

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
FORT MYERS DIVISION

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

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

vs.

FOUNDING PARTNERS CAPITAL MANAGEMENT  
and WILLIAM L. GUNLICKS,

Defendants,

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

Relief Defendants.

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

Receiver Daniel S. Newman, not individually, but solely in his capacity as the Court-appointed receiver ("Receiver") for Founding Partners Capital Management Company; Founding Partners Stable-Value Fund, L.P.; Founding Partners Stable-Value Fund II, L.P.; Founding Partners Global Fund, Ltd.; and Founding Partners Hybrid-Value Fund, L.P. (collectively, the "Receivership Entities"), files his Eighteenth Application for Allowance and Payment of Fees and Expenses ("Application") Incurred by the Receiver, the Receiver's Accountant, the Receiver's special counsel, the Receiver's consultants in the litigation with Ernst & Young ("E&Y Litigation"), and the Receiver's local counsel, for reasonable fees and costs, and requests that this Court enter an Order authorizing him to make payments for certain professional services and

expenses incurred during the period of August 1, 2023 through October 31, 2023 (the “Application Period”).

The Receiver respectfully requests that this Court authorize the Receiver to pay: (a) Nelson Mullins Riley & Scarborough LLP (“Nelson Mullins”),<sup>1</sup> as the Receiver’s primary counsel, for reasonable attorneys’ fees and costs; (b) Berkowitz Pollack & Brant (“Berkowitz Pollack”), the Receiver’s accountants, for reasonable fees and costs; (c) Beus Gilbert McGroder PLLC (“Beus Gilbert”), the Receiver’s special counsel in the E&Y Litigation, for reasonable costs; and (d) Grossman Roth Yaffa Cohen, P.A. (“Grossman Roth”), the Receiver’s local counsel in the E&Y Litigation, for reasonable costs.

The requested payment of fees and costs will be made from the Receivership Estate. The U.S. Securities and Exchange Commission (“SEC”) has reviewed this Application and has no objection.

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

**A. The SEC’s Motion**

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

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

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

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

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

- Take immediate possession of and administer the assets of the Receivership Entities;
- Investigate the way the affairs of the Receivership Entities were conducted;
- Institute such actions and legal proceedings, for the benefit and on behalf of the Receivership Entities and their investors and other creditors as the Receiver deems necessary;
- Employ professionals as the Receiver deems necessary to take possession of the assets and business;
- Engage persons in the Receiver’s discretion to assist the Receiver in carrying out the Receiver’s duties and responsibilities;
- Defend, compromise or settle legal actions in which the Receivership Entities or the Receiver is a party;
- Assume control of all the Receivership Entities’ financial accounts, as necessary;
- Make payments and disbursements from the funds and assets taken into control as necessary in discharging the Receiver’s duties; and
- Have access to and review all mail of the Receivership Entities.

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

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

## **II. REQUEST FOR FEES AND EXPENSES**

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

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

- Communications with retained counsel and consultants in connection with the settlement of the E&Y Litigation;
- Analysis and work related to the settlement of the E&Y Litigation;
- Preparing for and attending a hearing on the settlement of the E&Y Litigation;
- Communications with claimants related to the E&Y Litigation, including the signing of consents to the settlement;
- Coordinating and working collaboratively with Special Counsel on miscellaneous issues affecting the Receivership Estate and E&Y Litigation;
- Work and communications related to the previous interim distribution of funds to Approved Claimants;
- Preparation of communications to parties and non-parties in connection with the settlement of the E&Y Litigation;
- Attending to the investments of Founding Partners Hybrid Value Fund;

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

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

These amounts total \$90,605.15 in the aggregate (“Total Award”). The Total Award is comprised of: (a) \$63,442.19 in legal fees and costs incurred during the Application Period for Nelson Mullins; (b) \$21,381.00 in professional fees and costs incurred during the Application Period for Berkowitz Pollack & Brant; (c) \$5,661.96 in costs for Beus Gilbert; and (d) \$120.00 in costs for Grossman Roth. The Receiver and his professionals worked at deeply discounted rates in performing their functions. The Receiver further reduced the costs to the Receivership estate by writing off various fees incurred for the work performed.<sup>2</sup>

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

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

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

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

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

Exhibits 1 - 4 contain an aggregate summary of all applicable hours, fees, and costs of all professionals and paraprofessionals for Nelson Mullins, Berkowitz Pollack & Brant, Beus Gilbert, and Grossman Roth. The total amount represents the amount of time expended by each attorney, paralegal, and professional multiplied by the applicable Court-approved hourly rate. These exhibits also contain individualized and detailed descriptions of the daily services rendered and the hours expended by the various attorneys, paralegals, and professionals for Nelson Mullins and Berkowitz Pollack & Brant, during the Application Period.

### **III. MEMORANDUM OF LAW**

Under governing law, following a determination that services were rendered, and costs expended, in furtherance of the Receivership, the Court may award compensation for those fees and costs. When determining an award of attorneys' fees incurred during a receivership, the Court should give consideration to the factors for compensation that the Eleventh Circuit articulated in *In re Norman v. Housing Authority of City of Montgomery*, 836 F.2d 1292 (11th Cir. 1988): (1) the time and labor required; (2) the novelty and difficulty of the question involved; (3) the skill requisite to perform the legal service properly; (4) the likelihood, if apparent to the client, that the acceptance of the particular employment will preclude other employment by the lawyer; (5) the fee customarily charged in the locality for similar legal services; (6) whether the fee is fixed or contingent; (7) the time limitations imposed by the client or by the circumstances; (8) the amount involved and the results obtained; (9) the experience, reputation, and ability of the lawyer or lawyers performing the services; (10) the "undesirability" of the case; (11) the nature and length of the professional relationship with the client; and (12) any awards in similar cases. *See also Securities & Exchange Comm'n v. Elliot*, 953 F. 2d 1560, 1577 (11th Cir. 1992). The Receiver

respectfully suggests that his request for fees for payment of his attorneys and retained professionals meets the criteria for this compensation.

In the SEC Action, the Court’s Receivership Order requires the Receiver to “administer such assets as is required in order to comply with the directions contained in this Order, and to hold all other assets pending further order of this Court.” [D.E. 73 at 3]. The Receivership Order allows the Receiver to appoint “one or more special agents, employ legal counsel, actuaries, accountants, clerks, consultants and assistants as the Receiver deems necessary and to fix and pay their reasonable compensation and reasonable expenses, as well as all reasonable expenses of taking possession of the assets and business....” *Id.* at 4-5. The Court further authorized payment of these professionals from the funds held by the Receivership. *Id.* at 6. Pursuant to this provision, the Court authorized the retention of counsel for the Receiver. [*See, e.g.*, D.E. 78].

The Receiver’s attorneys, paralegals, and retained professionals and experts have incurred reasonable fees and costs consistent with the Court’s Orders, and payment is appropriate and warranted in consideration of the 11<sup>th</sup> Circuit multi-factor test propounded in *In re Norman*, as follows.

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

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

- Preparing for and attending the hearing on settlement with E&Y, described above;
- Complying with Court orders related to the settlement with E&Y;
- Addressing and responding to investor inquiries including numerous calls with investors regarding various matter;

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<sup>4</sup> The Receiver is discussing solely those events that occurred during the Application Period. Additional details regarding the Receiver’s work are fully set forth in the Receiver’s various status reports and filings during this period.



- Correspondence and communications related to Receivership tax returns and requests for information;
- Correspondence, communications, and filings related to investor requests for information and assignment of interests;
- Coordinating the release of financial information to investors, from various entities, including K-1s;
- Engaging in other communications and activities related to the general administration of the Receivership Estate; and
- Addressing issues and obtaining information concerning Hybrid Value holdings.

**B. The Second and Third Factors**

The Receiver respectfully submits that the E&Y Litigation was a complex and time-consuming litigation. Most of the Receiver's work during the Application Period was related to the settlement of the E&Y Litigation. For these reasons, the Receiver submits that handling the affairs of the Receivership has been unusually difficult and challenging, requiring inordinate skill and expertise to manage.

**C. The Seventh and Eighth Factors**

The results obtained have been significant, especially given the complex, challenging nature of this Receivership and the numerous demands on the Receiver and his professionals. The Receiver and his professionals engaged in significant, time-consuming work that was the subject of this Application. The Receiver's work that is the subject of this Application has been necessary to maintain and preserve the Receivership estate and Receivership's assets, and to resolve significant claims in the E&Y Litigation.

Notably, on October 30, 2023, the Court approved the Receiver's settlement with E&Y [D.E. 613], and on October 31, the Clerk of Court entered partial final judgment [D.E. 614].

**D. The Other Factors**

In view of the numerous, varied, and time-sensitive demands on the Receiver and his professionals, they could not accept similar or more profitable employment because of the work on this Receivership. (Factor 4).

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

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

**CONCLUSION**

For these reasons, the Receiver, Daniel S. Newman, respectfully requests that this Court enter an Order authorizing the Receiver to make payments for the total sum of \$90,605.15 consisting of: (a) \$63,442.19 in legal fees and costs incurred during the Application Period for Nelson Mullins; (b) \$21,381.00 in professional fees and costs incurred during the Application Period for Berkowitz Pollack & Brant; (c) \$5,661.96 in costs for Beus Gilbert; and (d) \$120.00 in costs for Grossman Roth.

**CERTIFICATE OF SERVICE**

I hereby certify that on November 22, 2023, I electronically filed the foregoing document with the Clerk of the Court using CM/ECF. I also certify that the foregoing is being served this day on all counsel of record identified on the attached Service List in the manner specified, either via transmission of Notices of Electronic Filing generated by CM/ECF or in some other authorized manner for those counsel who are not authorized to receive electronically Notices of Electronic Filing.

Dated: November 22, 2023.

Respectfully submitted,

**NELSON MULLINS RILEY & SCARBOROUGH**

Attorneys for Receiver  
One Biscayne Tower, 21<sup>st</sup> Floor  
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By: /s/ Christopher Cavallo

Christopher Cavallo, Esq.  
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Florida Bar No. 0686905

**SERVICE LIST**

<p><b>Teresa Verges, Esq.</b> Securities and Exchange Commission 801 Brickell Avenue, Suite 1800 Miami, FL 33131 vergest@sec.gov <i>Counsel for U.S. Securities and Exchange Commission</i></p> <p><u>Service via CM/ECF</u></p>	<p><b>Gabrielle D'Alemberte, Esq.</b> The D'Alemberte Trial Firm, P.A. 1749 N.E. Miami Ct. Suite 301 Miami, FL 33132 gabrielle@dalemberte.com <i>Counsel for William &amp; Pamela Gunlicks</i></p> <p><u>Service via CM/ECF</u></p>
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**Nelson Mullins Riley & Scarborough LLP**

Attorneys and Counselors at Law

Tax ID No. 57-0215445

Post Office Box 11070 / Columbia, South Carolina 29211

Tel: 803.799.2000

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, FL

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Our Matter #                                    143125/00001                                    For Services Through 10/31/23  
Name of Matter:                                SEC v. Founding Partners Capital Management Co., et al.

