mitch Hall	Phone conference with the state of Tennessee.	0.3	300	90
8/6/2021	State Notices	Mitch Hall	Correspondence with state of Tennessee regarding application of tax payment.	0.2	300	60
8/5/2021	State Notices	Mitch Hall	Phone conference with the state of Maryland collections regarding collection notice; correspondence with Receiver's office regarding same.	0.5	300	150
8/5/2021	State Notices	Mitch Hall	Correspondence with Amy Nupen requesting proof of payment of state of Maryland income tax liability.	0.2	300	60
				6.00		
						1800

Date	Job Name	Full Name	Detail	Hours	Rate	Ext
9/22/2021	State Notices	Mitch Hall	Phone conference with Ellen Serres of Receiver's office regarding payment of State of Maine interest payment.	0.4	300	120
9/22/2021	State Notices	Mitch Hall	Multiple correspondence with State of Tennessee regarding payment of penalty notice for 2019 and 2020 and request for abatement of penalty procedures.	0.8	300	240
9/22/2021	State Notices	Mitch Hall	Phone conference with collection officer for State of Tennessee regarding penalty payment for 2019 and 2020 tax years.	0.6	300	180
9/22/2021	State Notices	Mitch Hall	Prepare abatement letter response to State of Illinois regarding 2019 and 2020 tax penalty notice.	1.2	300	360
9/22/2021	State Notices	Mitch Hall	Phone conversation with Illinois collection office regarding state tax notice for 2019 and 2020 tax penalties.	0.5	300	150
9/17/2021	State Notices	Mitch Hall	Phone conversation with collections officer from State of Tennessee/correspondence with Receiver's office regarding tax payment.	0.8	300	240
8/30/2021	State Notices	Mitch Hall	Correspondence with Ken Forest regarding payment of Tennessee income tax.	0.2	300	60
				4.50		
						1350

Date	Staff	Detail	Hours	Rate	Ext
9/2/2021	Lisa Pohl	Review of New York and New York city real estate transfer forms - confirm	1.5	300	450
9/8/2021	Mitch Hall	Several correspondence with Receiver's team regarding New York property transfer tax returns.	0.7	300	210
9/2/2021	Mitch Hall	Communications with Rehmann SALT Lisa Pohl regarding New York property tax forms/communications with Receiver's team regarding New York property tax forms.	1.2	300	360
9/1/2021	Mitch Hall	Receive and review New York forms TP-584 and New York Real Property Affidavit from Mark I.	1.6	300	480
9/1/2021	Mitch Hall	Receive and review 2021 general ledger, balance sheet, and income statement from Amy Nupen.	0.8	300	240
9/1/2021	Mitch Hall	Correspondence with Jeff Peterson regarding obtaining 2021 trial balance and general ledger.	0.2	300	60
			6.00		
					1800

Exhibit 5(f)

**E-Hounds, Inc.**

32815 US 19 North Suite 100

Palm Harbor, Florida 34684

www.ehounds.com (727) 726-8985

Invoice for Services

Open Date	Close Date	Invoice #	Balance Due	Case Reference (E9618)	Terms
07/01/2021	07/31/2021	27432	\$995.00	in RE: TCA Fund et al	Due on Receipt

Invoice to:

Genovese Joblove & Battista
100 SE 2nd Street
Suite 4400
Miami, Florida 33131

Case Contact:

Genovese Joblove & Battista
Jonathan Perlman
305-349-2323

Q	Date	Expedited	All quantities are based Hourly unless otherwise noted	Tech	Price	Ext
1	07/01/2021		E-Hounds Review® Platform (incl 6 user seat) Courtesy Rate Monthly		\$995.00	\$995.00

All balances are due upon receipt. Thank you!

SUBTOTAL **\$995.00****Payments Applied**TOTAL **\$995.00****Balance Due \$995.00**Retainer Amount Remaining **\$0.00****Please note: Our fees are subject to change annually. Last change: 1/2/2021****Statement of Limited Liability and Financial Responsibility**

E-Hounds, Inc. shall not be liable under any circumstances for any special, consequential, or exemplary damages arising from the use or misuse of data or equipment after it has been returned to the client and/or owner(s). E-Hounds shall not be liable for the continued storage of recovered data for more than 30 days unless otherwise specified in writing by the client. Any problems with recovered data must be reported to E-Hounds within 5 business days of receipt. Property and/or equipment held for legal matters is held for 1 Year at the client's request or upon case closure. Additional storage fees may apply to extended storage/maintenance. **ABSOLUTELY NO REFUNDS.** This invoice is made under the fee agreement signed on behalf of the above listed client. As stated in the Fee Agreement for E-Hound's services, Final billing must be satisfied before the final release of equipment or findings/reporting. All billing is DUE ON RECEIPT, unless stated otherwise above. All unpaid balances over 30 days will be subject to a 1.5% fee per month. Any unpaid balances over 60 days will be subject to equipment liquidation, collection process and reasonable attorney's fees incurred in collection. Services by E-Hounds is rendered on behalf of the agency, agent, or party contracting for the services, and payment for such services is the sole liability and responsibility of that agency, agent, or party, and is not transferrable or assignable.

E-Hounds also accepts:





E-Hounds, Inc.

32815 US 19 North Suite 100

Palm Harbor, Florida 34684

www.ehounds.com (727) 726-8985

Invoice for Services

Open Date	Close Date	Invoice #	Balance Due	Case Reference (E9618)	Terms
08/01/2021	08/31/2021	28268	\$1385.00	in RE: TCA Fund et al	Due on Receipt

Invoice to:

Genovese Joblove & Battista
100 SE 2nd Street
Suite 4400
Miami, Florida 33131

Case Contact:

Genovese Joblove & Battista
Jonathan Perlman
305-349-2323

Q	Date	Expedited	All quantities are based Hourly unless otherwise noted	Tech	Price	Ext
1	08/01/2021		Project Management - Data Load-in, Indexing, QC, OCR SFTP upload from TGarcia - Upload to EH_01.01.2021.zip.	DAB	\$195.00	\$195.00
1	08/01/2021		Project Management - Data Load-in, Indexing, QC, OCR sftp upload from TGarcia - Recv'd Ocean Bank - Production 2.zip	DAB	\$195.00	\$195.00
1	08/01/2021		E-Hounds Review® Platform (Courtesy Rate Monthly)		\$995.00	\$995.00

If you would prefer to apply the balance of your retainer to this statement, please pay the difference. Requesting additional services may result in our request for additional retainer.

Payments Applied

--	--

SUBTOTAL

\$1385.00

DISCOUNTS

TOTAL

\$1385.00**Balance Due****\$1385.00**

Retainer Amount Remaining

\$768.00

Please note: Our fees are subject to change annually. Last change: 1/2/2021

Statement of Limited Liability and Financial Responsibility

E-Hounds, Inc. shall not be liable under any circumstances for any special, consequential, or exemplary damages arising from the use or misuse of data or equipment after it has been returned to the client and/or owner(s). E-Hounds shall not be liable for the continued storage of recovered data for more than 30 days unless otherwise specified in writing by the client. Any problems with recovered data must be reported to E-Hounds within 5 business days of receipt. Property and/or equipment held for legal matters is held for 1 Year at the client's request or upon case closure. Additional storage fees may apply to extended storage/maintenance. ABSOLUTELY NO REFUNDS. This invoice is made under the fee agreement signed on behalf of the above listed client. As stated in the Fee Agreement for E-Hound's services, Final billing must be satisfied before the final release of equipment or findings/reporting. All billing is DUE ON RECEIPT, unless stated otherwise above. All unpaid balances over 30 days will be subject to a 1.5% fee per month. Any unpaid balances over 60 days will be subject to equipment liquidation, collection process and reasonable attorney's fees incurred in collection. Services by E-Hounds is rendered on behalf of the agency, agent, or party contracting for the services, and payment for such services is the sole liability and responsibility of that agency, agent, or party, and is not transferrable or assignable.

E-Hounds also accepts:



**E-Hounds, Inc.**

32815 US 19 North Suite 100

Palm Harbor, Florida 34684

www.ehounds.com (727) 726-8985

Invoice for Services

Open Date	Close Date	Invoice #	Balance Due	Case Reference (E9618)	Terms
09/01/2021	09/30/2021	29159	\$995.00	in RE: TCA Fund et al	Due on Receipt

Invoice to:

Genovese Joblove & Battista
100 SE 2nd Street
Suite 4400
Miami, Florida 33131

Case Contact:

Genovese Joblove & Battista
Jonathan Perlman
305-349-2323

Q	Date	Expedited	All quantities are based Hourly unless otherwise noted	Tech	Price	Ext
1	09/01/2021		E-Hounds Review® Platform (Courtesy Rate Monthly)		\$995.00	\$995.00

If you would prefer to apply the balance of your retainer to this statement, please pay the difference. Requesting additional services may result in our request for additional retainer.

Payments Applied

--	--

SUBTOTAL

\$995.00

DISCOUNTS

TOTAL

\$995.00**Balance Due****\$995.00**

Retainer Amount Remaining

\$768.00**Please note: Our fees are subject to change annually. Last change: 1/2/2021****Statement of Limited Liability and Financial Responsibility**

E-Hounds, Inc. shall not be liable under any circumstances for any special, consequential, or exemplary damages arising from the use or misuse of data or equipment after it has been returned to the client and/or owner(s). E-Hounds shall not be liable for the continued storage of recovered data for more than 30 days unless otherwise specified in writing by the client. Any problems with recovered data must be reported to E-Hounds within 5 business days of receipt. Property and/or equipment held for legal matters is held for 1 Year at the client's request or upon case closure. Additional storage fees may apply to extended storage/maintenance. ABSOLUTELY NO REFUNDS. This invoice is made under the fee agreement signed on behalf of the above listed client. As stated in the Fee Agreement for E-Hound's services, Final billing must be satisfied before the final release of equipment or findings/reporting. All billing is DUE ON RECEIPT, unless stated otherwise above. All unpaid balances over 30 days will be subject to a 1.5% fee per month. Any unpaid balances over 60 days will be subject to equipment liquidation, collection process and reasonable attorney's fees incurred in collection. Services by E-Hounds is rendered on behalf of the agency, agent, or party contracting for the services, and payment for such services is the sole liability and responsibility of that agency, agent, or party, and is not transferrable or assignable.

E-Hounds also accepts:



Exhibit 5(g)

1. Burnet, Duckworth & Palmer LLP (BDP)

SUMMARY SHEET – JULY - SEPTEMBER 2021 INVOICES

Name	Title	Hours	Discounted Hourly Rate	Total Amount Billed
Barry R. Crump	Partner	8.30	\$550.00	\$4,565.00
Simina Ionescu-Mocanu	Partner	0.70	\$375.00	\$262.50
		TOTAL	9.00	\$ 925.00
				\$4,827.50

TOTAL DISBURSEMENTS:	\$0.00
TOTAL AMOUNT DUE:	\$4,827.50

**Burnet,
Duckworth
& Palmer LLP**
Law Firm

INVOICE

Page: 1
Contact: Barry R. Crump
Direct Phone: 403-260-0352
Bill To Date: July 31, 2021

To: Genovese, Joblove & Battista. P. A.
100 Southeast Second Street, 44th Floor
Miami FL 33131
United States of America
Attention: Jonathan E. Perlman, Esq.

Invoice Date: October 8, 2021
Client No: 74343
Matter No: 2
Invoice No: 203463783
Your Reference
No:

Re: Dryworld Industries Inc.

INVOICE SUMMARY		TOTAL
Fees for Professional Services:		\$ 1,527.50
Other Charges:		0.00
Disbursements:		0.00
Non Taxable Disbursements:		0.00
<i>Terms – Payment due upon receipt of invoice 12% per annum charged on all overdue accounts. G.S.T. #R119460665 Thank you for using our services.</i>	Subtotal	\$ 1,527.50
	G.S.T./H.S.T.	\$ 0.00
	Total	\$ 1,527.50
	Amount Owing USD	\$ 1,527.50

REMITTANCE ADVICE

(Please quote invoice number when remitting payment)

File No: 74343-2
Invoice No: 203463783
Invoice Amount: \$1,527.50 USD
Invoice Date: October 8, 2021
Contact: Barry R. Crump

Online bill payment available through all major banks. (Please note: we do not accept Interac E-Transfers)

For payment by Wire or Direct Deposit:

Name of Account: Burnet, Duckworth & Palmer LLP
Address: 2400, 525 - 8 Avenue SW Calgary AB Canada T2P 1G1
Bank Name and Address: Royal Bank of Canada, Main Branch, 339 - 8th Avenue SW Calgary AB Canada T2P 1C4
Institution/Bank: 003 Transit: 00009
Canadian Funds Account Number: 000 081 0
US Funds Account Number: 401 352 0
Swift Code: ROYCCAT2 ABA Number: 021000021
Email Notification of payment to ARPayments@bdplaw.com

BD&P

2400, 525 - 8 Avenue SW
Calgary, Alberta
Canada T2P 1G1
Phone: (403)260-0100
Fax: (403)260-0332
www.bdplaw.com

Frank L. Burnet Q.C. (1890-1982)
Thomas J. Duckworth Q.C. (1925-2007)
James S. Palmer C.M., A.O.E., Q.C., LL.D. (1928-2013)

Burnet, Duckworth & Palmer LLP

Oct 8, 2021
Invoice No. 203463783
Page 2

RE: Dryworld Industries Inc.