08/01/23	ONE: Review, finalize, and file motion for approval of Settlement with EY; various emails and calls re: same. C.C. CAVALLO	1.50 hrs.	\$472.50
08/01/23	FOUR: Attention to investor request, and locate 2017 and 2018 K-1s, transmittal of same (.5); Review communication from investors regarding update of K-1s completion, and reply to same (.3). T. ANZALONE	0.80 hrs.	\$120.00
08/03/23	ONE: Review various emails re: CVP and other approved claimants; plan and preparation for notice requirements under settlement agreement and proposed order. C.C. CAVALLO	0.80 hrs.	\$252.00
08/03/23	FOUR: Telephone conference with Tony Salazar regarding tax questions for K-1s, transfers and other issues (.5). T. ANZALONE	0.50 hrs.	\$75.00
08/04/23	ONE: Emails with clerk re: notice of approval of settlement; emails with team re: same; review draft notice. C.C. CAVALLO	0.50 hrs.	\$157.50
08/08/23	FOUR - Review correspondence from Chris Cavallo re: approved claimant correspondence. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
08/08/23	ONE: Attention to filing consents; prepare draft notice of consents; emails re: same; communications with approved claimants. C.C. CAVALLO	1.00 hrs.	\$315.00
08/09/23	ONE: Call with approved claimant re: settlement; C.C. CAVALLO	0.30 hrs.	\$94.50
08/11/23	FOUR - Draft correspondence to counsel re: action items and review follow-up correspondence. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
08/11/23	ONE: Attention to filing consents and related issues, including emails with team re: same. C.C. CAVALLO	0.40 hrs.	\$126.00

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08/14/23	FOUR: Review correspondence and invoice from IST re: hosted data (.2); Written communication to Kathleen Huerta regarding user deactivation request (.2); Written and telephonic communications with Tony Salazar re: 16th disbursements, Lancelot K-1 and other tax issues (.4); Review requests for status and written responsive communications to investors re: K-1 status (.4). T. ANZALONE	1.20 hrs.	\$180.00
08/15/23	FOUR: Written responsive communications with investors regarding anticipated date for completion of K-1s (.3); Review information from Wells Fargo including new account information (.2); Written communication with Barbara Cruz at Berkowitz Pollack (.2). T. ANZALONE	0.70 hrs.	\$105.00
08/16/23	ONE: Review of order provisionally approving settlement agreement and bar order. Review of notice of filing consents. Conferences re same. J. ETRA	0.30 hrs.	\$94.50
08/16/23	FOUR: Communications with counsel; Written communications with Barbara Cruz at Berkowitz Pollack, Sandra Polin at Grossman Roth, Mia Frimann at Beus Gilbert, and Romelle Brailey (1.2). T. ANZALONE	1.20 hrs.	\$180.00
08/17/23	ONE: Review of docket and recent filings in Promise Trustee lawsuit. E-mail to Receiver re same. Conference call with Beus Gilbert and others on plan for complying with notice requirements for settlement. Work on email and mail notices. J. ETRA	1.80 hrs.	\$567.00
08/17/23	FOUR - Draft Correspondence to Jonathan Erta and Chris Cavallo re: administrative matters to be undertaken and review multiple correspondence and draft multiple correspondence re: follow-up correspondence re: same. (.4) D.S. NEWMAN	0.40 hrs.	\$126.00
08/18/23	FOUR: Communications with Beus Gilbert, Sandra Polin at Grossman Roth (.3); Written communication with Tony Salazar re: status of returns, K1s (.3). T. ANZALONE	0.60 hrs.	\$90.00
08/21/23	FOUR - Review correspondence from approved claimant re: forms K1 and review response re: same. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
08/21/23	FOUR: Communications with Mia Frimann-Dahl at BG (.3); Prepare update to Tony Salazar (.2). Communications with Maria Vazquez at Grossman Roth and both written and telephonic communications with Lisa Adamson (.3). T. ANZALONE	0.80 hrs.	\$120.00
08/22/23	FOUR - Revise web page announcement re: settlement and document description. (.3); Draft correspondence to counsel re: fee application and review correspondence. (.1); Review correspondence re: forms K1. (.2) D.S. NEWMAN	0.60 hrs.	\$189.00

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08/22/23	FOUR: Written communications with Barbara Cruz (.2); Communications with Tony Salazar (.3); Written and telephonic communications with investors regarding status of K-1s (.5); Preliminary review NMRS and Grossman Roth, Beus Gilbert and Berkowitz Pollack records for Receiver's Report (.6); Written communications with Tony Salazar, Lancelot trustee (.3); Telephone conference with Tony Salazar (.3); Written request to Romelle Brailey (.4). T. ANZALONE	2.60 hrs.	\$390.00
08/23/23	ONE: Review documents for status report and update to Court. C.C. CAVALLO	1.00 hrs.	\$315.00
08/23/23	FOUR - Work on court filing relating to fees and status. (.7); Review communications with counsel relating to same. (.2) D.S. NEWMAN	0.90 hrs.	\$283.50
08/23/23	FOUR - Review correspondence with approved claimants relating to forms K1. D.S. NEWMAN	0.30 hrs.	\$94.50
08/23/23	FOUR: Written communication with AP re: k-1 status (.2); Meet with Receiver, communication to FP team (.2); Attention to July bank statements, compile all July financials, mark interest rates on all savings accounts (.5); Prepare update on website (.2); Review and respond to emails from SM, MG and CM regarding status of K-1 completion (.4). T. ANZALONE	1.50 hrs.	\$225.00
08/24/23	FOUR - Review follow-up correspondence relating to fee application and status updates relating thereto. D.S. NEWMAN	0.50 hrs.	\$157.50
08/24/23	FOUR: Review communications from Receiver, C. Cavallo and J. Etra (.2); Continue working on Report, modifications to time entries (.8); Review SEC billing instructions and update WIPs (.9); Communication to Romelle Brailley re: same (.2); Communications with Receiver, and counsel regarding Receiver's Report, review hotel payments for arbitration, amount due Receiver, costs billed by Beus Gilbert (.5); Review disbursements in SFARs and tally amounts paid by receivership estate to experts during last 10 months (1.1) T. ANZALONE	3.70 hrs.	\$555.00
08/25/23	ONE: Attention to issues for follow up on settlement; zoom with team re: same; review settlement documents. C.C. CAVALLO	0.50 hrs.	\$157.50
08/25/23	FOUR: Prepare for and team meeting with Receiver, J. Etra and C. Cavallo (.4); Review circumstances surrounding request from investor 208 (.2); Review prior communications and prepare update to Receiver regarding final K-1 to #208 (.3); Prepare correspondence to Receiver regarding communications with Lancelot, Tony Salazar (.2). T. ANZALONE	1.10 hrs.	\$165.00
08/28/23	ONE: Attend Zoom with Mr. Morris and team re: Bar Order Parties, and review related emails. C.C. CAVALLO	1.00 hrs.	\$315.00

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08/28/23	FOUR: Written communications with AH on behalf of 191 (.2); Communications with AN on behalf of 117 (.1); Discuss status with Receiver (.1). T. ANZALONE	0.40 hrs.	\$60.00
08/29/23	FOUR: Written communications with JC regarding investors 89-91 and 123 (.2); Written communications with investor 86 (.2); Meet with Attorney Chris Cavallo, review various reporting issues (.4); Review initial court filings regarding retention, draft communication related to time discrepancies (.6). T. ANZALONE	1.40 hrs.	\$210.00
08/30/23	FOUR - Draft correspondence to Teresa Verges re: fee application review correspondence from Teresa Verges re: same. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
08/30/23	FOUR - Revise / edit foot note to application and draft correspondence re: same and review follow-up correspondence. D.S. NEWMAN	0.30 hrs.	\$94.50
08/30/23	FOUR: Review prior communications and written communications with Receiver, Ed Cooper re: status of tax returns (.3); Confer with Receiver (.1); Written communications re: K-1s with investors 134 and 206, and update list (.3). T. ANZALONE	0.70 hrs.	\$105.00
08/31/23	FOUR- Draft correspondence re forms K-1 and review correspondence re same D.S. NEWMAN	0.20 hrs.	\$63.00
08/31/23	FOUR: Review investor queries, requests for updated information (.3); Communications with Receiver re: reply to Ed Cooper (.2). T. ANZALONE	0.50 hrs.	\$75.00
09/01/23	FOUR - Draft correspondence to Ed Cooper and review correspondence from Ed Cooper re: forms k-1. (.3); Draft correspondence to Chris Cavallo re: fee application. (.1) D.S. NEWMAN	0.40 hrs.	\$126.00
09/01/23	ONE: Attention to status issues and settlement issues; emails with team re: same. C.C. CAVALLO	1.00 hrs.	\$315.00
09/01/23	FOUR: Written and telephonic communications re: tax returns, K-1s (.2); Communications with Ed Cooper (.2); Communications with Tony Salazar (.2); Communications requesting status of K-1s from 4 investors (.2); Communications with C. Cavallo and B. Cruz re: reporting issues (.3). T. ANZALONE	1.10 hrs.	\$165.00
09/03/23	ONE - Telephone conference with Ed Cooper and draft correspondence to Ed Cooper re: forms K1. D.S. NEWMAN	0.20 hrs.	\$63.00
09/05/23	FOUR - Telephone conference with Wells Fargo re: wire transfer and conference with Trish Anzalone re: same. D.S. NEWMAN	0.20 hrs.	\$63.00



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09/05/23	FOUR - Review correspondence from investor re: forms K-1. (.1); Draft correspondence to Ed Cooper re: same. (.1); Review correspondence from Ed Cooper re: same. (.1) D.S. NEWMAN	0.30 hrs.	\$94.50
09/05/23	FOUR: Meet with Receiver, notification from Wells Fargo (.2); Review WF checking account, prepare letter requesting internal transfer from savings (.5); Communications with Rosary Falero and Rene Arguello (.2); Communications re: K-1s, request for update from Ed Cooper, review communications from AP #31 and JP #37 re: K-1s (.7). T. ANZALONE	1.60 hrs.	\$240.00
09/06/23	FOUR: Telephone conferences with Tony Salazar, communications with Ed Cooper, written and telephonic communications with Paulina Scherer (.9); Commence download of FPHV K-1s from Berkowitz Pollack Secure Box, review cross reference spreadsheet (1.4); Confer with C. Cavallo, update Receiver's website with filing (.4); Attention to tax returns for FPSV and FPSV II and initial scheduling for review and execution of returns by Receiver (1.1). T. ANZALONE	3.80 hrs.	\$570.00
09/07/23	FOUR - Review multiple correspondence relating to Forms K-1. D.S. NEWMAN	1.00 hrs.	\$315.00
09/07/23	FOUR: Telephone conferences and written communications with Tony Salazar, Paulina Scherer (1.2); Access BPBCPA Box and download remaining tax returns and K-1s, review Cross-Reference spreadsheet (1.6); Communications with Andreea Cioara (.2); Prepare individual electronic transmittals of the K-1s to the FPHV, FPSV and FPSV II partners (5.8); Various telephone communications and written communications with claimants/partners re: same (1.1). T. ANZALONE	9.90 hrs.	\$1,485.00
09/08/23	FOUR - Review correspondence to Wells Fargo in connection with payment of invoices and Telephone conference with Wells Fargo re: same. (.3); Review various checks in connection with payments for outstanding expenses authorized by court and communications relating to same. (.5) D.S. NEWMAN	0.80 hrs.	\$252.00
09/08/23	FOUR: Review court Order and post on receiver's website (.3); Prepare letters to Berkowitz Pollack, Beus Gilbert and Grossman Roth (.9); Prepare checks for court approved fees and costs on 17th fee app to Berkowitz Pollack, Beus Gilbert and Grossman Roth (.8); Telephone and written communications with Paulina Scherer (.5); Meet with Assistant from Berkowitz Pollack and obtain execution of signature pages of tax returns by Receiver (.4); Set up zoom call with Receiver and Andreea Cioara (.3); Draft letter to Dan Newman, reimbursement for hotel rooms per court order, and prepare check to Dan Newman (.7); Prepare letter to Rosary Falero requesting transfer of funds (.5); Written communications with investors, telephone conferences with LB investor (.7). T. ANZALONE	5.10 hrs.	\$765.00
09/09/23	FOUR: Written and telephone communications with investors re: K-1s, #12, 40, 195, 198, 62, 142, 207, 128, 79, 131, 25, 43 and others (1.6). T. ANZALONE	1.60 hrs.	\$240.00

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09/11/23	FOUR: Telephone conference with C. Cavallo, written communications with accounting regarding check to NMBC (.6); Written and telephone conferences with AQ on behalf of investors, review request from AQ and transmit unsecured K-1s (.4); Review investor communications, various written and telephonic communications, assist various investors with encrypted message containing K-1s (1.9). T. ANZALONE	2.90 hrs.	\$435.00
09/12/23	FOUR - Prepare for and video conference with Andreea Ciora and Antonie re: tax returns and review same and conference re: founding partner tax returns. D.S. NEWMAN	0.50 hrs.	\$157.50
09/12/23	FOUR: Access Berkowitz Pollack SFT and download remaining tax returns, prepare for Receiver's meeting with Andrea Cioara regarding review of tax returns (.8); Update chart of FP names and addresses (.2); Communications regarding check posted to both c/m (.6); Telephone conference with JF, review written request from JF and transmit K-1 to JF (.4); Written communications with LM on behalf of investor (.2); Communications with investors TF, HW and SS (.5); Review written request from KH, POA signed by RB, transmittal of K-1 to KH (.4). T. ANZALONE	3.10 hrs.	\$465.00
09/13/23	FOUR: Written request from investor (.1); Telephone conferences with investor HW, transmittal of K-1 to HW (.3). T. ANZALONE	0.40 hrs.	\$60.00
09/14/23	FOUR - Review correspondence from William Dorsey, counsel for CVP. (.1); Conference with Receivers counsel re: same and review correspondence re same. (.2) D.S. NEWMAN	0.30 hrs.	\$94.50
09/14/23	FOUR: Review correspondence regarding recent internal transfer, bank statements from Wells Fargo (.2); Written communications with Tony Salazar re: Lancelot K-1 to be added to next year's return (.2); Pull together all August Citibank, Truist and Wells Fargo statements for Receiver, highlight interest rates (.3); Attention to FP files to off site storage (.3); Written and telephonic communications with LM on behalf of investor RS, review authorization to send K-1, transmittal of K-1 (.3); Review communication from investor GS (.1). T. ANZALONE	1.40 hrs.	\$210.00
09/15/23	FOUR - Prepare for telephone conference with National Advisors Holdings president and counsel re: annual meeting, potential tender offer and related issues. (.8); Attend telephone conference with National Advisors Holdings president and counsel re: annual meeting, potential tender offer and related issues. (.5) D.S. NEWMAN	1.30 hrs.	\$409.50
09/15/23	FOUR - Review multiple correspondence from Trish Anzalone re: forms K1. D.S. NEWMAN	0.30 hrs.	\$94.50
09/19/23	FOUR - Review multiple correspondence re Forms K1 D.S. NEWMAN	0.40 hrs.	\$126.00

Newman, Daniel S., Receiver

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09/20/23	FOUR - Review correspondence re approved claimant. D.S. NEWMAN	0.20 hrs.	\$63.00
09/20/23	FOUR: Review request from representative for investor NH, communications with NH requesting authorization to provide K-1 (.3); Written communications with investor TF (.2); Written communications both telephonically and written with investor GV, transmittal of K-1 (.3); Modifications to letters re: reimbursements per court order (.4); Review request from GS, review contact list, prepare communication to KH attaching Four-J's K-1, request update to email address (.3); Communications with 76 and 124, update information related to investor contact (.2). T. ANZALONE	1.70 hrs.	\$255.00
09/21/23	FOUR: Attention to investor emails (.3); Commence update of spreadsheet of bank account balances (.3); Written communication from IST, access Founding Partners materials on Relativity (.8); Prepare response to Kathleen Huerta regarding account, and numerous communications with Raquel Cortes re: same (1.1). T. ANZALONE	2.50 hrs.	\$375.00
09/22/23	FOUR: Review correspondence and K-1 from Ron Peterson, Trustee for Lancelot Investors (.2); Communication from Danielle Holmes at IST (.2); Attempts to access Founding Partners materials on Relativity (4.); Written communication to Kathleen Huerta re: July invoice (.2); Written communication to Nicole DiBlasi (.1). T. ANZALONE	1.10 hrs.	\$165.00
09/25/23	FOUR: Communications with investors 3-5, 7 and 56 re: K-1s (.3); Update Excel spreadsheets for accounts ending in 9447, 9476, 9434, 8273 and 8309 through 8/23 (2.6); Review inquiry from investor 135, and prepare response (.2); Written communications with Nicole DiBlasi re: FP database (.2); Written communications with SA and SM re: investor AH (.4). T. ANZALONE	3.70 hrs.	\$555.00
09/26/23	FOUR - Review multiple correspondence re: forms K1. D.S. NEWMAN	0.30 hrs.	\$94.50
09/26/23	FOUR: Review corrected IST invoice, write check for July and August hosting of FP materials, meet with Receiver to obtain signature, transmit payment (.7); Written communications with investors WM and SM (.2); Written communications with Receiver (.2); Written communications with Tony Salazar (.2). T. ANZALONE	1.30 hrs.	\$195.00
09/27/23	FOUR: Written request from J. Etra, Written communications with Romelle Brailley (.4). T. ANZALONE	0.40 hrs.	\$60.00
09/28/23	FOUR - Review multiple correspondence re: forms K1 and draft correspondence to Trish Anzalone re: same. D.S. NEWMAN	0.30 hrs.	\$94.50

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09/28/23	<p>FOUR: Written communications with Tony Salazar, schedule follow up call and Zoom meeting (.2); Communications on behalf of TF, communication from Receiver re: request (.2); Review Work in Progress reports, prepare communication to J. Etra regarding breakdown of timekeepers, monies per account, and totals (.6); Meet with J. Etra to discuss (.1); Update Excel spreadsheets for Citibank accounts ending in 9421 and 9463 through 8/23, update Wells Fargo Excel spreadsheets for accounts ending in 9126 and 9571 thru 8/23, create spreadsheet for new account 8481, and update spreadsheet (1.9); Attention to communications from both Citibank and Wells Fargo regarding transferred amounts, interest rates (.2).</p> <p>T. ANZALONE</p>	3.20 hrs.	\$480.00
10/03/23	<p>FOUR: Attention to 2022 financials, SFAR documentation and hard copies of investor communications (.9); Meet with C. Cavallo regarding transfer requests, possible notification to court re: no objections filed (.3); Pull together documents used for investor updates and conference calls (.4); Organize materials from E&amp;Y settlement (.8); Review and update bar order mailing chart (.2); Correspondence from Truist re: Gunlicks account (.2); Meet with counsel (.2).</p> <p>T. ANZALONE</p>	3.00 hrs.	\$450.00
10/04/23	<p>FOUR: Examine request related to death of investor 79, documents in support and request for transfer, and prepare Sworn Letter Agreement (.9); Review request related to investor 194, documents provided in support, and prepare Sworn Letter Agreement (.9); Review written request and documents provided related to name change request of investor 25, and prepare Sworn Letter Agreement (.9); Review transfer request, death certificate and will related to investor 78, and prepare Sworn Letter Agreement (.9); Examine communication from son of deceased investor #196 and documents, and prepare Sworn Letter Agreement (.9); Review prior communications related to investor 208, and prepare Sworn Letter Agreement (.9); Review information from new trustee and documents regarding transfer request of investor 36, and prepare Sworn Letter Agreement (.9); Prepare Motion for Court Approval to Recognize above 8 Transfer Claims (2.4).</p> <p>T. ANZALONE</p>	8.70 hrs.	\$1,305.00
10/05/23	<p>ONE: Conference with Mr. Etra re: preparation for hearing and other pending issues.</p> <p>C.C. CAVALLO</p>	0.40 hrs.	\$126.00
10/05/23	<p>FOUR: Create NetDocument folders for all investors requesting recognition of transfer of title, and communicate with Chris Cavallo related to same (2.2); Commence review of non-transfer investor communications and related requests (.7).</p> <p>T. ANZALONE</p>	2.90 hrs.	\$435.00
10/10/23	<p>FOUR: Written communications re: investors 189 and 199, review prior transmittals to them, and prepare response regarding K-1s (.2); Review correspondence from IST invoice (.2); Review Gunlicks statement account at Truist, confer with Receiver and discuss with C. Cavallo (.5); Written communications with Dafne Espinoza (.2); Written communication from SA investor representative, prepare response re: Promise (.2).</p> <p>T. ANZALONE</p>	1.30 hrs.	\$195.00

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10/11/23	FOUR: Review correspondence re: 116, 140 requests, #136, #189, #223, #3 and 4, #7 and 73, #52 and other investor communications (.6); Confer with J. Falcon re: Lancelot filing (.2). T. ANZALONE	0.80 hrs.	\$120.00
10/12/23	ONE: Work on deposition with Receiver and Mr. Cavallo. Call from Plaintiff's counsel and email from defense counsel, and follow up on same. J. ETRA	0.60 hrs.	\$189.00
10/12/23	ONE: Draft notice of compliance with Preliminary Order; emails with team re: same; review Preliminary Order; review Settlement Agreement. C.C. CAVALLO	1.20 hrs.	\$378.00
10/12/23	FOUR - Review correspondence re: improved claimants. (.3) D.S. NEWMAN	0.30 hrs.	\$94.50
10/12/23	FOUR - Review correspondence re: request deposition of Receiver and follow-up correspondence. D.S. NEWMAN	0.30 hrs.	\$94.50
10/12/23	FOUR: Review correspondence from Beus Gilbert re: E&Y and Mayer Brown (.3); Telephonic and written communications with Levohn Cain at Wells Fargo (.3); Compile 3rd quarter financials (.5); Compile statements, checks, backup, deposits and transactions during 3rd quarter for all receivership accounts (1.3); Prepare correspondence to Dafne Espinoza at Berkowitz Pollack (.3). T. ANZALONE	2.70 hrs.	\$405.00
10/13/23	ONE: Attention to notice of compliance with Preliminary Order; call with Mr. Morris re: same; file same. C.C. CAVALLO	0.80 hrs.	\$252.00
10/13/23	FOUR - Review correspondence re: Founding Partners approved claimant and draft correspondence to counsel relating to same and review follow-up correspondence. D.S. NEWMAN	0.30 hrs.	\$94.50
10/13/23	FOUR - Draft correspondence to proposed approved claimant re: question re: distribution and draft correspondence to counsel re: same. D.S. NEWMAN	0.30 hrs.	\$94.50
10/13/23	FOUR: Communications with Sharon Foote (.2); Compile for Berkowitz additional Wells Fargo statements, related backup (.5); Review request from Receiver, compile all receivership account statements (.6); Organize folders containing financial information (.5); Communication to D. Newman (.2); Attention to investor queries (.4). T. ANZALONE	2.40 hrs.	\$360.00
10/16/23	FOUR - Review correspondence and draft correspondence relating to upcoming hearing. D.S. NEWMAN	0.40 hrs.	\$126.00
10/16/23	FOUR - Review correspondence relating to correspondence for approved claimant and brief conference relating to same. D.S. NEWMAN	0.30 hrs.	\$94.50