FEES FOR PROFESSIONAL SERVICES

Date	Lawyer	Description	Hours
Jul 2, 2021	BRC	Numerous emails to/from client; SIM; Barrett Evans and Defence counsel re: closing of settlement agreement;	0.80
Jul 2, 2021	BRC	Conference call with SIM and Defence counsel re: closing and settlement mechanics;	0.50
Jul 2, 2021	SIM	Correspond with B. Evans and Osler re: assignment agreement circulation and filing of Consent Orders;	0.70
Jul 7, 2021	BRC	Emails to Defence counsel;	0.20
Jul 19, 2021	BRC	Emails to/from Randal Van de Mosselaer;	0.20
Jul 30, 2021	BRC	Emails to/from client; SIM; Barrett Evans; Randal Van de Mosselaer re: closing settlement agreement; call with SIM re: consent orders;	0.60
Total Fees:			\$ 1,527.50

Burnet, Duckworth & Palmer LLP

Oct 8, 2021
Invoice No. 203463783
Page 3

LAWYER SUMMARY

Lawyer Name	Hours	Rate	Amount
Crump, Barry R.	2.30	550.00 \$	1,265.00
Ionescu-Mocanu, Simina	0.70	375.00	262.50
Total Hours/Fees:	3.00	\$	1,527.50

BD&P
Per:



Barry R. Crump

**Burnet,
Duckworth
& Palmer LLP**
Law Firm

INVOICE

Page: 1
Contact: Barry R. Crump
Direct Phone: 403-260-0352
Bill To Date: August 31, 2021

To: Genovese, Joblove & Battista. P. A.
100 Southeast Second Street, 44th Floor
Miami FL 33131
United States of America
Attention: Jonathan E. Perlman, Esq.

Invoice Date: October 8, 2021
Client No: 74343
Matter No: 2
Invoice No: 203463784
Your Reference No:

Re: Dryworld Industries Inc.

INVOICE SUMMARY		TOTAL
Fees for Professional Services:		\$ 275.00
Other Charges:		0.00
Disbursements:		0.00
Non Taxable Disbursements:		0.00
<i>Terms – Payment due upon receipt of invoice 12% per annum charged on all overdue accounts. G.S.T. #R119460665 Thank you for using our services.</i>	Subtotal	\$ 275.00
	G.S.T./H.S.T.	\$ 0.00
	Total	\$ 275.00
Amount Owing USD		\$ 275.00

REMITTANCE ADVICE

(Please quote invoice number when remitting payment)

File No: 74343-2
Invoice No: 203463784
Invoice Amount: \$275.00 USD
Invoice Date: October 8, 2021
Contact: Barry R. Crump

Online bill payment available through all major banks. (Please note: we do not accept Interac E-Transfers)

For payment by Wire or Direct Deposit:

Name of Account: Burnet, Duckworth & Palmer LLP
Address: 2400, 525 - 8 Avenue SW Calgary AB Canada T2P 1G1
Bank Name and Address: Royal Bank of Canada, Main Branch, 339 - 8th Avenue SW Calgary AB Canada T2P 1C4
Institution/Bank: 003 Transit: 00009
Canadian Funds Account Number: 000 081 0
US Funds Account Number: 401 352 0
Swift Code: ROYCCAT2 ABA Number: 021000021
Email Notification of payment to ARPayments@bdplaw.com

BD&P

2400, 525 - 8 Avenue SW
Calgary, Alberta
Canada T2P 1G1
Phone: (403)260-0100
Fax: (403)260-0332
www.bdplaw.com

Frank L. Burnet Q.C. (1890-1982)
Thomas J. Duckworth Q.C. (1925-2007)
James S. Palmer C.M., A.O.E., Q.C., LL.D. (1928-2013)

Burnet, Duckworth & Palmer LLP

Oct 8, 2021
Invoice No. 203463784
Page 2

RE: Dryworld Industries Inc.

FEEES FOR PROFESSIONAL SERVICES

Date	Lawyer	Description	Hours
Aug 16, 2021	BRC	Emails to/from Dryworld counsel;	0.20
Aug 17, 2021	BRC	Emails to/from SIM re: consent orders;	0.20
Aug 27, 2021	BRC	Call with SIM re consent orders;	0.10
Total Fees:			<hr/> \$ 275.00

Burnet, Duckworth & Palmer LLP

Oct 8, 2021
Invoice No. 203463784
Page 3

LAWYER SUMMARY

Lawyer Name	Hours	Rate	Amount
Crump, Barry R.	0.50	550.00 \$	275.00
	Total Hours/Fees:	0.50	\$ 275.00

BD&P
Per:



Barry R. Crump

**Burnet,
Duckworth
& Palmer LLP**
Law Firm

INVOICE

Page: 1
Contact: Barry R. Crump
Direct Phone: 403-260-0352
Bill To Date: July 31, 2021

To: Genovese, Joblove & Battista. P. A.
100 Southeast Second Street, 44th Floor
Miami FL 33131
United States of America
Attention: Jonathan E. Perlman, Esq.

Invoice Date: October 8, 2021
Client No: 74343
Matter No: 1
Invoice No: 203463781
Your Reference
No:

Re: Flame X Inc., Complete Construction Technologies Inc. and 1209675 Alberta Inc.

INVOICE SUMMARY		TOTAL
Fees for Professional Services:		\$ 1,375.00
Other Charges:		0.00
Disbursements:		0.00
Non Taxable Disbursements:		0.00
<i>Terms – Payment due upon receipt of invoice 12% per annum charged on all overdue accounts. G.S.T. #R119460665 Thank you for using our services.</i>	Subtotal	\$ 1,375.00
	G.S.T./H.S.T.	\$ 0.00
	Total	\$ 1,375.00
	Amount Owing USD	\$ 1,375.00

REMITTANCE ADVICE

(Please quote invoice number when remitting payment)

File No: 74343-1
Invoice No: 203463781
Invoice Amount: \$1,375.00 USD
Invoice Date: October 8, 2021
Contact: Barry R. Crump

Online bill payment available through all major banks. (Please note: we do not accept Interac E-Transfers)

For payment by Wire or Direct Deposit:

Name of Account: Burnet, Duckworth & Palmer LLP
Address: 2400, 525 - 8 Avenue SW Calgary AB Canada T2P 1G1
Bank Name and Address: Royal Bank of Canada, Main Branch, 339 - 8th Avenue SW Calgary AB Canada T2P 1C4
Institution/Bank: 003 Transit: 00009
Canadian Funds Account Number: 000 081 0
US Funds Account Number: 401 352 0
Swift Code: ROYCCAT2 ABA Number: 021000021
Email Notification of payment to ARPayments@bdplaw.com

BD&P

2400, 525 - 8 Avenue SW
Calgary, Alberta
Canada T2P 1G1
Phone: (403)260-0100
Fax: (403)260-0332
www.bdplaw.com

Frank L. Burnet Q.C. (1890-1982)
Thomas J. Duckworth Q.C. (1925-2007)
James S. Palmer C.M., A.O.E., Q.C., L.L.D. (1928-2013)

Burnet, Duckworth & Palmer LLP

Oct 8, 2021
Invoice No. 203463781
Page 2

RE: Flame X Inc., Complete Construction Technologies Inc. and 1209675 Alberta Inc.

FEES FOR PROFESSIONAL SERVICES

Date	Lawyer	Description	Hours
Jul 19, 2021	BRC	Email to/from client;	0.30
Jul 21, 2021	BRC	Reviewing Bank Act and Superintendent of Financial Distribution Act re: Barclay's non-disclosure;	1.00
Jul 22, 2021	BRC	Prepare for/attend conference call with client re: Barclay's non-disclosure; email to trustee;	1.20
Total Fees:			<hr/> \$ 1,375.00

Burnet, Duckworth & Palmer LLP

Oct 8, 2021
Invoice No. 203463781
Page 3

LAWYER SUMMARY

Lawyer Name	Hours	Rate	Amount
Crump, Barry R.	2.50	550.00 \$	1,375.00
Total Hours/Fees:	2.50	\$	1,375.00

BD&P
Per:



Barry R. Crump

**Burnet,
Duckworth
& Palmer LLP**
Law Firm

INVOICE

Page: 1
Contact: Barry R. Crump
Direct Phone: 403-260-0352
Bill To Date: August 31, 2021

To: Genovese, Joblove & Battista. P. A.
100 Southeast Second Street, 44th Floor
Miami FL 33131
United States of America
Attention: Jonathan E. Perlman, Esq.

Invoice Date: October 8, 2021
Client No: 74343
Matter No: 1
Invoice No: 203463780
Your Reference No:

Re: Flame X Inc., Complete Construction Technologies Inc. and 1209675 Alberta Inc.

INVOICE SUMMARY		TOTAL
Fees for Professional Services:		\$ 715.00
Other Charges:		0.00
Disbursements:		0.00
Non Taxable Disbursements:		0.00
<i>Terms – Payment due upon receipt of invoice 12% per annum charged on all overdue accounts. G.S.T. #R119460665 Thank you for using our services.</i>	Subtotal	\$ 715.00
	G.S.T./H.S.T.	\$ 0.00
	Total	\$ 715.00
Amount Owing USD		\$ 715.00

REMITTANCE ADVICE

(Please quote invoice number when remitting payment)

File No: 74343-1
Invoice No: 203463780
Invoice Amount: \$715.00 USD
Invoice Date: October 8, 2021
Contact: Barry R. Crump

Online bill payment available through all major banks. (Please note: we do not accept Interac E-Transfers)

For payment by Wire or Direct Deposit:

Name of Account: Burnet, Duckworth & Palmer LLP
Address: 2400, 525 - 8 Avenue SW Calgary AB Canada T2P 1G1
Bank Name and Address: Royal Bank of Canada, Main Branch, 339 - 8th Avenue SW Calgary AB Canada T2P 1C4
Institution/Bank: 003 Transit: 00009
Canadian Funds Account Number: 000 081 0
US Funds Account Number: 401 352 0
Swift Code: ROYCCAT2 ABA Number: 021000021
Email Notification of payment to ARPayments@bdplaw.com

BD&P

2400, 525 - 8 Avenue SW
Calgary, Alberta
Canada T2P 1G1
Phone: (403)260-0100
Fax: (403)260-0332
www.bdplaw.com

Frank L. Burnet Q.C. (1890-1982)
Thomas J. Duckworth Q.C. (1925-2007)
James S. Palmer C.M., A.O.E., Q.C., LL.D. (1928-2013)

Burnet, Duckworth & Palmer LLP

Oct 8, 2021
Invoice No. 203463780
Page 2

RE: Flame X Inc., Complete Construction Technologies Inc. and 1209675 Alberta Inc.

FEEES FOR PROFESSIONAL SERVICES

Date	Lawyer	Description	Hours
Aug 5, 2021	BRC	Emails to/from clients; call with Radium counsel;	0.50
Aug 6, 2021	BRC	Email from client;	0.10
Aug 10, 2021	BRC	Emails to/from clients;	0.20
Aug 16, 2021	BRC	Emails to/from bankruptcy trustee;	0.20
Aug 23, 2021	BRC	Reviewing status; call to Elanik trustee;	0.30
Total Fees:			\$ 715.00

Burnet, Duckworth & Palmer LLP

Oct 8, 2021
Invoice No. 203463780
Page 3

LAWYER SUMMARY

Lawyer Name	Hours	Rate	Amount
Crump, Barry R.	1.30	550.00 \$	715.00
	Total Hours/Fees:	1.30	\$ 715.00

BD&P
Per:



Barry R. Crump

**Burnet,
Duckworth
& Palmer LLP**
Law Firm

INVOICE

Page: 1
Contact: Barry R. Crump
Direct Phone: 403-260-0352
Bill To Date: September 30, 2021

To: Genovese, Joblove & Battista. P. A.
100 Southeast Second Street, 44th Floor
Miami FL 33131
United States of America
Attention: Jonathan E. Perlman, Esq.