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10/16/23	FOUR: Strategy and analysis conference with Attorney D. Newman regarding receiver's upcoming deposition re: Promise (.2); Confer with J. Etra (.2). T. ANZALONE	0.40 hrs.	\$60.00
10/17/23	ONE: Work on counsel to PHC trustee claim re receivership; calls with same. J. ETRA	0.40 hrs.	\$126.00
10/17/23	FOUR - Strategize with Jon Etra re: hearing on motion to approve settlement. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
10/17/23	FOUR - Review correspondence from Jon Etra and draft correspondence to Jon Etra re: deposition issue. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
10/17/23	ONE: Attention to claims and distribution issues, including review Court-approved documents; emails with team re: hearing prep. C.C. CAVALLO	0.80 hrs.	\$252.00
10/17/23	FOUR: Confer with C. Cavallo and prepare for meeting (.6); Meet with C. Cavallo to review the various transfer of interest requests, supporting emails and documents, and telephone calls to certain investors regarding same (1.5); Follow up communications with counsel regarding will and estate documents at issue for investor (.3). T. ANZALONE	2.40 hrs.	\$360.00
10/18/23	FOUR - Draft correspondence to Gary Freedman re: trustee related issue and review correspondence from Gary Freedman re: same. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
10/18/23	ONE: Review motion to sell BMO Adversary. G.M. FREEDMAN	0.40 hrs.	\$126.00
10/19/23	FOUR: Perform updates to Motion to Recognize Transfer of Claims (.8); Update Sworn Letter Agreements per meeting with C. Cavallo (.7); Review letter from Bank of America re: monies being held, confer with Receiver (.3); Telephone conferences with bank representatives (.2); Draft communication to investors requesting review and execution of Sworn Letter Agreements, meet with C. Cavallo (.6); Confer with Receiver re: Lancelot, and research Lancelot, Greg Bell and Petters claims and distributions to date (2.2). T. ANZALONE	4.80 hrs.	\$720.00
10/20/23	FOUR - Review multiple correspondence re: communications with approved claimants. D.S. NEWMAN	0.30 hrs.	\$94.50
10/20/23	FOUR - Review correspondence from court re: draft order approving settlement and review follow-up correspondence re: same. D.S. NEWMAN	0.20 hrs.	\$63.00
10/20/23	ONE: Review updated list of consents and other materials for hearing; attention to sworn letter agreements and related motion; email to chambers with proposed order. C.C. CAVALLO	2.50 hrs.	\$787.50

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10/20/23	FOUR: Finalize Sworn Letter Agreements for investors 199, 196, 78, 25 and 194 (2.1); Written communications and telephone conferences with those investors requesting review and execution of same (2.4); Attention to investor requests (.4); Communication from JSM regarding investors 8, 47 and 59, check information against those Consents previously received (.3). T. ANZALONE	5.20 hrs.	\$780.00
10/23/23	ONE - Draft correspondence to Richard Williams re: upcoming hearing and review correspondence from Richard Williams re: same and review follow-up correspondence. (.2); Telephone conferences (2x) with Stuart Grossman re: upcoming hearing and strategy. (.3) Conference with Chris Cavallo re: preparation for hearing. (.3); Review materials from Chris Cavallo re: upcoming hearing. (.3); Draft correspondence to Jon Etra re: communication re: approved claimant and review and draft follow-up correspondence re: same. (.2); Review correspondence from Jon Etra re: upcoming hearing and strategy. (.3) D.S. NEWMAN	1.60 hrs.	\$504.00
10/23/23	ONE - Conference with Trish Anzalone re: information to be obtained in connection with upcoming hearing. (.2); Review correspondence from approved claimant re: claim related issues. (.1); Review follow-up correspondence re: same. (.1) D.S. NEWMAN	0.40 hrs.	\$126.00
10/23/23	ONE: Attention to transfer issues and emails with Ms. Anzalone re: same; prepare for settlement hearing and prepare updated notice re: consents. C.C. CAVALLO	2.40 hrs.	\$756.00
10/23/23	FOUR: Preliminary review of communications and signatures from various transferee investors, and responsive communications with them re: execution, review counter-signed Sworn Letter Agreements (.8); Attention to bank statements, financials (.3); Telephone conference with investor 42 and 101 (.2); Telephone conference with daughter of deceased investor (.2); Telephone conferences and written communications with KH, review supplemental documents supporting transfer claim, review same with C. Cavallo, modifications and finalize Sworn Letter Agreement and transmit for review and execution (1.1). T. ANZALONE	2.60 hrs.	\$390.00
10/24/23	ONE: Prepare for hearing on approval of settlement. C.C. CAVALLO	3.00 hrs.	\$945.00
10/24/23	FOUR: Review communications from transferee investors (.6); Confer with C. Cavallo (.2); Written request to investor DP to set up call (.1). T. ANZALONE	0.90 hrs.	\$135.00
10/25/23	ONE: Prepare for and attend settlement hearing; attention to order; emails re: same. C.C. CAVALLO	3.50 hrs.	\$1,102.50
10/25/23	FOUR - Strategize with counsel re: receivership administration distribution and payment issues. (.7) D.S. NEWMAN	0.70 hrs.	\$220.50

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10/25/23	FOUR - Review correspondence from Jon Etra to counsel for approved claimant re: approval hearing and conference with Jon Etra re: same. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
10/25/23	FOUR - Conference with Jon Etra re: potential deposition dates in connection with request from defense counsel in trustee action. D.S. NEWMAN	0.10 hrs.	\$31.50
10/25/23	FOUR - Draft correspondence to Teresa Verges at SEC re: hearing on motion to approval settlement, review correspondence from Teresa Verges in response to same and draft follow-up correspondence. (.3) D.S. NEWMAN	0.30 hrs.	\$94.50
10/25/23	ONE: Conferences with Receiver and Mr. Newman on potential deposition dates; email to parties with suggested dates. J. ETRA	0.30 hrs.	\$94.50
10/25/23	ONE: Correspondence with investor. J. ETRA	0.20 hrs.	\$63.00
10/25/23	ONE: Conferences re options for receivership administration, distributions, and approval. J. ETRA	0.70 hrs.	\$220.50
10/25/23	FOUR: Review communication from Rafael Montilla with CitiBank; Review prior communications re: investor 46, possible transfer, communication to C. Cavallo re: same, review response from investor, communication re: setting up call with investor (.8). T. ANZALONE	0.80 hrs.	\$120.00
10/26/23	ONE: Call with FP investor and Ms. Anzalone, and attention to related transfer issues; attention to issues with settlement order and review various emails re: same. C.C. CAVALLO	1.80 hrs.	\$567.00
10/26/23	FOUR: Review final order approving settlement, post on website (.3); Communication with C. Cavallo re: investor call, communication to investor and schedule Zoom call (.2); Prepare for and call with investor and C. Cavallo (.5); Review materials related to interim distribution, follow up email re: cashed checks (.4); Edit Sworn Letter Agreement (.3). T. ANZALONE	1.70 hrs.	\$255.00
10/27/23	ONE: Prepare motion to amend settlement order; various calls re: same; various emails re: same; finalize and file same. C.C. CAVALLO	2.00 hrs.	\$630.00



Newman, Daniel S., Receiver

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10/27/23	FOUR: Written communication from Bart Dewey re: Berkowitz binders, return of Founding Partners boxes (.2); Attention to executed Sworn Letter Agreements, related communications (.3); Written communication from Sharon Foote, review SFAR, prior communications re: payments of cost to retained counsel (.5); Review inquiry from AF with BHI, rejected claimant, review his POC and Receiver's Recommendations, and prepare proposed response and send to counsel (.3); Review FP materials utilized at recent hearing (.5); Confer with Receiver regarding amended to court order (.3); Telephone conference with C. Cavallo (.2); Review prior communications re: deceased investor, possible transfer; Telephone conference with investor representative (.2); Telephone conference with KN, potential new trustee (.2). T. ANZALONE	2.70 hrs. \$405.00
10/29/23	ONE: Correspondence with plaintiff's counsel and internally re same. J. ETRA	0.20 hrs. \$63.00
10/29/23	ONE: Review discovery responses from Promise trustee matter. C.C. CAVALLO	0.40 hrs. \$126.00
10/30/23	ONE: Review order and amended order; emails with team re: same. C.C. CAVALLO	0.40 hrs. \$126.00
10/30/23	FOUR - Review correspondence re: inquire and draft correspondence re: same, review follow-up correspondence. (.3); Review proposed SFAR draft revisions to same and communicate with Trish Anzalone re: same. (.7) D.S. NEWMAN	1.00 hrs. \$315.00
10/30/23	FOUR: Confer with C. Cavallo regarding Receiver's Report (.2); Written query from non-investor, prepare proposed response, communication to team re same (.3); Confer with Receiver, respond to Bart Dewey communication re: FP materials/boxes (.3); Confer with counsel regarding input on reply to non-investors (.1); Review communications and signed Sworn letter agreements related to #78, 194 and 199 (.7); Confer with counsel re: 36 (.2); Prepare written requests to Barbara Cruz at Berkowitz Pollack, Mia Frimann-Dahl at Beus Gilbert, Lisa Adamson at Grossman Roth, and Romelly Brailey at NM (.6); Updates to Sworn letter agreement, communication to investor DP (.3); Additional communications with Bart Dewey and Sharita Glass re: offsite storage for boxes from Beus Gilbert office (.4). T. ANZALONE	3.10 hrs. \$465.00
10/31/23	ONE: Review partial judgment; attention to transfer issues. C.C. CAVALLO	0.40 hrs. \$126.00
10/31/23	FOUR: Communications with Bart Dewey; Communications regarding work in progress reports, prebills; Review response from Lisa Adamson at Grossman Roth; Review communication and signed SLA from Dan Pigott (1.3). T. ANZALONE	1.30 hrs. \$195.00
<b>Total Fees for Legal Services .....</b>		<b>\$32,280.00</b>

**BILLING SUMMARY**

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	<u>Hours</u>	<u>Rate/Hr</u>	<u>Dollars</u>
C.C. CAVALLO	27.60	315.00	8,694.00
J. ETRA	4.50	315.00	1,417.50
G.M. FREEDMAN	0.40	315.00	126.00
D.S. NEWMAN	17.50	315.00	5,512.50
T. ANZALONE	110.20	150.00	16,530.00
<b>TOTAL</b>	<b>160.20</b>	<b>201.50</b>	<b>32,280.00</b>

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

09/12/2023	Vendor: U.S. Courts: Pacer; Invoice#: PACER092023; Date: 9/12/2023 - Billing period - 8/1/2023 to 8/31/2023	7.70
<b>Total Charges for Other Services Provided/Expenses Incurred .....</b>		<b>\$7.70</b>
<b>TOTAL FOR THIS INVOICE .....</b>		<b>\$32,287.70</b>

Newman, Daniel S., Receiver

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**REMITTANCE COPY**

Please Return With Your Payment To:

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

Newman, Daniel S., Receiver  
, FL

Our Matter # 143125/00001 For Services Through 10/31/23  
Name of Matter: SEC v. Founding Partners Capital Management Co., et al.

Fees for Professional Services	\$32,280.00	
Charges for Other Services Provided/Expenses Incurred	7.70	
<b>TOTAL FOR THIS INVOICE .....</b>		<b>\$32,287.70</b>

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

**ELECTRONIC PAYMENT INSTRUCTIONS**

**Domestic Wire  
And ACH Transfer**

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

**Foreign Wire (USD)  
Transfer**

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

**CREDIT CARD PAYMENTS**

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

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



**Nelson Mullins Riley & Scarborough LLP**

Attorneys and Counselors at Law

Tax ID No. 57-0215445

Post Office Box 11070 / Columbia, South Carolina 29211

Tel: 803.799.2000

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

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

For Services Through 10/31/23

08/01/23	ONE: Work on final issue on motion to approve and finalization of same for filing. J. ETRA	0.80 hrs.	\$252.00
08/01/23	ONE - Review correspondence from Jon Etra re: settlement agreement.; Review correspondence from Alex Morris re: settlement. (.1); Review follow-up correspondence from Jon Etra re: settlement. (.1) Telephone conference with Chris Cavallo re: Motion to approve settlement agreement.; Review follow-up re: motion to approve settlement and filing. (.2); Draft correspondence to counsel re: filing of settlement agreement. (.1) D.S. NEWMAN	0.50 hrs.	\$157.50
08/01/23	ONE-Brief telephone conference with Jon Etra re: motion to approve settlement agreement. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
08/01/23	ONE: Communications with C. Cavallo (.2); Written communications with Mary Kennedy (.2); Numerous telephonic communications to approved claimants regarding review of and execution of Consent (3.4); Written correspondence to numerous investors related to same (1.6); Continue tracking of percentages for those Consents received (1.9); Prepare update to Receiver and team regarding status (.3). T. ANZALONE	7.60 hrs.	\$1,140.00
08/02/23	ONE - Review multiple correspondence re: consents. D.S. NEWMAN	0.40 hrs.	\$126.00
08/02/23	ONE: Written and telephonic communications regarding execution of Consent. T. ANZALONE	0.50 hrs.	\$75.00
08/03/23	ONE-Review correspondence from Don Pollard of CVP and draft correspondence to Don Pollard of CVP consent. (.2); Draft correspondence to Trish Anzalone and review correspondence from Trish Anzalone re: consent and related issues and follow ups re: same. (.3)		

Newman, Daniel S., Receiver

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	D.S. NEWMAN	0.50 hrs.	\$157.50
08/03/23	ONE - Draft Correspondence to Chris Cavallo re: approved claimant. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
08/03/23	ONE: Communications with Mary Kennedy (.2); Continue review of and monitor signed Consents, update spreadsheet to reflect status and include percentages (2.4); Written communications with CVP and Receiver regarding Consents, provide transferred claims information (.5); Review Motion to Approve Settlement Agreement, etc., post motion on Receiver's website (.6); Written and telephonic communications with approved claimants confirming receipt of settlement agreement, status of signing, re-send communication to investors (3.6); Prepare update to Receiver and his team regarding Consents received, percentages (.3). T. ANZALONE	7.60 hrs.	\$1,140.00
08/04/23	ONE - Review correspondence to court re: proposed order. (.1); Conferences (2x) with Trish Anzalone re: task and action items to be performed and status. (.4); Review correspondence from counsel CVP. (.1) D.S. NEWMAN	0.60 hrs.	\$189.00
08/04/23	ONE: Communications from judge's law clerk (.3); Communications with WD on behalf of numerous investors, prepare response re: approved claim numbers (.7); Monitor incoming signed Consents throughout the day, communications both written and telephonic with investors related to same (2.1); Update spreadsheet and incorporate percentages (.7); Telephone conferences and written communications with Chris Cavallo, Receiver, Alex Morris (1.7); Create bar order list for E&Y settlement (1.1); Review executed Consents and update Spreadsheet in afternoon (.5); Compile approved, rejected and assignors not on approval list for dissemination of bar order package (.7); Communications with Receiver, draft language for bar order electronic communication recipients (.3). T. ANZALONE	8.10 hrs.	\$1,215.00
08/08/23	ONE - Review multiple correspondence re: consents and status and draft multiple correspondence re: consent and status. (.3); Draft follow-up correspondence to Trish Anzalone and review correspondence to Trish Anzalone. (.2); Draft correspondence to Chris Cavallo and review correspondence from Chris Cavallo re: consents. (.2) D.S. NEWMAN	0.70 hrs.	\$220.50
08/08/23	ONE: Written and telephonic communications with investors (.7); Review signed Consents, communications with Receiver and counsel (1.6); Update spreadsheet to reflect newly received Consents, and prepare update to FP team of percentages and numbers of Consents received (2.1). T. ANZALONE	4.40 hrs.	\$660.00
08/11/23	ONE - Review correspondence from Alex Morris re: E&Y payment to escrow account and draft correspondence re: same. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
08/11/23	ONE - Draft correspondence to William Dorsey re: CVP consent. (.1); Review correspondence from Trish Anzalone re: consents and follow-up correspondence. (.2) D.S. NEWMAN	0.30 hrs.	\$94.50

Newman, Daniel S., Receiver

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08/11/23	ONE - Review correspondence from approved claimant. D.S. NEWMAN	0.10 hrs.	\$31.50
08/11/23	ONE: Communications with Receiver, C. Cavallo (.7); Continue to monitor progress of signed Consents received by Receiver, incorporate information into spreadsheet, calculate new information (1.9); Prepare correspondence to team regarding progress thus far (.5); Dialogue with team regarding notice regarding Consents (.4); Telephone conference with counsel (.2). T. ANZALONE	3.70 hrs.	\$555.00
08/14/23	ONE - Review correspondence re: consent from approved claimant. D.S. NEWMAN	0.10 hrs.	\$31.50
08/14/23	ONE: Attention to and place order for stamp for distribution checks (.3); Communications with Receiver and counsel regarding filing of notice re: consents (.8); Prepare responses to investors regarding Consents receipt (.4); Continue tracking and monitoring of signed Consents, prepare updates to team (1.8); Combine and redactions to Consents (1.1); Update Excel indicating approved claimant numbers and percentages and transmit to team (.7). T. ANZALONE	5.10 hrs.	\$765.00
08/15/23	ONE - Review correspondence re: expert invoice and draft correspondence re: same and review follow-up correspondence. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
08/15/23	ONE: Written requests and telephonic communications with investors for re-submission of Consents (.3); Written correspondence from Beus Gilbert (.2); Correspondence re: escrow account; Continue monitoring of incoming Consents, update information related to same (.9); Communications with Bart Dewey (.2); Prepare communication re: investor 208, telephone conference with investor rep, email counsel, set up Zoom call, attend Zoom Call with CC, VS, MG, and CM (1.0). T. ANZALONE	2.60 hrs.	\$390.00
08/16/23	ONE - Review proposed notice and draft changes to same and draft follow-up correspondence and review follow-up correspondence re: same. (.4); Review court notice re: order on preliminary approval. (.1) D.S. NEWMAN	0.50 hrs.	\$157.50
08/16/23	ONE: Communication request from Receiver; Update Consent chart and perform additional redactions, assist with information for filing of notice related to same (2.3); Review Preliminary Approval of Settlement and Scheduling Order, attention to Bar Order list (1.7); Review communications from and telephone conference with C. Cavallo, written communications with Bart Dewey (.3); Post order on website (.2); Examine new account information from Wells Fargo (.2); Written communication from Alex Morris re: expert and communications with Receiver, review prior charges (.4); Communications with Mary Kennedy, Bart Dewey (.2) T. ANZALONE	5.30 hrs.	\$795.00
08/17/23	ONE - Review correspondence from Trish Anzalone re: communication re: settlement and draft correspondence re: same and follow-up correspondence re: same. (.4)		

Newman, Daniel S., Receiver

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	D.S. NEWMAN	0.40 hrs.	\$126.00
08/17/23	ONE: Communications with Bart Dewey (.2); Obtain availability from Alex Morris, Chris Cavallo and Jonathan Etra, set up Zoom Meeting to go over Preliminary Order, bar ordered parties and prepare for same (.9); Attend Zoom Meeting (.6); Review filings, finalize Notice of Settlement and Bar Order Proceedings (.9); Review Mayer Brown filings (.6); Modifications to wording to bar ordered parties electronic communication to accompany motion, order and notice (.6); Telephone calls with Alex Morris, review additional bar order mailing and emailing information, update bar order recipients list (.8); Prepare cover letter to accompany mailing of bar order package (.6); Transmittal of bar order package to all court-ordered parties (3.6); Arrange for mailing of bar order packages (.5); Prepare update to FP team re: completion (.2).		
	T. ANZALONE	9.50 hrs.	\$1,425.00
08/18/23	ONE - Review correspondence from Alex Morris re: settlement terms. (.1); Draft correspondence to Wells Fargo re: account status. (.1); Review follow-up correspondence from Wells Fargo re: same. (.1) Draft follow-up correspondence to Alex Morris re: same. (.1)		
	D.S. NEWMAN	0.40 hrs.	\$126.00
08/18/23	ONE - Review correspondence from approved claimant re: consent.		
	D.S. NEWMAN	0.10 hrs.	\$31.50
08/18/23	ONE: Attention to mail out of bar order packages, scanned envelopes, review of preliminary undeliverables, update chart (1.5); Receipt and review of 4 additional consents (.4); Telephone conferences with investor 189 and 199, #207 and investor 104 (.3); Written communications with representative for #31 (.2); Communications with investors 184-186 (.2); Written communications confirming E&Y settlement deposit (.2); Telephone conferences with #57, AF offshore investor, and Bart Dewey (.3); Telephone conference with MG on behalf of #18 (.2); Written communications with LM on behalf of #62, and telephone conferences with LM re: claim information for #62 (.3); Receipt, review and process another 4 consents, update spreadsheet and prepare communication to FP team re: 8 more Consents, percentage (.7); Telephone conference with Alex Morris, communication to team re: bar order (.2).		
	T. ANZALONE	4.50 hrs.	\$675.00
08/19/23	ONE: Continue review of status and monitor incoming communications and Consents from approved claimants, calculate/incorporate pro rate percentages in chart and update total (1.2); Prepare update to FP team regarding today's percentage (.2).		
	T. ANZALONE	1.40 hrs.	\$210.00
08/21/23	ONE - Conference with Trish Anzalone re: status of communications re: court order and strategy. (.2)		
	D.S. NEWMAN	0.20 hrs.	\$63.00
08/21/23	ONE: Telephone conferences with Alex Morris (.3); Meet with Receiver (.1); Prepare communication to SEC counsel T. Verges for bar order mailing (.2); Reschedule zoom meeting with FP team (.2); Continue monitoring of and process incoming signed Consents and respond to investor queries (1.6); Written communications with PG, AH, investors regarding Consents, status of settlement, and telephone conference with #130 (.9).		

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	T. ANZALONE	3.30 hrs.	\$495.00
08/22/23	ONE: Review Receiver's edits to website posting, communications with C. Cavallo and J. Etra (.3); Telephone conference with LL on behalf of PB (.2); Review communications re: requested changes to investor 27 (.2); Written communication with accountant for investor (.2); Written and telephone conference with investor to update email address (.3); Review request and update mailing address for 22 (.2); Telephone conference with son of investor 18 (.2); Telephone conference with SA (.2); Written and telephonic communications regarding corporate claimant merger, possible name change next year (.3); Update books regarding all of foregoing (.6); Communications with offshore claimant (.1); Telephone conferences with Alex Morris (.2); Written communication to Alex Morris and Mary Kennedy re: undeliverable emails from bar order mailing (.3); Receipt and process signed Consents, update Excel percentage; communications with receiver and counsel (.6).		
	T. ANZALONE	3.90 hrs.	\$585.00
08/23/23	ONE - Review multiple correspondence with approved claimants re: consent. (.4)		
	D.S. NEWMAN	0.40 hrs.	\$126.00
08/23/23	ONE: Meet with Receiver (.1); Communications to C. Cavallo and J. Etra re: website update (.4); Review Tappin & Associates invoice, prepare payment to William Tappin, prepare letter to Mr. Tappin (.7); Review status of signed Consents (.9) Post update on website (.3); List out investors with no consents, and follow up with them via telephone calls or written communications re: same (3.4).		
	T. ANZALONE	5.80 hrs.	\$870.00
08/24/23	ONE: Review communication and consent from #222 (.2); Written communications with RC (.2); Written communications with HM on behalf of 39, 41 and 63 (.3); Telephone conference with TP on behalf of 187 (.2); Telephone conference with HM (.2); Prepare transmittal to TP for 187 (.3); Review Consents from TP and BB (.3); Written and telephonic communications with NG re: 149 (.3); Perform online searches to locate current phone numbers to contact investors where no consent received (1.2); TC with NG for TADFS (.1); Review correspondence from HM with 3 Consents for 39, 41 and 63 (.2); Incorporate information into chart and prepare update to FP team regarding consents percentage (.5); Written communications with investor BW (.2); Written communications with LD on behalf of 83, 97, 103 and 146 (.3); Consent from HS for 147 (.2).		
	T. ANZALONE	4.60 hrs.	\$690.00
08/25/23	ONE: Work on pending settlement matters.		
	J. ETRA	0.50 hrs.	\$157.50
08/25/23	ONE - Telephone conference with Trish Anzalone, Jon Etra and Chris Cavallo re: status of settlement agreement action items. (.5)		
	D.S. NEWMAN	0.50 hrs.	\$157.50
08/25/23	ONE - Telephone conference with Trish Anzalone, Jon Etra and Chris Cavallo re: action items relating to settlement agreement and issues pretraining thereto. (.3) Review materials in preparation for conference with Jon Etra and Trish Anzalone. (.2); Review correspondence to Alex Morris re: settlement agreement. (.1)		
	D.S. NEWMAN	0.60 hrs.	\$189.00