Invoice Date: October 8, 2021
Client No: 74343
Matter No: 1
Invoice No: 203463782
Your Reference No:

Re: Flame X Inc., Complete Construction Technologies Inc. and 1209675 Alberta Inc.

INVOICE SUMMARY		TOTAL
Fees for Professional Services:		\$ 935.00
Other Charges:		0.00
Disbursements:		0.00
Non Taxable Disbursements:		0.00
<i>Terms – Payment due upon receipt of invoice 12% per annum charged on all overdue accounts. G.S.T. #R119460665 Thank you for using our services.</i>	Subtotal	\$ 935.00
	G.S.T./H.S.T.	\$ 0.00
	Total	\$ 935.00
Amount Owing USD		\$ 935.00

REMITTANCE ADVICE

(Please quote invoice number when remitting payment)

File No: 74343-1
Invoice No: 203463782
Invoice Amount: \$935.00 USD
Invoice Date: October 8, 2021
Contact: Barry R. Crump

Online bill payment available through all major banks. (Please note: we do not accept Interac E-Transfers)

For payment by Wire or Direct Deposit:

Name of Account: Burnet, Duckworth & Palmer LLP
Address: 2400, 525 - 8 Avenue SW Calgary AB Canada T2P 1G1
Bank Name and Address: Royal Bank of Canada, Main Branch, 339 - 8th Avenue SW Calgary AB Canada T2P 1C4
Institution/Bank: 003 Transit: 00009
Canadian Funds Account Number: 000 081 0
US Funds Account Number: 401 352 0
Swift Code: ROYCCAT2 ABA Number: 021000021
Email Notification of payment to ARPayments@bdplaw.com

BD&P

2400, 525 - 8 Avenue SW
Calgary, Alberta
Canada T2P 1G1
Phone: (403)260-0100
Fax: (403)260-0332
www.bdplaw.com

Frank L. Burnet Q.C. (1890-1982)
Thomas J. Duckworth Q.C. (1925-2007)
James S. Palmer C.M., A.O.E., Q.C., LL.D. (1928-2013)

Burnet, Duckworth & Palmer LLP

Oct 8, 2021
Invoice No. 203463782
Page 2

RE: Flame X Inc., Complete Construction Technologies Inc. and 1209675 Alberta Inc.

FEEs FOR PROFESSIONAL SERVICES

Date	Lawyer	Description	Hours
Sep 3, 2021	BRC	Calls with Elanik trustee; emails to/from Elanik trustee; prepare limited engagement of Elanik trustee re: Barclay's bank issue;	0.80
Sep 15, 2021	BRC	Barclay's bank disclosure issue; call to Elanik trustee;	0.40
Sep 20, 2021	BRC	Call with Elanik trustee;	0.50
Total Fees:			\$ 935.00

Burnet, Duckworth & Palmer LLP

Oct 8, 2021
Invoice No. 203463782
Page 3

LAWYER SUMMARY

Lawyer Name	Hours	Rate	Amount
Crump, Barry R.	1.70	550.00 \$	935.00
Total Hours/Fees:	1.70	\$	935.00

BD&P
Per:



Barry R. Crump

2. Borden Ladner Gervais LLP (BLG)

**Summary sheet for Borden Ladner Gervais' invoice number 698026468 dated October 8, 2021
(file BLG 297554.000004)**

Name	Title	Experience	Hours	Discounted Hourly Rate	Total Amount Billed
Jacques S. Darche	Lawyer	29 years	4.80	US\$522.57	US\$2,508.34
Cristina Birks	Lawyer	13 years	0.70	US\$415.85	US\$291.10
TOTAL					US\$2,799.44
TOTAL EXPENSES:					US\$20.77
TOTAL AMOUNT DUE:					US\$2,820.21



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
1000 De La Gauchetiere W
Suite 900
Montreal, QC, Canada H3B 5H4
T 514.879.1212 F 514.954.1905
blg.com

TCA Global Credit Master Fund, LP
c/o Mr. Jonathan E. Perlman
Appointed Receiver of TCA Global Credit Master Fund, LP
GENOVESE, JOBLOVE & BATTISTA P.A.
100 S.E. Second Street Suite 4400
Miami, FL 33131
USA

October 8, 2021

Invoice # 698026468
Page 1

Re: 8894132 Canada Inc. et al. (hypothecary recourse)

File No: 297554/000004

PROFESSIONAL SERVICES rendered to September 30, 2021 in connection with the above matter as described in the attached.

Fees		\$ 3,423.15
Disbursements		25.40
		<hr/>
Total this Invoice	CAD	<u>\$ 3,448.55</u>
If Paid in Dollars US	USD	\$ 2,820.21

THIS IS OUR ACCOUNT -E. & O.E.

BORDEN LADNER GERVAIS LLP

A handwritten signature in blue ink, appearing to read 'C Birks', is written over the printed name of the representative.

By: Cristina Birks



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
1000 De La Gauchetiere W
Suite 900
Montreal, QC, Canada H3B 5H4
T 514.879.1212 F 514.954.1905
blg.com

TCA Global Credit Master Fund, LP
Re: 8894132 Canada Inc. et al. (hypothecary recourse)

October 8, 2021
Invoice # 698026468
File No: 297554/000004
Page 2

PROFESSIONAL SERVICES RENDERED to September 30, 2021

Jul 21, 2021	J.S. Darche	0.30	Emails from and to Brett Halsey re: affidavit and exhibits.
Jul 27, 2021	J.S. Darche	0.30	Emails from and to Brett Halsey re: status of Canadian Court proceedings.
Jul 28, 2021	J.S. Darche	0.50	Review of the file to locate assets of Jean-Pierre Apelian et al.; instructions.
Aug 3, 2021	J.S. Darche	0.20	Call with the Bailiff re: seizure of share certificate.
Aug 5, 2021	C. Birks	0.50	Email exchange with A. Blynn re transcriptions of examinations of J.P. Apelian; forwarded copies of the transcriptions to A. Blynn.
Aug 5, 2021	J.S. Darche	0.20	Consultation with Cristina Birks re: requests from US counsel concerning the testimony of Jean-Pierre Apelian.
Aug 10, 2021	C. Birks	0.20	Email from A. Blynn concerning documents filed in the Court record and sent A. Blynn the documents in question.
Aug 10, 2021	J.S. Darche	0.20	Review of emails with Aaron Blynn and instructions to Cristina Birks.
Aug 11, 2021	J.S. Darche	0.20	Emails with Brett Halsey.
Aug 12, 2021	J.S. Darche	1.30	Call and emails with Brett Halsey; review of the file and of various Canadian court proceedings; sending same to Brett Halsey with a summary of same.
Aug 18, 2021	J.S. Darche	0.20	Emails with Brett Halsey.
Aug 23, 2021	J.S. Darche	0.80	Call with Brett Halsey et al. re: corporate structure of the debtors, nature of the debt and of the security; history of the Canadian court proceedings.
Sep 8, 2021	J.S. Darche	0.20	Email from the Bailiff re: shares of the debtors in ATL Canada to be seized.
Sep 21, 2021	J.S. Darche	0.20	Email from the Bailiff re: seizure of the shares of the debtors in ATL Canada.
Sep 30, 2021	J.S. Darche	0.20	Email from the Bailiff re: seizure of the shares of the debtors in ATL Canada.

TO OUR FEES

\$ 3,423.15

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0002



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
1000 De La Gauchetiere W
Suite 900
Montreal, QC, Canada H3B 5H4
T 514.879.1212 F 514.954.1905
blg.com

TCA Global Credit Master Fund, LP
Re: 8894132 Canada Inc. et al. (hypothecary recourse)

October 8, 2021
Invoice # 698026468
File No: 297554/000004
Page 3

DISBURSEMENTS:

Non-Taxable

Government Fees	\$8.00
RDPRM Search/Publication	17.40

Total Non-Taxable Disbursements	25.40
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Total Disbursements	25.40
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Total Fees and Disbursements	3,448.55
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TOTAL THIS INVOICE	CAD \$ 3,448.55
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If Paid in Dollars US	USD \$ 2,820.21
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Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
1000 De La Gauchetiere W
Suite 900
Montreal, QC, Canada H3B 5H4
T 514.879.1212 F 514.954.1905
blg.com

TCA Global Credit Master Fund, LP
c/o Mr. Jonathan E. Perlman
Appointed Receiver of TCA Global Credit Master Fund, LP
GENOVESE, JOBLOVE & BATTISTA P.A.
100 S.E. Second Street Suite 4400
Miami, FL 33131
USA

October 8, 2021
Invoice # 698026468
JSD/CB

Re: 8894132 Canada Inc. et al. (hypothecary recourse)

File No: 297554/000004

REMITTANCE COPY

Fees		\$ 3,423.15
Disbursements		25.40
Total this Invoice	CAD	<u>\$ 3,448.55</u>
If Paid in Dollars US	USD	\$ 2,820.21

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
1000 De La Gauchetière W
Suite 900
Montreal, QC, Canada H3B 5H4
T 514.879.1212 F 514.954.1905
blg.com

TCA Global Credit Master Fund, LP
c/o Mr. Jonathan E. Perlman
Appointed Receiver of TCA Global Credit Master Fund, LP
GENOVESE, JOBLOVE & BATTISTA P.A.
100 S.E. Second Street Suite 4400
Miami, FL 33131
USA

October 8, 2021
Invoice # 698026468
JSD/CB

Use one of the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client #	Invoice #	Amount	Comments
TCA Global Credit Master Fund, LP	297554	698026468	3,448.55 (CAD) 2,820.21 (USD)	Payment for Invoice # 698026468

Payment method # 1 - EFT/WIRE (Preferred Method)

Beneficiary Customer: Borden Ladner Gervais, LLP Suite 900, 1000 De La Gauchetière West Montreal, QC, Canada H3B 5H4	Beneficiary Bank: Bank of Montreal 630 René-Lévesque Blvd. West Montreal, QC, Canada H3B 1S6
Payments Originating from Canada or International Locations (Excluding US Dollars from the USA): Account Number: 1215 602 Bank #: 001 Transit #: 02301 Swift Code: BOFMCAM2 IBAN #: CA001023011215602 *IBAN number only required for clients OUTSIDE NORTH AMERICA	Payments Originating from USA in US Dollars: Account Number: 4797 563 Bank #: 001 Transit #: 02301 Swift Code: BOFMCAM2 ABA #: 026005092

Payment method # 2 - ONLINE PAYMENTS, CANADIAN FUNDS ONLY

You may pay your invoice(s) to BLG through participating Canadian financial institution's online banking.
1. As a bill payment - Select Borden Ladner Gervais through your financial institution and enter your client # 297554
2. As an Interac e-transfer - Add BLG's e-transfer email address etransfers@blg.com and enter the amount. No security question is needed as BLG is registered for Auto Deposit.
Remittance email required: For payment methods #1 and #2 a payment confirmation must be sent by email to remittanceadvice@blg.com and referencing your client number and invoice(s) paid.

Payment method # 3 - CHEQUES

Send by mail: Borden Ladner Gervais, LLP PO Box # 81100 World Exchange Plaza 100 Queen Street Ottawa, ON, Canada K1P 1B1	Send by courier: Borden Ladner Gervais, LLP World Exchange Plaza 100 Queen Street, Suite 1000 Ottawa, ON, Canada K1P 1J9
--	---

Attach remittance details with payment and reference invoice(s) paid.

For additional information contact cashreceiptscoe@blg.com OR (613) 369-4777

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0002

**Summary sheet for Borden Ladner Gervais' invoice number 698026481 dated October 8, 2021
(file BLG 297554.000005)**

Name	Title	Experience	Hours	Discounted Hourly Rate	Total Amount Billed
Jacques S. Darche	Lawyer	29 years	4.00	US\$522.57	US\$2,090.30
Cristina Birks	Lawyer	13 years	24.40	US\$415.85	US\$10,146.77
TOTAL					US\$12,237.07
TOTAL EXPENSES:					US\$852.36
TOTAL AMOUNT DUE:					US\$13,089.35



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
1000 De La Gauchetiere W
Suite 900
Montreal, QC, Canada H3B 5H4
T 514.879.1212 F 514.954.1905
blg.com

TCA Global Credit Master Fund, LP
c/o Mr. Jonathan E. Perlman
Appointed Receiver of TCA Global Credit Master Fund, LP
GENOVESE, JOBLOVE & BATTISTA P.A.
100 S.E. Second Street Suite 4400
Miami, FL 33131
USA

October 8, 2021

Invoice # 698026481
Page 1

Re: 8894132 Canada Inc. vs. Semafo Inc.