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08/25/23	ONE - Draft correspondence to Nelson Mullins team re: settlement agreement and various action items and re: potential telephone conference. D.S. NEWMAN	0.10 hrs.	\$31.50
08/25/23	ONE: Communications with Receiver, C. Cavallo and J. Etra re: E&Y, set up and attend zoom meeting (1.1); Review signed Consent from investor, update spreadsheet, and communication to FP team regarding percentage (.3); Follow up communications with receiver and team re: abandon interest options and procedures (.3); Telephone conference and written communication with Bart Dewey (.3); Written communication re: undeliverables from bar order mailing (.3); Written communication regarding BG costs (.2). T. ANZALONE	2.50 hrs.	\$375.00
08/26/23	ONE - Review correspondence from Alex Morris. (.1) D.S. NEWMAN	0.10 hrs.	\$31.50
08/28/23	ONE: Communications with Bart Dewey (.2), Review response from Alex Morris, set up call re: E&Y mailing (.4); Communications with investors and counsel, schedule investor call, communications with NG (.4); Receipt of distribution check stamp (.3); Attention to returned bar order package to VF, prepare communication to Alex Morris and team (.3); Attend Zoom meeting re: bar order mailings (.4); Perform search of prior email for rejected claimants D&BH, communication to Alex Morris re: same (.5); Review communication and consent from 62 (.2); Communication from BL (.2); Update bar order mailing chart (.7); Review Consent status (.4); Telephone conference with MG, prepare communication to MG on behalf of 18 (.2); Review status of 109 Consent, prepare correspondence to JS re: 109 (.3); Telephone conferences and written correspondence to RF re: 201 (.2); Telephone conference and written communication to JHW re: 144 (.2); Update Consents spreadsheet (.3); Written communications with Alex Morris and Chris Cavallo re: Tappin payment (.3); Communications re: Lance MacKenzie invoice and charges (.2); Telephone conference with MG (.2); Update Bar Order Mailing list (.4); Update letter to accompany supplemental mailouts of bar order package and transmit to new addresses/emails, prepare communication to team regarding completion of same (1.6). T. ANZALONE	7.90 hrs.	\$1,185.00
08/29/23	ONE - Office conference with Chris Cavallo re: status re: notice related issues. (.2) D.S. NEWMAN	0.20 hrs.	\$63.00
08/29/23	ONE: Review of and communications with FedEx regarding tracking transmittals (.3); Telephone conferences with HS for #147 re: Consent (.2); Meet with Receiver (.1); Prepare for and attend zoom meeting with investor 149, its general counsel, C. Cavallo (.5); Prepare notes from meeting (.2); Attention to Receiver's Report, meet with C. Cavallo, review prior court filings (.9); Update expenses of expert and litigation-related expenses (.6); Review and process incoming Consent, update chart, calculate received and remaining percentages, email team regarding percentage (.4). T. ANZALONE	3.20 hrs.	\$480.00

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08/30/23	ONE: Review status of signed Consents, confirm accuracy of information contained in Consent Spreadsheet to Revised Schedule A (.8); Draft updated notice to court regarding same, communications to team related to filing (.6); Combine/redact Consents in support of updated notice (.6); Communications with Receiver (.2); Update Receiver's records regarding recent communications (.4); Review and update email list, tracking bar order supplemental mailings (.4); Assist counsel with language in filing (.3). T. ANZALONE	3.30 hrs.	\$495.00
08/31/23	ONE: Review language in report filing from counsel, prepare response re: 2 investor conference calls (.4) Update and convert to PDF the exhibits to the updated notice to court re: consents (.5); Communications regarding mailed Consent, pending (.3); Written communications with counsel and Receiver (.3); Review communication and prepare response to investor re: status (.2). T. ANZALONE	1.70 hrs.	\$255.00
09/01/23	ONE: Review status, update chart, and communications with team regarding missing Consents (.4); Perform update on deliveries of bar order package (.3); Written communication with LM on behalf of investor 62 (.2); Communications with Receiver and team (.2); Review 11th Joint Arbitration Status Report filed in Broward litigation, communications re: same, and post to website (.4). T. ANZALONE	1.50 hrs.	\$225.00
09/05/23	ONE: Review signed Consent from investor 109, update spreadsheet, prepare update to Receiver and counsel (.5); Communication from Wells Fargo, meet with Receiver, prepare letter to Rosary Falero @ WF requesting internal transfer from savings to checking for last expert payment (.6); Review communication from Alex Morris re: proposed order on settlement, final bar order, returned bar order package, prepare update to team, arrange for re-mailing to new address on USPS label, update Bar Order Mailing chart (1.3); Review status of FedEx'd bar order packages, send update (.3); Telephone conference from RF #201 re: Consent (.2), Communications with CC re: Report to court (.3); Telephone conference re: unapproved claimant package (.2); Review communications from investors and prepare proposed responses re: approved claimants 3, 4, 5, 7, 56 and 73 (.4). T. ANZALONE	3.80 hrs.	\$570.00
09/06/23	ONE: Review POCs, additional telephone conference re: DGF, update bar order chart (.3); Telephone conference with Kathleen Huerta and communications with IST (.3); Communication from FedEx Customs Agent re: bar order package delay (.2); Meet with R. Jiminez, telephone conference with FedEx, prepare invoice for package sent to Bermuda, communication to BDA Import re: same (.5); Communications with C. Cavallo re: arbitration and hotel expenses (.4). T. ANZALONE	1.70 hrs.	\$255.00
09/08/23	ONE: Review correspondence from IST, telephone conference with Kathleen Huerta (.2); Update Receiver's website with order on E&Y, and update list of checks and expert fees paid outside fee application (.6). T. ANZALONE	0.80 hrs.	\$120.00

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09/11/23	ONE: Attention to and review returned bar order package from TL, review prior information for that rejected claimant, prepare written communication to Alex Morris (.5); Attention to transfers of interest requests, and review of same (.6); Telephone conferences and written communications with Alex Morris (.4). T. ANZALONE	1.50 hrs.	\$225.00
09/12/23	ONE: Remailing bar order package to TL at new address, update bar order mailing chart to reflect same (.5); Communications from JT and Receiver, review initial POCs, Receiver's recommendations, prepare response to Receiver (.6). T. ANZALONE	1.10 hrs.	\$165.00
09/13/23	ONE: Communications with Receiver and counsel, draft response to JT rejected claimant (.5). T. ANZALONE	0.50 hrs.	\$75.00
09/18/23	ONE: Review status of FedEx delivery of bar order package and communications with R. Jiminez (.3); Written communication from PG with declaration, prepare response regarding incorrect recipient (.2); Review communication from CVP counsel, and draft response (.3); Review communication and prepare response re: bar order package (.3); Communications with Receiver (.1). T. ANZALONE	1.20 hrs.	\$180.00
09/25/23	ONE: Review status of FedEx delivery to Bermuda, telephone conferences with FedEx locally and in Bermuda; Prepare correspondence to Alex Morris re: delivery of bar order package; Telephone conference with Alex Morris and Mary Kennedy; Written request to R. Jiminez (1.9) T. ANZALONE	1.90 hrs.	\$285.00
09/26/23	ONE: Attention to bar order re-mailing (.2); Communications with R. Jiminez (.2); Telephone conference with Alex Morris and Mary Kennedy re: 4-sided pages, transmittal of FedEx package (.5). T. ANZALONE	0.90 hrs.	\$135.00
09/27/23	ONE: Review correspondence from and prepare response to Alex Morris re: remailed package, update bar order mailing chart (.2). T. ANZALONE	0.20 hrs.	\$30.00
09/28/23	ONE: Meet with R. Jiminez, review FedEx notification; Written communications with Alex Morris, transmit #176 Proof of Claim (.5). T. ANZALONE	0.50 hrs.	\$75.00
09/29/23	ONE; Telephone conference with investor EG re: distribution and written communication from investor 119 (.2). T. ANZALONE	0.20 hrs.	\$30.00
10/02/23	ONE: Review FedEx updates, communication from Alex Morris re: notice, examine invoice from Beus Gilbert, review communication from FP Offshore investor re: status (.7). T. ANZALONE	0.70 hrs.	\$105.00
10/10/23	ONE: Written communication from BDA Import re: initial bar order package going to Bermuda, and prepare response to them, confer with R. Jiminez (.2).		

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	T. ANZALONE	0.20 hrs.	\$30.00
10/11/23	ONE: Written communications with Alex Morris (.5); Communications related to Bermuda mailing of bar order package (.4); Confer with Receiver, J. Etra regarding witness (.5); Prepare cover letter to Lance MacKenzie re: invoice, prepare check, obtain signature and transmit payment to eAdvisor Compliance (.9); Prepare response to Alex Morris (.2); Review of investor queries, upcoming hearing preparation (.6).		
	T. ANZALONE	3.10 hrs.	\$465.00
10/12/23	ONE: Work with Receiver and Mr. Cavallo on settlement issues.		
	J. ETRA	0.60 hrs.	\$189.00
10/12/23	ONE - Conference with Jon Etra and Chris Cavallo re: motion for approve settlement and strategy related the same and review various materials in preparation for meeting. (1.1)		
	D.S. NEWMAN	1.10 hrs.	\$346.50
10/12/23	ONE: Review communication from attorney for SAP and FMC, signed Consent. review master chart and prepare update regarding rejected claimant (.3); Review communication from Alex Morris re: notice before hearing (.4); Prepare list of investor names re: distribution queries (.4); Communication with C. Cavallo, review Preliminary Approval of Settlement and Scheduling Order, draft Notice of Compliance, communications with team re: same (1.2); Review bar order chart and update same (.3).		
	T. ANZALONE	2.60 hrs.	\$390.00
10/13/23	ONE: Commence draft of response to investors regarding distribution and other questions (1.1); Communications with J. Etra re: DBN/Promise inquiry and prepare response (.6); Review communication to Alex Morris, review filings and wordings use for Mayer Brown settlement, review Notice of Compliance with terms of settlement agreement (.7).		
	T. ANZALONE	2.40 hrs.	\$360.00
10/16/23	ONE Review correspondence from Alex Morris re: expense issue. (.1)		
	D.S. NEWMAN	0.10 hrs.	\$31.50
10/16/23	ONE: Strategy and analysis conference with Attorney D. Newman (.1); Confer with Receiver and J. Etra (.2); Communications with counsel, review final Notice of Compliance (.2); Organize documents related to E&Y settlement (.5); Communications to counsel, post Notice on website (.3); Communication from Alex Morris, review W-9 (.3); Confer with counsel re: investor response email (.3).		
	T. ANZALONE	1.90 hrs.	\$285.00
10/17/23	ONE: Additional communications regarding Advisory Trust Group, filing related to same (.5); Prepare draft responses to various investor questions and send to Receiver and team (.9); Telephone conferences with investor JB (.3); Pull together documents for upcoming settlement approval hearing, and prepare hearing binders for Receiver and his counsel (1.2); Review status of signed consents, combine and redact those received after initial filing, calculate updated approved claimant amount and percentage (.7); Prepare updated Notice Concerning Consents to Settlement Agreement with Ernst & Young (.4); Combine redacted consents and create Exhibit A, update spreadsheet and create Exhibit B (.5); Prepare communication to counsel related to same (.1).		