File No: 297554/000005

PROFESSIONAL SERVICES rendered to September 30, 2021 in connection with the above matter as described in the attached.

Fees		\$ 14,963.40
Disbursements		1,042.26
Total this Invoice	CAD	<u>\$ 16,005.66</u>
If Paid in Dollars US	USD	\$ 13,089.35

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By: Cristina Birks



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
1000 De La Gauchetiere W
Suite 900
Montreal, QC, Canada H3B 5H4
T 514.879.1212 F 514.954.1905
blg.com

TCA Global Credit Master Fund, LP
Re: 8894132 Canada Inc. vs. Semafo Inc.

October 8, 2021
Invoice # 698026481
File No: 297554/000005
Page 2

PROFESSIONAL SERVICES RENDERED to September 30, 2021

Jul 28, 2021	J.S. Darche	0.20	Emails with Brett Halsey.
Jul 29, 2021	C. Birks	4.00	Review and analysis of Court of Appeal file.
Jul 30, 2021	C. Birks	1.60	Drafting of Appeal Brief.
Aug 2, 2021	C. Birks	5.80	Drafting of Appeal Brief.
Aug 3, 2021	C. Birks	6.20	Drafting of Appeal Brief.
Aug 3, 2021	J.S. Darche	0.50	Review of the file to prepare the Factum; instructions as to what to produce as an annex to the Factum.
Aug 4, 2021	C. Birks	4.40	Finalization of the Appeal Brief.
Aug 4, 2021	C. Birks	2.00	Finalization of Appeal Brief.
Aug 4, 2021	J.S. Darche	2.50	Final review of the Factum and email to the printer with instructions for assembly, service and filing at the Court of Appeal.
Aug 9, 2021	C. Birks	0.20	Receipt of email from the printer confirming the filing of the Appeal Brief; drafted an email to B. Halsey re same.
Aug 9, 2021	J.S. Darche	0.20	Review of the Factum as filled.
Aug 18, 2021	J.S. Darche	0.20	Receipt and review of the inscription of the case from the Court of Appeal.
Aug 30, 2021	C. Birks	0.20	Consultation with J. Darche concerning lawsuit against Semafo in Burkina Faso and the grounds of defence alleged.
Aug 30, 2021	J.S. Darche	0.40	Telephone conversation with Patricia Gamliel, a lawyer representing a party with court proceedings against Semafo and email to her.

TO OUR FEES

\$ 14,963.40

DISBURSEMENTS:

Non-Taxable

Agent's Account

\$1,037.91

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0002



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
1000 De La Gauchetiere W
Suite 900
Montreal, QC, Canada H3B 5H4
T 514.879.1212 F 514.954.1905
blg.com

TCA Global Credit Master Fund, LP
Re: 8894132 Canada Inc. vs. Semafo Inc.

October 8, 2021
Invoice # 698026481
File No: 297554/000005
Page 3

Register - General	4.35	
Total Non-Taxable Disbursements	1,042.26	
Total Disbursements		1,042.26
Total Fees and Disbursements		16,005.66
TOTAL THIS INVOICE	CAD	\$ 16,005.66
If Paid in Dollars US	USD	\$ 13,089.35



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
1000 De La Gauchetiere W
Suite 900
Montreal, QC, Canada H3B 5H4
T 514.879.1212 F 514.954.1905
blg.com

TCA Global Credit Master Fund, LP
c/o Mr. Jonathan E. Perlman
Appointed Receiver of TCA Global Credit Master Fund, LP
GENOVESE, JOBLOVE & BATTISTA P.A.
100 S.E. Second Street Suite 4400
Miami, FL 33131
USA

October 8, 2021
Invoice # 698026481
CB/CB

Re: 8894132 Canada Inc. vs. Semafo Inc.

File No: 297554/000005

REMITTANCE COPY

Fees		\$ 14,963.40
Disbursements		1,042.26
Total this Invoice	CAD	<u>\$ 16,005.66</u>
If Paid in Dollars US	USD	\$ 13,089.35

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.



Borden Ladner Gervais

Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
1000 De La Gauchetière W
Suite 900
Montreal, QC, Canada H3B 5H4
T 514.879.1212 F 514.954.1905
blg.com

TCA Global Credit Master Fund, LP
c/o Mr. Jonathan E. Perlman
Appointed Receiver of TCA Global Credit Master Fund, LP
GENOVESE, JOBLOVE & BATTISTA P.A.
100 S.E. Second Street Suite 4400
Miami, FL 33131
USA

October 8, 2021
Invoice # 698026481
CB/CB

Use one of the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client #	Invoice #	Amount	Comments
TCA Global Credit Master Fund, LP	297554	698026481	16,005.66 (CAD) 13,089.35 (USD)	Payment for Invoice # 698026481

Payment method # 1 - EFT/WIRE (Preferred Method)

Beneficiary Customer: Borden Ladner Gervais, LLP Suite 900, 1000 De La Gauchetière West Montreal, QC, Canada H3B 5H4	Beneficiary Bank: Bank of Montreal 630 René-Lévesque Blvd. West Montreal, QC, Canada H3B 1S6
Payments Originating from Canada or International Locations (Excluding US Dollars from the USA): Account Number: 1215 602 Bank #: 001 Transit #: 02301 Swift Code: BOFMCAM2 IBAN #: CA001023011215602 *IBAN number only required for clients OUTSIDE NORTH AMERICA	Payments Originating from USA in US Dollars: Account Number: 4797 563 Bank #: 001 Transit #: 02301 Swift Code: BOFMCAM2 ABA #: 026005092

Payment method # 2 - ONLINE PAYMENTS, CANADIAN FUNDS ONLY

You may pay your invoice(s) to BLG through participating Canadian financial institution's online banking.
1. As a bill payment - Select Borden Ladner Gervais through your financial institution and enter your client # 297554
2. As an Interac -e-transfer - Add BLG's e-transfer email address etransfers@blg.com and enter the amount. No security question is needed as BLG is registered for Auto Deposit.
Remittance email required: For payment methods #1 and #2 a payment confirmation must be sent by email to remittanceadvice@blg.com and referencing your client number and invoice(s) paid.

Payment method # 3 - CHEQUES

Send by mail: Borden Ladner Gervais, LLP PO Box # 81100 World Exchange Plaza 100 Queen Street Ottawa, ON, Canada K1P 1B1 Attach remittance details with payment and reference invoice(s) paid.	Send by courier: Borden Ladner Gervais, LLP World Exchange Plaza 100 Queen Street, Suite 1000 Ottawa, ON, Canada K1P 1J9
---	---

For additional information contact cashreceiptscoe@blg.com OR (613) 369-4777

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0002

3. Baker Donelson (BD)

**BAKER
DONELSON**
BEARMAN, CALDWELL
& BERKOWITZ, PC

TAX NO. 62-1047356

FIRST HORIZON BUILDING
165 MADISON AVENUE SUITE 2000
MEMPHIS, TENNESSEE 38103
PHONE: 901.526.2000

www.BakerDonelson.com

TCA Global Credit Master Fund, L.P.
c/o Alyce Schreiber, COO
19950 West Country Club Drive, Suite 101
Aventura, FL 33180

August 4, 2021
Invoice No. 8891811
Client.Matter: 2928096.000007
Attorney: Matthew White
Email: mwhite@bakerdonelson.com
Phone: 901.577.8182

Client: TCA Global Credit Master Fund, L.P.
Matter: David Manning et al.

Current Professional Services Rendered	\$ 3,170.40
Current Disbursements	\$ 5.95
Total Current Amount	\$ 3,176.35
Previously Billed and Outstanding	\$ 13,402.76
TOTAL AMOUNT DUE	\$ 16,579.11

UNLESS OTHERWISE AGREED, PAYMENT IS DUE WITHIN 30 DAYS FROM DATE OF INVOICE

PAYMENT OPTIONS | BAKER DONELSON'S PREFERRED PAYMENT METHOD IS ACH

ACH:

Bank: First Horizon Bank
ABA No.: 084000026
Beneficiary: Baker, Donelson, Bearman, Caldwell & Berkowitz
Account No.: 00-9760288
Reference No.: 8891811
Contact: MHazlerig@BakerDonelson.com

CREDIT CARD: [BAKERDONELSON.COM/PAYMENT](https://www.bakerdonelson.com/payment)

WIRE TRANSFER:

Bank: First Horizon Bank
ABA No.: 084000026
Beneficiary: Baker, Donelson, Bearman, Caldwell & Berkowitz
Account No.: 00-9760288
Swift Code: FTBMUS 44
Reference No.: 8891811

REMIT CHECK TO:

165 MADISON AVENUE, SUITE 2000, MEMPHIS, TENNESSEE 38103

Please reference your Invoice No. 8891811 and Client.Matter number 2928096.000007 on your payment

ITEMIZED FEES

DATE	TKPR	DESCRIPTION	RATE	HOURS	AMOUNT
07/02/21	MGW	Correspond with client regarding matters	340.00	0.30	102.00
07/03/21	MGV	Review Florida settlement agreement	232.00	0.30	69.60
07/06/21	MGV	Receive and review estimate regarding bank subpoenas	232.00	0.10	23.20
07/07/21	MGW	Prepare for and conference with co-counsel regarding matter including status and representations	340.00	0.80	272.00
07/08/21	VAH	Call to discuss potential issues regarding Jeremy Monte	340.00	0.90	306.00
07/08/21	MGW	Conference with co-counsel regarding joint representation issues	340.00	0.80	272.00
07/12/21	MGV	Review files for information on Kevin Kreisler; review information for Jeremy Monte; prepare email to M. White regarding same	232.00	0.80	185.60
07/16/21	MGV	Prepare Motion to Lift the Stay in the Florida federal proceeding	232.00	2.50	580.00
07/16/21	MGW	Prepare for and conference with client and co-counsel regarding matter	340.00	0.40	136.00
07/19/21	VAH	Review correspondence from Monte agreeing to tell receiver about his financial status; draft email to send to receiver's counsel regarding the same	340.00	1.10	374.00
07/19/21	MGW	Review and revise correspondence to client regarding matter	340.00	0.40	136.00
07/20/21	VAH	Review email from Monte to receiver regarding Florida settlement; review information on Kevin Kreisler	340.00	0.20	68.00
07/20/21	MGW	Review and analyze information concerning K. Kriesler	340.00	0.80	272.00
07/23/21	VAH	Revise motion to lift stay in florida and proposed order	340.00	0.70	238.00
07/29/21	MGW	Conference with co-counsel regarding matter; Review correspondence to client regarding matter	340.00	0.40	136.00
TOTAL CURRENT FEES				10.50	\$ 3,170.40

ITEMIZED DISBURSEMENTS

DESCRIPTION	DATE	AMOUNT
Telephone Number Dialed: 1(512)739-8605, Destination: Austin, TX	07/16/21	5.95
TOTAL CURRENT DISBURSEMENTS		\$ 5.95

CURRENT AMOUNT DUE \$ 3,176.35

PREVIOUSLY BILLED AND OUTSTANDING

Outstanding balances are reflected through 10/04/21

INVOICE DATE	INVOICE NUMBER	AMOUNT BILLED	LESS PAYMENT(S)	AMOUNT DUE
11/07/19	8669967	28,310.94	-28,160.94	150.00
07/08/20	8754163	17,425.38	-14,642.62	2,782.76
08/06/20	8765286	3,204.00	0.00	3,204.00
09/04/20	8776089	144.00	0.00	144.00
11/04/20	8797208	540.00	0.00	540.00
01/05/21	8819195	108.00	0.00	108.00
02/04/21	8830762	646.00	0.00	646.00
03/04/21	8839985	1,224.00	0.00	1,224.00
04/06/21	8849999	1,006.80	0.00	1,006.80
05/05/21	8860567	2,124.00	0.00	2,124.00
06/03/21	8870957	1,063.60	0.00	1,063.60
07/07/21	8881819	414.15	-4.55	409.60
TOTAL PREVIOUSLY BILLED AND OUTSTANDING				13,402.76
TOTAL AMOUNT DUE				<u>16,579.11</u>

**BAKER
DONELSON**
BEARMAN, CALDWELL
& BERKOWITZ, PC

TAX NO. 62-1047356

FIRST HORIZON BUILDING
165 MADISON AVENUE SUITE 2000
MEMPHIS, TENNESSEE 38103
PHONE: 901.526.2000

www.BakerDonelson.com

TCA Global Credit Master Fund, L.P.
c/o Alyce Schreiber, COO
19950 West Country Club Drive, Suite 101
Aventura, FL 33180

September 7, 2021
Invoice No. 8901445
Client.Matter: 2928096.000007
Attorney: Matthew White
Email: mwhite@bakerdonelson.com
Phone: 901.577.8182

Client: TCA Global Credit Master Fund, L.P.
Matter: David Manning et al.