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	T. ANZALONE	4.60 hrs.	\$690.00
10/19/23	ONE - Review correspondence from Beus Gilbert re: upcoming hearing . D.S. NEWMAN	0.10 hrs.	\$31.50
10/19/23	ONE: Telephone conferences with Bart Dewey re: upcoming hearing, Berkowitz and Offshore binders (.3); Confer with Receiver (.1); Attention to electronic saving of documents (.4); Compile all drafts to investors responding to inquiries and discuss same (.9). T. ANZALONE	1.70 hrs.	\$255.00
10/22/23	ONE: Review materials for hearing on motion to approve settlement agreement. J. ETRA	2.50 hrs.	\$787.50
10/23/23	ONE: Review materials and prepare for hearing on motion to approve. J. ETRA	4.60 hrs.	\$1,449.00
10/23/23	ONE: Confer with C. Cavallo re: settlement hearing (.3); Review and discuss calculations on Updated Consent Notice for filing with court (.3); Continued hearing preparation; Research case law cited in settlement motion and prepare binder of same (1.6); Communications regarding bar order parties (.2); Commence creation of timeline for E&Y filings including arbitrations and appeal, and index (1.2); Prepare additional items for J. Etra including docket sheet and order approving MB settlement (.5); Attention to E&Y costs of litigation (.5). T. ANZALONE	4.60 hrs.	\$690.00
10/24/23	ONE - Prepare for hearing on motion to approval settlement. (1.2) D.S. NEWMAN	1.20 hrs.	\$378.00
10/24/23	ONE: Conferences re prep for tomorrow's hearing on motion to approve. J. ETRA	1.50 hrs.	\$472.50
10/24/23	ONE: Assist D. Newman, J. Etra and C. Cavallo with preparing for tomorrow's hearing; Review 11 Joint Arbitration Status Reports filed in the Broward Litigation (1.3); Review communication from CVP investor and prepare proposed response (.2); Continue E&Y timeline for hearing (1.1); Confer with C. Cavallo re: Consents and bar order schedule; Attention to expenses for experts and others related to E&Y action (.9); Review court-filed update on Notice re: Consents, post to website (.3); Prepare binder for Receiver of timeline for Broward litigation, arbitration and other key filings (1.2); Meet with Receiver and team (.3); Updates to binder for hearing; Written and telephonic communications with Alex Morris, written communications with Mary Kennedy (.6); Attention to Receivership Estate assets, FP Hybrid Value portfolio investments (.4); Review RCP investments, National Advisors Holdings, Receiver's deposition transcript (.6); Updates to and finalize Receiver's Hearing Binder (.4). T. ANZALONE	7.30 hrs.	\$1,095.00
10/25/23	ONE- Prepare for hearing re: approval of settlement. (1.2); Conference with counsel in preparation for hearing on motion for approval. (1.2); Attend hearing re: motion for approval of settlement. (.5) D.S. NEWMAN	2.90 hrs.	\$913.50

Newman, Daniel S., Receiver

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10/25/23	ONE: Attend and argue hearing on motion to approve settlement; preparation and conferences in advance. J. ETRA	2.90 hrs.	\$913.50
10/25/23	ONE: Review minute entry from hearing; Written communication with attorney; Review response to investor re: hearing outcome (.5). T. ANZALONE	0.50 hrs.	\$75.00
10/26/23	ONE: Work on concern raised by EY on order approving settlement, including calls, emails and research. J. ETRA	2.00 hrs.	\$630.00
10/26/23	ONE: Review final order approving settlement, post on website. T. ANZALONE	0.30 hrs.	\$45.00
10/27/23	ONE: Work on joint letter turned into joint motion to amend order and direct entry of judgment, calls and correspondence re same. J. ETRA	1.50 hrs.	\$472.50
10/27/23	ONE: Review communication regarding FP materials from Bart Dewey, Beus Gilbert office (.2); Review Joint Motion for Amended Order and FJ, and post to website (.3). T. ANZALONE	0.50 hrs.	\$75.00
10/30/23	ONE - Review order approving settlement and conferences re: same. D.S. NEWMAN	0.30 hrs.	\$94.50
10/30/23	ONE: Review and forwarded order on motion to amended and amended approval order. J. ETRA	0.20 hrs.	\$63.00
10/30/23	ONE: Review Order Granting Joint Motion for Entry of Amended Order and Final Judgment and Amended Final Settlement Approval and Bar Order, perform comparison on both filings, post to website; Telephone call with and written communications with B. Dewey (.6). T. ANZALONE	0.60 hrs.	\$90.00
10/31/23	ONE: Review Partial Final Judgment, post to website (.3); Written request from J. Etra, communication to R. Auriemma at Beus Gilbert transmitting DE 612-614 (.2). T. ANZALONE	0.50 hrs.	\$75.00
<b>Total Fees for Legal Services .....</b>			<b>\$31,020.00</b>

**BILLING SUMMARY**

	<u>Hours</u>	<u>Rate/Hr</u>	<u>Dollars</u>
J. ETRA	17.10	315.00	5,386.50
D.S. NEWMAN	12.90	315.00	4,063.50
T. ANZALONE	143.80	150.00	21,570.00
<b>TOTAL</b>	<b>173.80</b>	<b>178.48</b>	<b>31,020.00</b>

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

08/28/2023	Federal Express charge	34.97
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Newman, Daniel S., Receiver

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08/28/2023	Federal Express charge	32.86
08/28/2023	Federal Express charge	32.86
09/26/2023	Federal Express charge	33.20
10/12/2023	Vendor: U.S. Courts: Pacer; Invoice#: PACER102023; Date: 10/12/2023 - Billing period - 9/1/2023 to 9/31/2023	0.60

**Total Charges for Other Services Provided/Expenses Incurred ..... \$134.49**

**TOTAL FOR THIS INVOICE ..... \$31,154.49**

Newman, Daniel S., Receiver

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**REMITTANCE COPY**

Please Return With Your Payment To:

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

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

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

For Services Through 10/31/23

Fees for Professional Services	\$31,020.00	
Charges for Other Services Provided/Expenses Incurred	134.49	
<b>TOTAL FOR THIS INVOICE .....</b>		<b>\$31,154.49</b>

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

**ELECTRONIC PAYMENT INSTRUCTIONS**

**Domestic Wire  
And ACH Transfer**

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

**Foreign Wire (USD)  
Transfer**

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

**CREDIT CARD PAYMENTS**

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

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



**Founding Partners Receivership  
Berkowitz Pollack Brant Advisors and CPAs  
PROJECT DESCRIPTIONS: Detailed Time Records  
August 1, 2023 through October 31, 2023**

	Staff	Date	Time Description	Hours	Rate	Amount
<b>Preparation of Receivership Tax Returns/ IRS Correspondence:</b>						
Preparation of federal, state and payroll tax returns for Receivership Entities.						
	James Salazar	8/1/2023	Begin review of 2022 SVF returns and workpapers, review receivership website and scan for 2022 legal motions and orders.	1.00	250	\$ 250.00
	James Salazar	8/2/2023	Review the 2022 returns and workpapers. Research Suncapital/FP Designee income. Review all 2022 SFARS and notes.	4.20	250	1,050.00
	James Salazar	8/3/2023	Call with Trish to discuss 3rd party K-1s received. Review 2020/2021 files to determine missing items. Review/match Schedule K-1 to claimant list. Continue review of workpapers. Call with Ed to discuss FP Designee transfers/reporting. Work on fee app and legal fee allocations for capitalized and deductible amounts.	5.90	250	1,475.00
	James Salazar	8/3/2023	Review and update Schedule K-1 to claimant list, call with Trish to confirm names and address updates. Meet with Vicky to review file for open items needed.	1.10	250	275.00
	James Salazar	8/3/2023	Call with Trish to discuss 3rd party K-1s received. Review 2020/2021 files to determine missing items. Review/match Schedule K-1 to claimant list	0.50	250	125.00
	Victoria Lulciuc	8/3/2023	Discussion with Tony on the status of founding partners - Review court documents, accounting entries and calculations.	2.50	170	425.00
	Victoria Lulciuc	8/10/2023	Clear review notes- Prepare adjusting journal entries t close out balance sheet, update return and K-2/K-3 schedules.	3.80	170	646.00
	James Salazar	8/11/2023	Clear review notes. Send follow up to preparer for Lancelot K-1, copy Trish and Vicky on status.	0.70	250	175.00
	James Salazar	8/11/2023	Meet with Vicky to review SVF K-1 journal entries on SVF II books. Review SVF III 2021 workpapers and allocations.	0.80	250	200.00
	Victoria Lulciuc	8/11/2023	Clear review notes- Prepare adjusting journal entries t close out balance sheet, update return and K-2/K-3 schedules.	0.80	170	136.00
	Victoria Lulciuc	8/11/2023	Update workpapers and return for updates in SVF	2.20	170	374.00
	Victoria Lulciuc	8/11/2023	Update workpapers and return for updates in SVF	1.80	170	306.00

**Founding Partners Receivership**  
**Berkowitz Pollack Brant Advisors and CPAs**  
**PROJECT DESCRIPTIONS: Detailed Time Records**  
**August 1, 2023 through October 31, 2023**

	Staff	Date	Time Description	Hours	Rate	Amount
	James Salazar	8/16/2023	CA FTB 2019 Notice history/research - Review FP SVF II returns back to 2012 for California filing. Noted 2014 only year filed. Recheck CA SOS business search for CA SOS registration, none listed.	0.70	250	175.00
	James Salazar	8/18/2023	Send additional follow up emails to Allan Lasko for timing of Lancelot K-1, copy to Trish.	0.20	250	50.00
	James Salazar	8/22/2023	Send repeated follow-up email to Alan Lasko for Lancelot K-1. Meet with Ed to discuss status of SVF/SVF II/HVF and hold up from Lancelot K-1 not yet received. Meet with Victoria to complete drafts with numbers as they stand.	1.20	250	300.00
	James Salazar	8/22/2023	Meet with Victoria to review SVF II 2021/2022 allocation percentages and K-1 allocations. Begin review of 2022 return and workpapers.	1.00	250	250.00
	Victoria Lulciuc	8/22/2023	Review return updates before sending to tony, make changes in partner footnotes	0.50	170	85.00
	Victoria Lulciuc	8/22/2023	Finalize before sending for 2nd level review, issues with allocations and restating beginning and ending allocation ratios for each partner	3.90	170	663.00
	Victoria Lulciuc	8/22/2023	Finalize return before sending for 2nd level review.	0.30	170	51.00
	James Salazar	8/23/2023	Finalize review and clear review notes on SVF.	0.20	250	50.00
	James Salazar	8/23/2023	Review the 2022 SVF II returns and workpapers. Clear all review notes, requalify and reprint, route to Ed for over review.	3.10	250	775.00
	James Salazar	8/23/2023	Review the 2022 HVF returns and workpapers. Clear all review notes, requalify and reprint, route to Ed for over review.	2.20	250	550.00
	Victoria Lulciuc	8/23/2023	Review return updates before sending to Tony, make changes in partner footnotes	0.30	170	51.00
	Victoria Lulciuc	8/23/2023	Finalize return before sending for 2nd level review.	0.70	170	119.00
	Ed Cooper	9/3/2023	Review call with JTS regarding AJE. Book AJE to close out partnership Inter-companies. Re calculate Taxable income.	2.00	300	600.00
	Ed Cooper	9/3/2023	Review call with JTS regarding AJE. Book AJE to close out partnership Inter-companies. Re calculate Taxable income.	1.00	300	300.00
	Ed Cooper	9/3/2023	Review call with JTS regarding AJE. Book AJE to close out partnership Inter-companies. Re calculate Taxable income.	1.00	300	300.00