Current Professional Services Rendered	\$ 1,666.00
Total Current Amount	\$ 1,666.00
Previously Billed and Outstanding	\$ 16,579.11
TOTAL AMOUNT DUE	\$ 18,245.11

UNLESS OTHERWISE AGREED, PAYMENT IS DUE WITHIN 30 DAYS FROM DATE OF INVOICE

PAYMENT OPTIONS | BAKER DONELSON'S PREFERRED PAYMENT METHOD IS ACH

ACH:

Bank: First Horizon Bank
ABA No.: 084000026
Beneficiary: Baker, Donelson, Bearman, Caldwell & Berkowitz
Account No.: 00-9760288
Reference No.: 8901445
Contact: MHazlerig@BakerDonelson.com

CREDIT CARD: [BAKERDONELSON.COM/PAYMENT](https://www.bakerdonelson.com/payment)

WIRE TRANSFER:

Bank: First Horizon Bank
ABA No.: 084000026
Beneficiary: Baker, Donelson, Bearman, Caldwell & Berkowitz
Account No.: 00-9760288
Swift Code: FTBMUS 44
Reference No.: 8901445

REMIT CHECK TO:

165 MADISON AVENUE, SUITE 2000, MEMPHIS, TENNESSEE 38103

Please reference your Invoice No. 8901445 and Client.Matter number 2928096.000007 on your payment

ITEMIZED FEES

DATE	TKPR	DESCRIPTION	RATE	HOURS	AMOUNT
07/07/21	VAH	Determine issues to discuss regarding Kevin Kreisler;	340.00	0.60	204.00
07/12/21	VAH	Look for contact information for Kevin Kreisler	340.00	0.20	68.00
07/14/21	VAH	Determine case status and next steps	340.00	0.20	68.00
07/16/21	VAH	Draft email to Jeremy Monte regarding potential conflict	340.00	1.40	476.00
08/04/21	VAH	Confer about case status and next steps	340.00	0.20	68.00
08/10/21	VAH	Confer with e-discovery group about late invoices and follow up with client regarding the same	340.00	0.40	136.00
08/25/21	VAH	Confer about case status and next steps	340.00	0.20	68.00
08/31/21	VAH	Draft analysis of claims, defenses, counterclaims, likelihood of success, and settlement agreements in response to Brett Halsey's request for the same	340.00	1.70	578.00
TOTAL CURRENT FEES				4.90	\$ 1,666.00
CURRENT AMOUNT DUE					<u>\$ 1,666.00</u>

PREVIOUSLY BILLED AND OUTSTANDING

Outstanding balances are reflected through 11/18/21

INVOICE DATE	INVOICE NUMBER	AMOUNT BILLED	LESS PAYMENT(S)	AMOUNT DUE
11/07/19	8669967	28,310.94	-28,160.94	150.00
07/08/20	8754163	17,425.38	-14,642.62	2,782.76
08/06/20	8765286	3,204.00	0.00	3,204.00
09/04/20	8776089	144.00	0.00	144.00
11/04/20	8797208	540.00	0.00	540.00
01/05/21	8819195	108.00	0.00	108.00
02/04/21	8830762	646.00	0.00	646.00
03/04/21	8839985	1,224.00	0.00	1,224.00
04/06/21	8849999	1,006.80	0.00	1,006.80
05/05/21	8860567	2,124.00	0.00	2,124.00
06/03/21	8870957	1,063.60	0.00	1,063.60
07/07/21	8881819	414.15	-4.55	409.60
08/04/21	8891811	3,176.35	0.00	3,176.35
TOTAL PREVIOUSLY BILLED AND OUTSTANDING				16,579.11
TOTAL AMOUNT DUE				<u>18,245.11</u>

**BAKER
DONELSON**
BEARMAN, CALDWELL
& BERKOWITZ, PC

TAX NO. 62-1047356

FIRST HORIZON BUILDING
165 MADISON AVENUE SUITE 2000
MEMPHIS, TENNESSEE 38103
PHONE: 901.526.2000

www.BakerDonelson.com

TCA Global Credit Master Fund, L.P.
Brett Halsey
100 SE 2nd Street
Suite 4400
Miami, FL 33131

August 19, 2021
Invoice No. 8897944
Client.Matter: 2928096.000011
Attorney: Lori Patterson
Email: lpatterson@bakerdonelson.com
Phone: 901.577.8241

Client: TCA Global Credit Master Fund, L.P.
Matter: Galveston Property

Current Professional Services Rendered	\$ 2,592.00
Current Disbursements	\$ 626.00
Total Current Amount	\$ 3,218.00
Previously Billed and Outstanding	\$ 5,360.25
TOTAL AMOUNT DUE	\$ 8,578.25

UNLESS OTHERWISE AGREED, PAYMENT IS DUE WITHIN 30 DAYS FROM DATE OF INVOICE

PAYMENT OPTIONS | BAKER DONELSON'S PREFERRED PAYMENT METHOD IS ACH

ACH:

Bank: First Horizon Bank
ABA No.: 084000026
Beneficiary: Baker, Donelson, Bearman, Caldwell & Berkowitz
Account No.: 00-9760288
Reference No.: 8897944
Contact: MHazlerig@BakerDonelson.com

CREDIT CARD: [BAKERDONELSON.COM/PAYMENT](https://www.bakerdonelson.com/payment)

WIRE TRANSFER:

Bank: First Horizon Bank
ABA No.: 084000026
Beneficiary: Baker, Donelson, Bearman, Caldwell & Berkowitz
Account No.: 00-9760288
Swift Code: FTBMUS 44
Reference No.: 8897944

REMIT CHECK TO:

165 MADISON AVENUE, SUITE 2000, MEMPHIS, TENNESSEE 38103

Please reference your Invoice No. 8897944 and Client.Matter number 2928096.000011 on your payment

ITEMIZED FEES

DATE	TKPR	DESCRIPTION	RATE	HOURS	AMOUNT
07/15/21	SCM	Review Galveston Co. / TCA Acquisitions III, LLC - [2-WEEK REMINDER] of TRIAL SETTING].	540.00	0.10	54.00
07/16/21	SCM	Review pleadings filed in tax case and trial setting on 7/30/21; review status of 3 tax accounts on Galveston County website and confirm payment of delinquent taxes; review status of delinquent tax suit; telephone conference with plaintiff's law firm regarding payment of taxes and request for dismissal of suit; email correspondence with M. White regarding same.	540.00	1.20	648.00
07/20/21	SCM	Prepare email to plaintiff's counsel regarding payment of taxes and request for dismissal of case; review response regarding costs; reply to same; email correspondence with M. White regarding payment of expenses; prepare email to plaintiff's counsel regarding same.	540.00	1.00	540.00
07/27/21	SCM	Attention to transmittal of checks for court costs and property search to plaintiff's counsel in connection with settlement of delinquent tax suit.	540.00	0.20	108.00
07/28/21	SCM	Review confirmation of delivery of settlement checks; email correspondence with plaintiff's attorney regarding same and passing hearing date pending dismissal of case.	540.00	0.30	162.00
07/29/21	SCM	Prepare email to B. Halsey regarding same	540.00	0.10	54.00
07/29/21	SCM	Forward information to J. Wall and B. Fredricks	540.00	0.20	108.00
07/29/21	SCM	Telephone conference with J. Wall and B. Fredricks of Moody-Rambin regarding property to be sold	540.00	0.40	216.00
07/29/21	SCM	Prepare email to J. Wall at Moody-Rambin	540.00	0.10	54.00
07/29/21	SCM	Telephone conference with J. Parsons of Collier's International (left message)	540.00	0.10	54.00
07/29/21	SCM	Review information from title commitment and feasibility study which would be needed by broker	540.00	1.00	540.00
07/29/21	SCM	Review email from B. Halsey regarding request for broker referrals	540.00	0.10	54.00
TOTAL CURRENT FEES				4.80	\$ 2,592.00

ITEMIZED DISBURSEMENTS

DESCRIPTION	DATE	AMOUNT
BAKER, DONELSON, BEARMAN, CALDWELL & BERKOWITZ, PC		

DESCRIPTION	DATE	AMOUNT
Subpoena Fees VENDOR: Galveston County District Court; INVOICE#: 072321; DATE: 7/23/2021 - Court costs	07/23/21	326.00
Search Expense VENDOR: Margaret C Wingert; INVOICE#: 072321; DATE: 7/23/2021 - Title Search Fee	07/23/21	300.00
TOTAL CURRENT DISBURSEMENTS		\$ 626.00
CURRENT AMOUNT DUE		\$ 3,218.00

PREVIOUSLY BILLED AND OUTSTANDING

Outstanding balances are reflected through 11/18/21

INVOICE DATE	INVOICE NUMBER	AMOUNT BILLED	LESS PAYMENT(S)	AMOUNT DUE
04/20/20	8729840	2,903.25	0.00	2,903.25
05/21/20	8740751	600.00	0.00	600.00
07/22/20	8760860	262.50	0.00	262.50
08/25/20	8773890	1,332.00	0.00	1,332.00
09/18/20	8782628	225.00	0.00	225.00
10/23/20	8795261	37.50	0.00	37.50
TOTAL PREVIOUSLY BILLED AND OUTSTANDING				5,360.25
TOTAL AMOUNT DUE				8,578.25

**BAKER
DONELSON**
BEARMAN, CALDWELL
& BERKOWITZ, PC

TAX NO. 62-1047356

FIRST HORIZON BUILDING
165 MADISON AVENUE SUITE 2000
MEMPHIS, TENNESSEE 38103
PHONE: 901.526.2000

www.BakerDonelson.com

Brett Halsey
TCA Global Credit Master Fund, L.P.
Brett Halsey
100 SE 2nd Street
Suite 4400
Miami, FL 33131

September 24, 2021
Invoice No. 8909230
Client.Matter: 2928096.000011
Attorney: Lori Patterson
Email: lpatterson@bakerdonelson.com
Phone: 901.577.8241

Client: TCA Global Credit Master Fund, L.P.
Matter: Galveston Property

Current Professional Services Rendered	\$ 432.00
Current Disbursements	\$ 10.88
Total Current Amount	\$ 442.88
Previously Billed and Outstanding	\$ 8,578.25
TOTAL AMOUNT DUE	\$ 9,021.13

UNLESS OTHERWISE AGREED, PAYMENT IS DUE WITHIN 30 DAYS FROM DATE OF INVOICE

PAYMENT OPTIONS | BAKER DONELSON'S PREFERRED PAYMENT METHOD IS ACH

ACH:

Bank: First Horizon Bank
ABA No.: 084000026
Beneficiary: Baker, Donelson, Bearman, Caldwell & Berkowitz
Account No.: 00-9760288
Reference No.: 8909230
Contact: MHazlerig@BakerDonelson.com

CREDIT CARD: [BAKERDONELSON.COM/PAYMENT](https://www.bakerdonelson.com/payment)

WIRE TRANSFER:

Bank: First Horizon Bank
ABA No.: 084000026
Beneficiary: Baker, Donelson, Bearman, Caldwell & Berkowitz
Account No.: 00-9760288
Swift Code: FTBMUS 44
Reference No.: 8909230

REMIT CHECK TO:

165 MADISON AVENUE, SUITE 2000, MEMPHIS, TENNESSEE 38103

Please reference your Invoice No. 8909230 and Client.Matter number 2928096.000011 on your payment

ITEMIZED FEES

DATE	TKPR	DESCRIPTION	RATE	HOURS	AMOUNT
08/04/21	SCM	Review email from B. Halsey regarding request for conference call and negotiations with Hilcorp; review form of deed; review form of deed; prepare email to B. Halsey regarding same; review email Regarding contact with ecogenesis; review 2019 correspondence; prepare email to B. Haley regarding same.	540.00	0.60	324.00
08/05/21	SCM	Email correspondence with B. regarding draft deed provided by Hilcorp.	540.00	0.20	108.00
TOTAL CURRENT FEES				0.80	\$ 432.00