**Founding Partners Receivership**  
**Berkowitz Pollack Brant Advisors and CPAs**  
**PROJECT DESCRIPTIONS: Detailed Time Records**  
**August 1, 2023 through October 31, 2023**

	Staff	Date	Time Description	Hours	Rate	Amount
	James Salazar	9/3/2023	Meet with Ed to record cumulative balance sheet adjustments for SVF/SVF II/HVF. Update workpapers for changes.	2.00	250	500.00
	James Salazar	9/3/2023	Meet with Ed to record cumulative balance sheet adjustments for SVF/SVF II/HVF. Update workpapers for changes.	1.00	250	250.00
	James Salazar	9/3/2023	Meet with Ed to record cumulative balance sheet adjustments for SVF/SVF II/HVF. Update workpapers for changes.	1.00	250	250.00
	James Salazar	9/4/2023	Meet with Vicky to review changes to SVF/SVF II/HVF per Ed's review. Work on reconciling/correcting intercompany entries and presentation in returns for pass-through K-1s.	2.10	250	525.00
	Victoria Lulciuc	9/4/2023	Go over AJE changes & new flow of income for Founding Partners at each level with Tony. Update returns and capital; qualify returns for Florida E-file, clear diagnostics and allocations; meetings with Ed and Tony. Reprint Return.	2.30	170	391.00
	Victoria Lulciuc	9/4/2023	Go over AJE changes & new flow of income for Founding Partners at each level with Tony. Update returns and capital.	1.50	170	255.00
	Victoria Lulciuc	9/4/2023	Go over AJE changes & new flow of income for Founding Partners at each level with Tony. Update returns and capital; qualify returns for Florida E-file, clear diagnostics and allocations; meetings with Ed and Tony. Reprint Return.	2.50	170	425.00
	Ed Cooper	9/5/2023	Review and go over changes with team. final review and sign	1.00	300	300.00
	Ed Cooper	9/5/2023	Review and go over changes with team. final review and sign	1.00	300	300.00
	Ed Cooper	9/5/2023	Review and go over changes with team. final review and sign	1.00	300	300.00
	James Salazar	9/5/2023	Review and revised SVF return for Ed's changes, updates to returns. Meet with Ed and Victoria for final presentation changes.	1.30	250	325.00
	James Salazar	9/5/2023	Review revised SVF II return for Ed's changes, updates to returns. Meet with Ed and Victoria for final presentation changes.	1.30	250	325.00
	James Salazar	9/5/2023	Review revised HVF return for Ed's changes, updates to returns. Meet with Ed and Victoria for final presentation changes.	1.30	250	325.00

**Founding Partners Receivership**  
**Berkowitz Pollack Brant Advisors and CPAs**  
**PROJECT DESCRIPTIONS: Detailed Time Records**  
**August 1, 2023 through October 31, 2023**

	Staff	Date	Time Description	Hours	Rate	Amount
	Victoria Lulciuc	9/5/2023	Go over AJE changes & new flow of income for Founding Partners at each level with Tony. Update returns and capital; qualify returns for Florida E-file, clear diagnostics and allocations; meetings with Ed and Tony. Reprint Return.	2.00	170	340.00
	Victoria Lulciuc	9/5/2023	Go over AJE changes & new flow of income for Founding Partners at each level with Tony. Update returns and capital; qualify returns for Florida E-file, clear diagnostics and allocations; meetings with Ed and Tony. Reprint Return.	0.90	170	153.00
	Victoria Lulciuc	9/5/2023	Go over AJE changes & new flow of income for Founding Partners at each level with Tony. Update returns and capital; qualify returns for Florida E-file, clear diagnostics and allocations; meetings with Ed and Tony. Reprint Return.	1.00	170	170.00
	Andreea Cioara	9/6/2023	Return logistics	1.00	300	300.00
	James Salazar	9/6/2023	Complete delivery instructions and logistics with Paulina and Andreea. Call to Trish to arrange K-1 delivery.	1.30	250	325.00
	Paulina Scherer	9/6/2023	Assemble returns and mail K-1s	0.50	135	67.50
	Paulina Scherer	9/6/2023	Assemble returns and mail K-1s	0.50	135	67.50
	Paulina Scherer	9/6/2023	Assemble returns and mail K-1s	0.20	135	27.00
	Victoria Lulciuc	9/6/2023	Go over AJE changes & new flow of income for Founding Partners at each level with Tony. Update returns and capital; qualify returns for Florida E-file, clear diagnostics and allocations; meetings with Ed and Tony. Reprint Return.	0.20	170	34.00
	Andreea Cioara	9/11/2023	Review of returns for discussion with receiver	1.00	300	300.00
	James Salazar	9/12/2023	Meeting with Dan and Andreea to review the 2022 tax returns and questions. Discuss 2023/2024 receivership outlook and remaining assets/settlements.	0.50	250	125.00
	Entries	9/10/2023	07 Sep 2023 - Fast Tax - Fast Tax	-	0	1,000.00
	Entries	9/10/2023	07 Sep 2023 - Fast Tax - Fast Tax	-	0	150.00
	Entries	9/10/2023	07 Sep 2023 - Fast Tax - Fast Tax	-	0	150.00
<b>Total Preparation of Receivership Tax Returns/ IRS Correspondence</b>				<b>72.00</b>		<b>\$17,436.00</b>

**Founding Partners Receivership  
Berkowitz Pollack Brant Advisors and CPAs  
PROJECT DESCRIPTIONS: Detailed Time Records  
August 1, 2023 through October 31, 2023**

	Staff	Date	Time Description	Hours	Rate	Amount
<b>Receivership Accounting/ SFAR:</b> Monthly write up and analysis of bank statements and supporting documentation for all receipts and disbursements of the Receivership entities. Preparation of quarterly Standard Fund Accounting Report (SFAR) for the Receivership. Assist Receiver with claims analysis and schedules for motions to Court.						
	David Siegel	8/17/2023	Preparation of schedules for fee application	2.50	300	\$ 750.00
	David Siegel	8/18/2023	Preparation of schedules for fee application	2.50	300	750.00
	David Siegel	8/19/2023	Preparation of schedules for fee application	1.00	300	300.00
	Sharon Foote	10/13/2023	Review documents provided by client for 3Q2023 SFAR. Set up and start preparation of SFAR.	2.00	175	350.00
	Sharon Foote	10/15/2023	Preparing 3Q2023 SFAR.	2.00	175	350.00
	Dafne Ors Espinoza	10/16/2023	3rd quarter general ledger write up and bank reconciliation. Export combine reports. Save	6.00	95	570.00
	Sharon Foote	10/17/2023	Preparing 3Q2023 SFAR.	2.00	175	350.00
	Sharon Foote	10/23/2023	Finish preparation of 3Q2023 SFAR and send to client.	2.00	175	350.00
	Sharon Foote	10/30/2023	Revise 3Q2023 SFAR and resend to client.	1.00	175	175.00
<b>Total Receivership Accounting/ SFAR</b>				<b>21.00</b>		<b>\$ 3,945.00</b>
<b>Total Fees and Expenses</b>				<b>93.00</b>		<b>21,381.00</b>

BEUS GILBERT MCGRODER PLLC

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

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

October 03, 2023  
 Client: 035074  
 Matter: 000001  
 Invoice #: 115246  
 Resp. Atty: LRB

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through August 31, 2023

Previous Balance	\$173,522.01
<i>Less Payments</i>	<i>(\$173,522.01)</i>
<b>Balance Forward</b>	<b>\$0.00</b>
Current Disbursements	\$157.17
Current Interest	\$1,404.13
<b>Total Current Charges</b>	<b>\$1,561.30</b>
<b>Combined Balance Due</b>	<b>\$1,561.30</b>

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

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For Professional Services Rendered Through August 31, 2023

**DISBURSEMENTS**

Date	Description of Disbursements	Amount
08/01/2023	Color Copies	\$51.00
08/16/2023	Photocopy Expense	\$5.50
08/26/2023	Westlaw Legal Research	\$24.50
08/28/2023	Westlaw Legal Research	\$76.17
	Total Disbursements	\$157.17
	Previous Balance	\$173,522.01
	<i>Less Payments</i>	( <i>\$173,522.01</i> )
	<b>Balance Forward</b>	<b>\$0.00</b>
	Current Disbursements	\$157.17
	Current Interest	\$1,404.13
	<b>Total Current Charges</b>	<b>\$1,561.30</b>
	<b>Combined Balance Due</b>	<b>\$1,561.30</b>

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2 South Biscayne Blvd., 21st Floor  
Miami, FL 33131  
**Attention: Daniel Newman**

November 01, 2023  
Client: 035074  
Matter: 000001  
Invoice #: 115417  
Resp. Atty: LRB

RE: v. Ernst & Young/Mayer Brown

For Professional Services Rendered Through October 31, 2023

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Previous Balance	\$1,561.30
<i>Less Payments</i>	<i>(\$0.00)</i>
<b>Balance Forward</b>	<b>\$1,561.30</b>
Current Disbursements	\$4,100.66
<b>Total Current Charges</b>	<b>\$4,100.66</b>
<b>Combined Balance Due</b>	<b>\$5,661.96</b>

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**DISBURSEMENTS**

Date	Description of Disbursements	Amount
10/20/2023	Photocopy Expense	\$36.75
10/30/2023	Color Copies	\$69.00
10/31/2023	L. Richard Williams- Travel Expense- 10/24-10/25/23 Airfare for LRW to FL	\$3,463.90
10/31/2023	L. Richard Williams- Travel Expense- 10/24-10/25/23 Trip insurance	\$196.40
10/31/2023	L. Richard Williams- Travel Expense- 10/24-10/25/23 Hotel in FL	\$258.33
10/31/2023	L. Richard Williams- Travel Expense- 10/24/23 Private transport (no receipt)	\$45.00
10/31/2023	L. Richard Williams- Travel Expense- 10/24/23 Cnbc News (no receipt)	\$8.13
10/31/2023	L. Richard Williams- Travel Expense- 10/24/23 Meal (no receipt)	\$5.39
10/31/2023	L. Richard Williams- Travel Expense- 10/25/23 Meal (no receipt)	\$17.76
	Total Disbursements	\$4,100.66
	Previous Balance	\$1,561.30
	Less Payments	(\$0.00)
	<b>Balance Forward</b>	<b>\$1,561.30</b>
	Current Disbursements	\$4,100.66
	<b>Total Current Charges</b>	<b>\$4,100.66</b>
	<b>Combined Balance Due</b>	<b>\$5,661.96</b>

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# Grossman Roth Yaffa Cohen, P.A.

2525 Ponce De Leon Blvd.

Suite 1150

Miami, Florida 33134

(305) 442-8666 ext. 122

DANIEL NEWMAN

October 31, 2023  
Reference No.: 17586

CLIENT: 6675  
MATTER: 161745

NEWMAN, DANIEL, AS RECEIVER  
NEWMAN, DANIEL, ET.AL. V. ERNST & YOUNG

<b>Date</b>	<b>Expenses</b>	<b>Amount</b>
10/26/23	Court Reporter - Estimate for transcript of settlement hearing before Judge Steele, 10/25/23 - Vonni R. Bray, RDR, CRR;Check#118327	120.00
	<b>Total For Expenses</b>	<b>120.00</b>
	<b>Total for Services and Expenses</b>	<b>120.00</b>
	<b>Amount Due</b>	<b>\$ 120.00</b>