ITEMIZED DISBURSEMENTS

DESCRIPTION	DATE	AMOUNT
Delivery Services/Messengers VENDOR: FedEx INVOICE#: 745307920 DATE: 7/30/2021 Tracking Number: 774371308994	07/27/21	10.88
TOTAL CURRENT DISBURSEMENTS		\$ 10.88
CURRENT AMOUNT DUE		\$ 442.88

PREVIOUSLY BILLED AND OUTSTANDING

Outstanding balances are reflected through 09/24/21

INVOICE DATE	INVOICE NUMBER	AMOUNT BILLED	LESS PAYMENT(S)	AMOUNT DUE
04/20/20	8729840	2,903.25	0.00	2,903.25
05/21/20	8740751	600.00	0.00	600.00
07/22/20	8760860	262.50	0.00	262.50
08/25/20	8773890	1,332.00	0.00	1,332.00
09/18/20	8782628	225.00	0.00	225.00
10/23/20	8795261	37.50	0.00	37.50
08/19/21	8897944	3,218.00	0.00	3,218.00
TOTAL PREVIOUSLY BILLED AND OUTSTANDING				8,578.25
TOTAL AMOUNT DUE				9,021.13

**BAKER
DONELSON**
BEARMAN, CALDWELL
& BERKOWITZ, PC

TAX NO. 62-1047356

FIRST HORIZON BUILDING
165 MADISON AVENUE SUITE 2000
MEMPHIS, TENNESSEE 38103
PHONE: 901.526.2000

www.BakerDonelson.com

TCA Global Credit Master Fund, L.P.
c/o Alyce Schreiber, COO
19950 West Country Club Drive, Suite 101
Aventura, FL 33180

October 6, 2021
Invoice No. 8911797
Client.Matter: 2928096.000007
Attorney: Matthew White
Email: mwhite@bakerdonelson.com
Phone: 901.577.8182

Client: TCA Global Credit Master Fund, L.P.
Matter: David Manning et al.

Current Professional Services Rendered	\$ 776.00
Total Current Amount	\$ 776.00
Previously Billed and Outstanding	\$ 18,313.11
TOTAL AMOUNT DUE	\$ 19,089.11

UNLESS OTHERWISE AGREED, PAYMENT IS DUE WITHIN 30 DAYS FROM DATE OF INVOICE

PAYMENT OPTIONS | BAKER DONELSON'S PREFERRED PAYMENT METHOD IS ACH

ACH:

Bank: First Horizon Bank
ABA No.: 084000026
Beneficiary: Baker, Donelson, Bearman, Caldwell & Berkowitz
Account No.: 00-9760288
Reference No.: 8911797
Contact: MHazlerig@BakerDonelson.com

CREDIT CARD: [BAKERDONELSON.COM/PAYMENT](https://www.bakerdonelson.com/payment)

WIRE TRANSFER:

Bank: First Horizon Bank
ABA No.: 084000026
Beneficiary: Baker, Donelson, Bearman, Caldwell & Berkowitz
Account No.: 00-9760288
Swift Code: FTBMUS 44
Reference No.: 8911797

REMIT CHECK TO:

165 MADISON AVENUE, SUITE 2000, MEMPHIS, TENNESSEE 38103

Please reference your Invoice No. 8911797 and Client.Matter number 2928096.000007 on your payment

ITEMIZED FEES

DATE	TKPR	DESCRIPTION	RATE	HOURS	AMOUNT
09/01/21	VAH	Review updated balance of court registry and update client regarding the same	340.00	0.20	68.00
09/02/21	VAH	Review wire transfer records and draft response to receiver's counsel's question about where loan funds are and what additional information we need regarding that issue	340.00	1.20	408.00
09/02/21	MGV	Confer with V. Henderson regarding bank account information; review wire instruction documents	232.00	0.60	139.20
09/07/21	MGV	Search records for account numbers listed as beneficiary bank account on wire transfers of loan amounts	232.00	0.40	92.80
09/15/21	VAH	Confer about case status and next steps	340.00	0.20	68.00
TOTAL CURRENT FEES				2.60	\$ 776.00
CURRENT AMOUNT DUE					<u>\$ 776.00</u>

PREVIOUSLY BILLED AND OUTSTANDING

Outstanding balances are reflected through 10/06/21

INVOICE DATE	INVOICE NUMBER	AMOUNT BILLED	LESS PAYMENT(S)	AMOUNT DUE
11/07/19	8669967	28,310.94	-28,160.94	150.00
07/08/20	8754163	17,425.38	-14,642.62	2,782.76
08/06/20	8765286	3,204.00	0.00	3,204.00
09/04/20	8776089	144.00	0.00	144.00
11/04/20	8797208	540.00	0.00	540.00
01/05/21	8819195	108.00	0.00	108.00
02/04/21	8830762	646.00	0.00	646.00
03/04/21	8839985	1,224.00	0.00	1,224.00
04/06/21	8849999	1,006.80	0.00	1,006.80
05/05/21	8860567	2,124.00	0.00	2,124.00
06/03/21	8870957	1,063.60	0.00	1,063.60
07/07/21	8881819	414.15	-4.55	409.60
08/04/21	8891811	3,176.35	0.00	3,176.35
09/07/21	8901445	1,734.00	0.00	1,734.00
TOTAL PREVIOUSLY BILLED AND OUTSTANDING				18,313.11
TOTAL AMOUNT DUE				<u>19,089.11</u>

**BAKER
DONELSON**
BEARMAN, CALDWELL
& BERKOWITZ, PC

TAX NO. 62-1047356

FIRST HORIZON BUILDING
165 MADISON AVENUE SUITE 2000
MEMPHIS, TENNESSEE 38103
PHONE: 901.526.2000

www.BakerDonelson.com

Brett Halsey
TCA Global Credit Master Fund, L.P.
Brett Halsey
100 SE 2nd Street
Suite 4400
Miami, FL 33131

October 25, 2021
Invoice No. 8919502
Client.Matter: 2928096.000011
Attorney: Lori Patterson
Email: lpatterson@bakerdonelson.com
Phone: 901.577.8241

Client: TCA Global Credit Master Fund, L.P.
Matter: Galveston Property

Current Professional Services Rendered	\$ 1,242.00
Total Current Amount	\$ 1,242.00
Previously Billed and Outstanding	\$ 9,021.13
TOTAL AMOUNT DUE	\$ 10,263.13

UNLESS OTHERWISE AGREED, PAYMENT IS DUE WITHIN 30 DAYS FROM DATE OF INVOICE

PAYMENT OPTIONS | BAKER DONELSON'S PREFERRED PAYMENT METHOD IS ACH

ACH:

Bank: First Horizon Bank
ABA No.: 084000026
Beneficiary: Baker, Donelson, Bearman, Caldwell & Berkowitz
Account No.: 00-9760288
Reference No.: 8919502
Contact: MHazlerig@BakerDonelson.com

CREDIT CARD: [BAKERDONELSON.COM/PAYMENT](https://www.bakerdonelson.com/payment)

WIRE TRANSFER:

Bank: First Horizon Bank
ABA No.: 084000026
Beneficiary: Baker, Donelson, Bearman, Caldwell & Berkowitz
Account No.: 00-9760288
Swift Code: FTBMUS 44
Reference No.: 8919502

REMIT CHECK TO:

165 MADISON AVENUE, SUITE 2000, MEMPHIS, TENNESSEE 38103

Please reference your Invoice No. 8919502 and Client.Matter number 2928096.000011 on your payment

ITEMIZED FEES

DATE	TKPR	DESCRIPTION	RATE	HOURS	AMOUNT
09/28/21	SCM	Review email from B. Halsey regarding offer from Hilcorp to purchase property and request for access and use of property prior to closing; reply to email; review letter from Hilcorp regarding terms of offer; review email from receiver regarding negotiations.	540.00	0.50	270.00
09/29/21	SCM	Review offer from Hilcorp; review correspondence from owner of hunting and recreational deed.	540.00	0.50	270.00
09/30/21	SCM	Telephone conference with J. Perlman regarding background on offer and issues regarding same.	540.00	0.50	270.00
09/30/21	SCM	Review documents in preparation for conference call	540.00	0.80	432.00
TOTAL CURRENT FEES				2.30	\$ 1,242.00
CURRENT AMOUNT DUE					<u>\$ 1,242.00</u>

PREVIOUSLY BILLED AND OUTSTANDING

Outstanding balances are reflected through 11/18/21

INVOICE DATE	INVOICE NUMBER	AMOUNT BILLED	LESS PAYMENT(S)	AMOUNT DUE
04/20/20	8729840	2,903.25	0.00	2,903.25
05/21/20	8740751	600.00	0.00	600.00
07/22/20	8760860	262.50	0.00	262.50
08/25/20	8773890	1,332.00	0.00	1,332.00
09/18/20	8782628	225.00	0.00	225.00
10/23/20	8795261	37.50	0.00	37.50
08/19/21	8897944	3,218.00	0.00	3,218.00
09/24/21	8909230	442.88	0.00	442.88
TOTAL PREVIOUSLY BILLED AND OUTSTANDING				9,021.13
TOTAL AMOUNT DUE				<u>10,263.13</u>

4. Bell Gully

Invoice 388434

Name	Title	Experience	Hours	Discounted Hourly Rate	Total Amount Billed
Tim Fitzgerald	Partner	17 years	8.0	825.00	6,600.00
Nick Moffatt	Senior Associate	13 years	1.0	625.00	625.00
Alix Boberg	Senior Associate	10 years	7.50	600.00	4,500.00
TOTAL			16.50		\$11,725.00
TOTAL EXPENSES:					\$293.13
TOTAL AMOUNT DUE:					\$12,018.13

GST No: 10 027 977

TAX INVOICE 388434

BELL GULLY

TCA Global Credit Master Fund LP
jperلمان@gjb-law.com

Attention: Jonathan Perlman

DATE	30-Jul-2021
FROM	Alix Boberg
DDI	64 9 916 8356
EMAIL	alix.boberg@bellgully.com
MATTER NO	404-4039

JLE Holding Limited

For our professional services, including:

- Considering the valuation of JLE Holdings Limited;
- Correspondence with legal counsel for Mr Leferink and JLE regarding the valuation;
- Considering strategy with respect to without prejudice settlement negotiations with Mr Leferink;
- Research into the operation of the Personal Property Securities Act 1999;
- Attending a call with you to discuss settlement strategy and next steps; and
- Drafting a without prejudice letter to Mr Leferink regarding the merits of our respective claims.

Our fee	11,725.00
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Costs incurred

Service Charge (zero rated)	293.13	
Total for costs incurred		293.13

Amount due	<u>NZD12,018.13</u>
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NZD12,018.13 total equates to US\$8,601.38 (0.7157 exchange rate)

Please pay by direct credit to Bell Gully Office Account - ANZ Bank New Zealand Limited, 215-229 Lambton Quay, Wellington, New Zealand
Account 01-0505-0007005-00, Reference 388434 SWIFT Code: ANZBNZ22 Routing/BSB/SortCode: 010505
Payment is due no later than the 20th of the month following invoice date unless this invoice is stated to be payable on settlement or arrangements have been specifically agreed

30 July 2021

BELL GULLY**Time details - JLE Holding Limited (404-4039)**

Name	Date	Hourly rate	Hours	Value	Description
Alix Boberg	16-07-2021	600	0.50	300.00	Review JLE valuation. Emails with client and Tim regarding same.
Alix Boberg	20-07-2021	600	0.40	240.00	Emails Tim and Greg regarding sharing of JLE valuation. Review of background correspondence regarding same.
Alix Boberg	22-07-2021	600	0.10	60.00	Emails Tim and Mihai regarding JLE valuation and further disclosure to valuer.
Alix Boberg	26-07-2021	600	1.80	1,080.00	Emails regarding strategy call. Prepare for call, including discussions Tim Fitzgerald
Alix Boberg	27-07-2021	600	4.50	2,700.00	Prepare for and attend call with client on settlement strategy. Follow up call with Tim on next steps. Review and revise draft skeleton of letter to Mr Leferink without prejudice. Draft letter (including substantive research of claims and review of supporting documents).
Alix Boberg	28-07-2021	600	0.20	120.00	Review draft letter and email Tim with revisions
Sub-total			7.50	4,500.00	
Tim Fitzgerald	02-07-2021	825	0.10	82.50	Emails re valuation of JLE with Michael Heard
Tim Fitzgerald	13-07-2021	825	0.10	82.50	Email re timing of valuation of JLE
Tim Fitzgerald	16-07-2021	825	1.00	825.00	Review valuation report prepared by JLE, email to JLE's counsel re financial information, email to client
Tim Fitzgerald	19-07-2021	825	0.10	82.50	Email clients re financial information relating to JLE
Tim Fitzgerald	20-07-2021	825	0.20	165.00	Emails re request for information from Mr Leferink
Tim Fitzgerald	25-07-2021	825	0.10	82.50	Email to receivers re call on strategy
Tim Fitzgerald	26-07-2021	825	4.20	3,465.00	Review underlying documents and formulate strategic advice for settlement negotiations with Mr Leferink
Tim Fitzgerald	27-07-2021	825	0.30	247.50	Prepare notes for client call
Tim Fitzgerald	27-07-2021	825	0.60	495.00	Call with clients about response to Mr Leferink
Tim Fitzgerald	27-07-2021	825	1.30	1,072.50	Draft letter to Mr Leferink (without prejudice)
Sub-total			8.00	6,600.00	
Nick Moffatt	20-07-2021	625	0.20	125.00	Discuss research task with Tim, check PPSA
Nick Moffatt	26-07-2021	625	0.30	187.50	Check assignment letter and review PPSA
Nick Moffatt	27-07-2021	625	0.50	312.50	Check PPSA, emails with Tim regarding obligation to distribute surplus funds

30 July 2021

BELL GULLY

Name	Date	Hourly rate	Hours	Value	Description
	Sub-total		1.00	625.00	
	Total		16.50	11,725.00	

Invoice 389466

Name	Title	Experience	Hours	Discounted Hourly Rate	Total Amount Billed
Tim Fitzgerald	Partner	17 years	11.10	825.00	9,157.50
Alix Boberg	Senior Associate	10 years	7.0	600.00	4,200.00
Daniel Scholes	Lawyer	2 years	4.30	425.00	1,827.50
TOTAL			22.40		\$15,185.00
TOTAL EXPENSES:					\$379.63
TOTAL AMOUNT DUE:					\$15,564.63

GST No: 10 027 977

TAX INVOICE 389466

BELL GULLY

TCA Global Credit Master Fund LP
jperلمان@gjb-law.com

Attention: Jonathan Perlman

DATE	31-Aug-2021
FROM	Alix Boberg
DDI	64 9 916 8356
EMAIL	alix.boberg@bellgully.com
MATTER NO	404-4039

JLE Holding Limited

For our professional services, including:

- Drafting our without prejudice letter to Mr Leferink proposing settlement of our respective claims;
- Updating this letter to reflect research into arguments available under the Personal Property Securities Act 1999 (PPSA);
- Further correspondence with legal counsel for Mr Leferink and JLE regarding the valuation of JLE, and the underlying data on which it is based;
- Considering and advising you on the merits of providing Mr Leferink and his valuer with the underlying financial data to the JLE valuation;
- Review of the underlying financial data on which the JLE valuation was based;
- Considering further without prejudice correspondence from Mr Leferink's lawyers; and
- Correspondence with Mr Leferink's lawyers regarding a further extension to the scheduled call of the summary judgment application.

Our fee	15,185.00
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Costs incurred

Service Charge (zero rated)	379.63
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Total for costs incurred	379.63
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Amount due	<u>NZD15,564.63</u>
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NZD15,564.63 total equates to US11,127.15 (0.7149 exchange rate)

Please pay by direct credit to Bell Gully Office Account - ANZ Bank New Zealand Limited, 215-229 Lambton Quay, Wellington, New Zealand

Account 01-0505-0007005-00, Reference 389466 SWIFT Code: ANZBNZ22 Routing/BSB/SortCode: 010505

Payment is due no later than the 20th of the month following invoice date unless this invoice is stated to be payable on settlement or arrangements have been specifically agreed

31 August 2021

BELL GULLY**Time details - JLE Holding Limited (404-4039)**

Name	Date	Hourly rate	Hours	Value	Description
Alix Boberg	29-07-2021	600	0.10	60.00	Emails Edward Fox regarding provision of JLE valuation to lawyers.
Alix Boberg	29-07-2021	600	0.10	60.00	Discussion Tim regarding PPSA argument.
Alix Boberg	30-07-2021	600	0.70	420.00	Consider revised letter, update comments. Emails Tim & Daniel. Review PPSA research. Email client.
Alix Boberg	01-08-2021	600	0.10	60.00	Initial review email from Mark.
Alix Boberg	02-08-2021	600	1.60	960.00	Review documents sent by Mark. Research into Mr Leferink's guaranteed debt obligations. Update WP letter. Discuss Tim.
Alix Boberg	03-08-2021	600	0.30	180.00	Emails Edward Fox regarding request for underlying financial data. Consider request, discuss Tim, emails Mark regarding same.
Alix Boberg	04-08-2021	600	0.30	180.00	Emails Mark Iammartino regarding sharing of JLE valuation.
Alix Boberg	05-08-2021	600	0.10	60.00	Discuss client emails and W/P letter with Tim.
Alix Boberg	06-08-2021	600	0.50	300.00	Emails with Tim about W/P letter. Finalise W/P letter.
Alix Boberg	17-08-2021	600	0.50	300.00	Discussion Tim. Review letter from Edward Fox. Email Tim regarding same.
Alix Boberg	18-08-2021	600	0.30	180.00	Emails with client and Tim F regarding next steps and 2021 financial data.
Alix Boberg	19-08-2021	600	0.10	60.00	Review email from Mark Iammartino.
Alix Boberg	20-08-2021	600	0.10	60.00	Emails with client regarding transfer of financial data.
Alix Boberg	22-08-2021	600	0.30	180.00	Download of documents from TCA. Review financial data. Email Tim Fitzgerald regarding proposed next steps.
Alix Boberg	23-08-2021	600	1.00	600.00	Review in detail financial data as against valuation report. Call and emails Tim Fitzgerald regarding same. Email to Michael Heard confirming data provided to expert.
Alix Boberg	24-08-2021	600	0.60	360.00	Review draft letter and comments to Tim. Finalise letter and send to ACL.
Alix Boberg	26-08-2021	600	0.20	120.00	Emails Tim Fitzgerald and Michael Heard regarding provision of financial data.
Alix Boberg	27-08-2021	600	0.10	60.00	Emails Tim Fitzgerald regarding contact with Mr Leferink's counsel
Sub-total			7.00	4,200.00	
Tim Fitzgerald	21-07-2021	825	0.20	165.00	Email Mr Leferink's lawyer re valuation report

31 August 2021

BELL GULLY

Name	Date	Hourly rate	Hours	Value	Description
Tim Fitzgerald	29-07-2021	825	3.10	2,557.50	Draft without prejudice letter: PPSA research, comments on drafting, finalise draft
Tim Fitzgerald	30-07-2021	825	0.30	247.50	Review PPSA research, update draft letter to Mr Leferink's counsel, and associated emails
Tim Fitzgerald	02-08-2021	825	0.30	247.50	Without prejudice letter, discuss Alix
Tim Fitzgerald	02-08-2021	825	1.00	825.00	Without prejudice letter: Review material provided by Mark Iammartino, including letter from Mr Leferink's US counsel, amendments to letter and draft email to clients about letter
Tim Fitzgerald	02-08-2021	825	0.20	165.00	Email to clients
Tim Fitzgerald	03-08-2021	825	0.20	165.00	Email re valuations
Tim Fitzgerald	03-08-2021	825	0.10	82.50	Email in relation to request for valuation info
Tim Fitzgerald	05-08-2021	825	0.40	330.00	Email to clarify valuation issues
Tim Fitzgerald	06-08-2021	825	0.40	330.00	Complete and finalise and send without prejudice letter
Tim Fitzgerald	06-08-2021	825	0.30	247.50	Email to Mr Leferink's counsel re financial information
Tim Fitzgerald	17-08-2021	825	0.40	330.00	Review letter from Mr Leferink, draft email advice
Tim Fitzgerald	17-08-2021	825	0.40	330.00	Draft email advice to clients in relation to next steps
Tim Fitzgerald	17-08-2021	825	0.40	330.00	Amend email advice re without prejudice letter from Mr Leferink
Tim Fitzgerald	19-08-2021	825	0.20	165.00	Emails re provision of documents to Mr Leferink
Tim Fitzgerald	20-08-2021	825	0.20	165.00	Check link, emails Alix
Tim Fitzgerald	23-08-2021	825	1.30	1,072.50	Draft letter to Mr Leferink
Tim Fitzgerald	24-08-2021	825	0.40	330.00	Emails and letter to Mr Leferink's counsel regarding timing and next steps
Tim Fitzgerald	25-08-2021	825	0.30	247.50	Call and emails with lawyer for JLE in relation to valuation information
Tim Fitzgerald	26-08-2021	825	0.40	330.00	Email re financial information
Tim Fitzgerald	27-08-2021	825	0.60	495.00	Review financial information, email clients, and email Mr Leferink's team re provision of information
Sub-total			11.10	9,157.50	
Daniel Scholes	29-07-2021	425	0.40	170.00	Discuss PPSA research w/Tim
Daniel Scholes	30-07-2021	425	3.90	1,657.50	Researching issue of taking possession of shares under s 108 of the PPSA; email Tim; review draft letter; send to Tim.
Sub-total			4.30	1,827.50	
Total			22.40	15,185.00	

31 August 2021

BELL GULLY

Invoice 390613

Name	Title	Experience	Hours	Discounted Hourly Rate (USD)	Total Amount Billed (USD)
Tim Fitzgerald	Partner	17 years	9.00	578.00	5,205.69
Alix Boberg	Senior Associate	10 years	11.70	421.00	4,921.71
Daniel Brinkman	Lawyer	3 years	17.34	298.00	5,167.16
TOTAL			38.04		\$15,294.56
TOTAL EXPENSES:					\$382.36
TOTAL AMOUNT DUE:					\$15,676.92

GST No: 10 027 977

TAX INVOICE 390613

BELL GULLY

TCA Global Credit Master Fund LP
jperlman@gjb-law.com

Attention: Jonathan Perlman

DATE	30-Sep-2021
FROM	Alix Boberg
DDI	64 9 916 8356
EMAIL	alix.boberg@bellgully.com
MATTER NO	404-4039

JLE Holding Limited

For our professional services, including:

- Corresponding with lawyers for JLE and Mr Leferink regarding a further adjournment of the call of Mr Leferink's summary judgment application;
- Drafting a memorandum to the Court seeking a further adjournment;
- Considering a further settlement offer received from Mr Leferink;
- Drafting correspondence to counsel for Mr Leferink responding to criticism of the Lyne Davis valuation and seeking to progress settlement negotiations;
- Attending calls with JLE regarding next steps in settlement negotiations with Mr Leferink;
- Researching options available to TCA under section 174 of the Companies Act 1993 (NZ);
- Considering strategic options and the evidence to be filed, should TCA and Zeecol defend Mr Leferink's claims; and
- Reporting to you on the progress of settlement negotiations.

Our fee	15,294.56
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Costs incurred

Service Charge (zero rated)	382.36	
Total for costs incurred		382.36

Amount due	<u>USD15,676.92</u>
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Please pay by direct credit to Bell Gully Office Account - ANZ Bank New Zealand Limited, 215-229 Lambton Quay, Wellington, New Zealand

Account 01-0505-0007005-00, Reference 390613 SWIFT Code: ANZBNZ22 Routing/BSB/SortCode: 010505

Payment is due no later than the 20th of the month following invoice date unless this invoice is stated to be payable on settlement or arrangements have been specifically agreed

30 September 2021

BELL GULLY**Time details - JLE Holding Limited (404-4039)**

Name	Date	Hourly rate	Hours	Value	Description
Alix Boberg	31-08-2021	421	0.30	126.20	Review letter from Mr Leferink. Consider next steps; email Tim.
Alix Boberg	01-09-2021	421	0.20	84.13	Emails between Tim Fitzgerald and Edward Fox regarding further adjournment. Draft joint memorandum to the Court.
Alix Boberg	02-09-2021	421	0.40	168.26	Emails with Edward Fox providing financial data; and with Michael Heard regarding draft joint memorandum.
Alix Boberg	03-09-2021	421	0.70	294.46	Call with Michael Heard to discuss status of settlement negotiations and further adjournment. Follow up call Tim Fitzgerald. Memo regarding adjournment.
Alix Boberg	06-09-2021	421	0.70	294.46	Review Minute from Court. Timetabling deadlines. Draft email to client with update.
Alix Boberg	08-09-2021	421	1.20	504.79	Prepare for and attend call with JLE. Follow up call with Tim. Email Daniel Brinkman regarding research.
Alix Boberg	09-09-2021	421	0.60	252.40	Research into section 174 Companies Act. Call with Tim and Daniel B regarding scope of provision.
Alix Boberg	14-09-2021	421	0.30	126.20	Consider W/P letter from ACL with revised settlement offer. Research into equity vs enterprise values.
Alix Boberg	15-09-2021	421	3.00	1,261.98	Emails with TCA overnight regarding latest settlement offer; review analysis of letter by Mark; email to Michael Heard requesting valuer feedback; emails Daniel Brinkman regarding research. Call with Daniel to discuss his research; provide further factual materials. Consider documents to be filed and evidence to be produced in Court, should litigation proceed, and draft advice to Tim on these issues.
Alix Boberg	16-09-2021	421	0.50	210.33	Email Tim Fitzgerald regarding documents to be filed and evidential issues in support of opposition to summary judgment. Emails Daniel Brinkman regarding progress of research.
Alix Boberg	17-09-2021	421	0.20	84.13	Call with Tim to discuss response to ACL. Follow up email to Michael Heard regarding Mr Lyne's feedback on ACL letter. Consider letter from Michael Heard incorporating feedback from Mr Lyne.
Alix Boberg	20-09-2021	421	0.20	84.13	Consider draft email to client from Tim Fitzgerald on strategy regarding next steps and valuation evidence; reply. Email to client on next steps.

30 September 2021

BELL GULLY

Name	Date	Hourly rate	Hours	Value	Description
Alix Boberg	21-09-2021	421	0.40	168.26	Emails with client regarding potential for mediation; scheduling of call. Review research of Daniel Brinkman on section 174.
Alix Boberg	22-09-2021	421	2.70	1,135.78	Prepare for and attend call with client to discuss next steps. Follow up call with Tim Fitzgerald to discuss drafting of letter.
Alix Boberg	23-09-2021	421	0.30	126.20	Review revised letter to ACL; emails with clients regarding same. Finalise letter and send to ACL/Michael Heard.
Sub-total			11.70	4,921.71	
Daniel Brinkman	09-09-2021	298	0.36	105.88	Discuss Alix and Tim re research into section 174 of the Companies Act
Daniel Brinkman	10-09-2021	298	4.26	1,270.62	Research on section 174 Companies Act issues
Daniel Brinkman	14-09-2021	298	3.84	1,143.56	Research and drafting memo on section 174 Companies Act
Daniel Brinkman	15-09-2021	298	0.07	21.17	Review correspondence re settlement
Daniel Brinkman	15-09-2021	298	1.99	592.95	Drafting research memo on section 174 issues
Daniel Brinkman	15-09-2021	298	0.28	84.71	Email to and discuss Alix re section 174 research issues
Daniel Brinkman	16-09-2021	298	2.77	825.90	Drafting research memo on section 174 issues
Daniel Brinkman	17-09-2021	298	2.70	804.72	Drafting research memo on section 174 issues
Daniel Brinkman	20-09-2021	298	0.99	296.48	Compile bundle of cases and email to Alix and Tim, emails from Tim and Alix
Daniel Brinkman	21-09-2021	298	0.07	21.17	Email from Tim re next steps
Sub-total			17.34	5,167.16	
Tim Fitzgerald	30-08-2021	578	0.30	173.52	Call Mr Leferink's lawyer re extension of time
Tim Fitzgerald	31-08-2021	578	0.10	57.84	Email Mr Leferink's lawyer re extension of time
Tim Fitzgerald	01-09-2021	578	0.50	289.21	Emails with Mr Leferink's legal team negotiating extension, review memo
Tim Fitzgerald	02-09-2021	578	0.30	173.52	Amend memorandum seeking extension of time, and send
Tim Fitzgerald	03-09-2021	578	0.50	289.21	Discuss Alix, finalise and file memorandum seeking extension
Tim Fitzgerald	03-09-2021	578	0.20	115.68	Emails re adjournment
Tim Fitzgerald	06-09-2021	578	0.30	173.52	Draft client update email regarding adjournment and next steps
Tim Fitzgerald	06-09-2021	578	0.40	231.36	Update email to client
Tim Fitzgerald	06-09-2021	578	0.10	57.84	Emails re adjournment
Tim Fitzgerald	07-09-2021	578	0.20	115.68	Email update to clients

30 September 2021

BELL GULLY

Name	Date	Hourly rate	Hours	Value	Description
Tim Fitzgerald	08-09-2021	578	0.10	57.84	Organise meeting with JLE and counsel
Tim Fitzgerald	08-09-2021	578	0.50	289.21	Prepare for call with JLE's lawyers
Tim Fitzgerald	08-09-2021	578	0.50	289.21	Call with JLE's director and lawyers to update on progress
Tim Fitzgerald	09-09-2021	578	0.70	404.89	Research section 174, instructions to Daniel Brinkman on research
Tim Fitzgerald	14-09-2021	578	0.40	231.36	Receive offer from Mr Leferink, email re permission to communicate with JLE, email client with recommendation on next steps
Tim Fitzgerald	15-09-2021	578	0.10	57.84	Emails in respect of next steps
Tim Fitzgerald	17-09-2021	578	0.20	115.68	Review letter with comments from Brendan Lyon
Tim Fitzgerald	17-09-2021	578	0.20	115.68	Email to Mr Leferink's counsel re timing of response to WP offer
Tim Fitzgerald	20-09-2021	578	1.30	751.93	Review section 174 research and note of proposed evidence, draft email advice to client on next steps
Tim Fitzgerald	21-09-2021	578	0.20	115.68	Email clients about proposed next steps and potential for mediation
Tim Fitzgerald	22-09-2021	578	0.50	289.21	Amend draft letter to Mr Leferink's lawyers and send to clients for comment
Tim Fitzgerald	22-09-2021	578	0.90	520.57	Review correspondence and attend client meeting
Tim Fitzgerald	23-09-2021	578	0.50	289.21	Discussion with counsel for JLE, finalise and send letter to JLE and Mr Leferink
Sub-total			9.00	5,205.69	
Total			38.04	15,294.56	

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 20-CIV-21964-CMA

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

TCA FUND MANAGEMENT GROUP CORP.,
et al.,

Defendants.

_____ /

**ORDER GRANTING RECEIVER’S SIXTH INTERIM OMNIBUS APPLICATION FOR
ALLOWANCE AND PAYMENT OF PROFESSIONAL FEES AND REIMBURSEMENT
OF EXPENSES FOR JULY 1, 2021 THROUGH SEPTEMBER 30, 2021**

THIS CAUSE having come before the Court upon Jonathan E. Perlman, Esq.’s, as court-appointed Receiver (the “Receiver”) over the Receivership Defendants TCA Fund Management Group Corp. (“TCA”) and TCA Global Credit Fund GP, Ltd. (“GP”), and Relief Defendants TCA Global Credit Fund, LP (“Feeder Fund LP”), TCA Global Credit Fund, Ltd., TCA Global Lending Corp. (“Global Lending”), and TCA Global Credit Master Fund, LP (“Master Fund”) Sixth Interim Omnibus Application for Allowance and Payment of Professional Fees and Reimbursement of Expenses For July 1, 2021 Through September 30, 2021 (the “Sixth Application”), filed on November 23rd, 2021.

The Court has considered the Sixth Application and being otherwise fully advised in the premises, it is:

ADJUDGED that the Motion is **GRANTED**. The Sixth Application is **APPROVED**.

ADJUDGED that the Receiver and Genovese Joblove & Battista, P.A.’s fees of \$584,930.00 and expenses of \$20,667.19 are **APPROVED**. The Receiver is authorized to pay

Genovese Joblove & Battista, P.A. the sum of \$488,611.19, representing 80% of the approved fees (\$584,930.00) and 100% of expenses (\$20,667.19) earned during the Sixth Application period of July 1, 2021 through September 30, 2021, with the remaining 20% of the approved fees to be paid out at the discretion of the Court as part of the final fee application submitted at the close of the receivership.

ADJUDGED that Collas Crill's fees of \$4,042.50 are **APPROVED**. The Receiver is authorized to pay Collas Crill \$3,234.00, representing 80% of the approved fees (\$4,042.50) earned during the Sixth Application period of July 1, 2021 through September 30, 2021, with the remaining 20% of the approved fees to be paid out at the discretion of the Court as part of the final fee application submitted at the close of the receivership.

ADJUDGED that Yip Associates' fees of \$304,293.00 are **APPROVED**. The Receiver is authorized to pay Yip Associates \$243,434.40, representing 80% of the approved fees (\$304,293.00) earned during the Sixth Application period of July 1, 2021 through September 30, 2021, with the remaining 20% of the approved fees to be paid out at the discretion of the Court as part of the final fee application submitted at the close of the receivership.

ADJUDGED that the Development Specialist Inc.'s fees of \$48,277.60 are **APPROVED**. The Receiver is authorized to pay Development Specialists, Inc. \$38,622.08, representing 80% of the approved fees (\$48,277.60) earned during the Sixth Application period of July 1, 2021 through September 30, 2021, with the remaining 20% of the approved fees to be paid out at the discretion of the Court as part of the final fee application submitted at the close of the receivership.

ADJUDGED that Rehmann's fees of \$78,004.25 are **APPROVED**. The Receiver is authorized to pay Rehmann \$62,403.40, representing 80% of the approved fees (\$78,004.25) earned during the Sixth Application period of July 1, 2021 through September 30, 2021, with the remaining

20% of the approved fees to be paid out at the discretion of the Court as part of the final fee application submitted at the close of the receivership.

ADJUDGED that E-Hounds, Inc.'s fees of \$3,375.00 are **APPROVED**. The Receiver is authorized to pay E-Hounds, Inc. \$2,700.00, representing 80% of the approved fees (\$3,375.00) earned during the Sixth Application period of July 1, 2021 through September 30, 2021, with the remaining 20% of the approved fees to be paid out at the discretion of the Court as part of the final fee application submitted at the close of the receivership.

ADJUDGED that Burnet, Duckworth & Palmer LLP's fees of \$4,827.50 are **APPROVED**. The Receiver is authorized to pay Burnet, Duckworth & Palmer LLP \$3,862.00, representing 80% of the approved fees (\$4,827.50) earned during the Sixth Application period of July 1, 2021 through September 30, 2021, with the remaining 20% of the approved fees to be paid out at the discretion of the Court as part of the final fee application submitted at the close of the receivership.

ADJUDGED that Borden Ladner Gervais LLP's fees of \$15,036.51 and expenses of \$873.13 are **APPROVED**. The Receiver is authorized to pay Borden Ladner Gervais LLP the sum of \$12,902.34, representing 80% of the approved fees (\$15,036.51) and 100% of expenses (\$873.13) earned during the Sixth Application period of July 1, 2021 through September 30, 2021, with the remaining 20% of the approved fees to be paid out at the discretion of the Court as part of the final fee application submitted at the close of the receivership.

ADJUDGED that Baker Donelson's fees of \$9,878.40 and expenses of \$642.83 are **APPROVED**. The Receiver is authorized to pay Baker Donelson the sum of \$8,545.55, representing 80% of the approved fees (\$9,878.40) and 100% of expenses (\$642.83) earned during the Sixth Application period of July 1, 2021 through September 30, 2021, with the remaining 20%

CASE NO. 20-CIV-21964-CMA

of the approved fees to be paid out at the discretion of the Court as part of the final fee application submitted at the close of the receivership.

ADJUDGED that Bell Gully's fees of \$42,204.56 and expenses of \$1,055.12 are **APPROVED**. The Receiver is authorized to pay Bell Gully \$34,818.77, representing 80% of the approved fees (\$42,204.56) and 100% of expenses (\$1,055.12) earned during the Sixth Application period of July 1, 2021 through September 30, 2021, with the remaining 20% of the approved fees to be paid out at the discretion of the Court as part of the final fee application submitted at the close of the receivership.

DONE and ORDERED in Chambers at Miami, Florida this ____ day November, 2021.

CECILIA M. ALTONAGA
UNITED STATES DISTRICT JUDGE

Copies furnished to all counsel of record