

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 PARTERS 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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**RECEIVER'S THIRD INTERIM APPLICATION FOR ALLOWANCE  
AND PAYMENT OF FEES AND EXPENSES INCURRED BY THE  
RECEIVER, RETAINED COUNSEL AND OTHER PROFESSIONALS**

Receiver Daniel S. Newman, not individually, but solely in his capacity as 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. ("Entities"), files his Third Application for Allowance and Payment of Expenses Incurred by the Receiver and his Retained Counsel, and requests that this Court enter an Order authorizing him to make payments for certain professional services and expenses incurred during the period of January 1, 2010 through March 31, 2010. ("Application Period"). This application is submitted with the approval of the United States Securities and Exchange Commission ("SEC" or "Commission").

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The Receiver respectfully requests that the Court authorize the Receiver to pay: (a) Broad and Cassel, as Receiver's primary counsel, for reasonable attorneys' fees and costs; (b) Berkowitz Dick Pollack & Brant, the Receiver's accountants, for reasonable fees and costs; (c) Huron Consulting Group, the Receiver's consultant and testifying expert, for reasonable fees; (d) Greg Whittmore, the Receiver's Texas counsel, for reasonable fees and costs, and (e) Attride-Stirling & Woloniecki, the Receiver's Bermuda counsel, for reasonable fees and costs.

For purposes of this Third Fee Affidavit, because recovery efforts are still in the early stages, both Broad and Cassel, Berkowitz, Dick Pollack & Brant and Huron Consulting Group have agreed, at the request of the U.S. Securities and Exchange Commission ("SEC") and pursuant to discussions with the SEC, to request payment of only seventy (70%) percent of the fees accrued through March 31, 2010, as opposed to the full amount of invoiced fees.<sup>1</sup>

**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 Emergency Motion to Appoint a Receiver (D.E. 3), which was granted by this Court on the same date. (D.E. 9) In the 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), based

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<sup>1</sup> The remaining thirty (30%) percent would be payable upon further Application. In addition, Broad and Cassel has agreed to write-off certain invoiced fees at the request of the Receiver.

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on qualifications and his proposed compensation schedule and course of action (D.E. 71 at Exh. 1).

**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 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 Entities;
- investigate the manner in which the affairs of the Entities were conducted;
- institute such actions and legal proceedings, for the benefit and on behalf of 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 Entities or the Receiver is a party;
- assume control of all of the 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 Entities.

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(D.E. 73 at 3-6).

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

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

The Receiver's efforts during the Application Period, include but were not limited to the gathering of evidence and marshaling of assets, managing the affairs of the Receivership Entities, investigation of claims, negotiating with counsel to pursue certain claims against third parties, and pursuing certain claims against third parties. There has also been extensive motion practice and briefing in connection with the action styled *Daniel S. Newman, as Receiver for Founding Partners Capital Management Company, et al. v. Sun Capital, Inc., et al.*, U.S. District Court, Middle District of Florida, Case No. 2:09-CV-445-FTM-99SPC, as a result of the Defendants' vigorous opposition to any attempts to further substantive relief in that case.

The Receiver respectfully requests an award for legal and professional fees and the reimbursement of certain expenses incurred on behalf of the Receiver for services rendered during the Application Period. These amounts total \$784,729.46 in the aggregate ("Total Award"). The Total Award is comprised of: (a) \$508,918.19 in legal fees and costs for Broad and Cassel; (b) \$69,590.50 in professional fees and costs to Berkowitz Dick Pollack & Brant, the Receiver's accountants; (c) \$31,388.27 in legal fees and costs for Attride-Stirling & Woloniecki, the Receiver's Bermuda counsel; (d) \$174,160.50 in professional fees to Huron Consulting Group, the Receiver's consultant and testifying expert; and (e) \$672.00 in legal fees and costs for Greg Whittmore, Esq., the Receiver's Texas counsel.

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Significantly, the Receiver and many of those working with him worked at deeply discounted rates in performing their functions. Moreover, the Receiver further reduced the costs to the Receivership Estate by writing off various fees incurred for work performed.

Further, as noted above, the Receiver at this time seeks Court permission to pay less than the Total Award at this time. Specifically, the Receiver seeks permission to pay: (a) \$357,081.59 (down from \$508,918.19) to Broad and Cassel, reflecting seventy (70%) percent of the fees invoiced by Broad and Cassel and all of the costs invoiced by Broad & Cassel; (b) \$48,713.35 (down from \$69,590.50), reflecting seventy (70%) percent of the fees invoiced by Berkowitz Dick Pollack & Brant and all of the costs invoiced by Berkowitz Dick Pollack & Brant, (c) \$31,388.27, reflecting all the fees and costs invoiced by Attride-Sterling & Woloniecki; (d) \$121,912.35 (down from \$174,160.50), reflecting seventy (70%) percent of the fees invoiced by Huron Consulting Group (e) \$672.00, reflecting all of the fees and costs invoiced by Greg Whittmore, Esq. In total therefore, although the Total Award sought is \$784,729.46, the total requested payments at this time is \$559,767.56. The Receiver is asking for payment of the reduced amount at this time, at the request and pursuant to discussions with the SEC, because recovery efforts are still in the early stages.

This request is the Receiver's third application to the Court for compensation and reimbursement of expenses for services rendered on behalf of the Receiver. No understanding exists between the Receiver and any other person for the sharing of compensation sought by this 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 several exhibits to its Application consisting of:

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Exhibit 1: Summaries of professional and paraprofessional time and fees;

Exhibit 2: Individualized and detailed invoices of all services rendered, expenses, and disbursements for Broad and Cassel; Berkowitz Dick Pollack & Brant; Attride-Stirling & Woloniecki; Huron Consulting Group; and Greg Whittmore, Esq.<sup>2</sup>

Exhibit 1 contains an aggregate summary of all hours and fees of all professionals and paraprofessionals that provided services to the Receiver during the course of the Application Period. The total amount represents the amount of time expended by each attorney, paralegal, and professional multiplied by the applicable Court-approved hourly rate.<sup>3</sup> Exhibit 2 contains individualized and detailed descriptions of the daily services rendered and the hours expended by the various attorneys, paralegals, and professionals employed on behalf of the Receiver in this case during the Application Period. Exhibit 2 also contains a detailed schedule listing the expenses and disbursements for which the Receiver seeks reimbursement. Exhibit 2 is based on, among other information, the contemporaneous daily time records maintained by the Receiver's attorneys, paralegals, and professionals who rendered services in this case. These time records have also been reviewed and approved by the Receiver, and, based on the complexity of the case, the Receiver respectfully submits that the requested compensation is reasonable.

### **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

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<sup>2</sup> The invoices for Huron were redacted to exclude April, 2010 time.

<sup>3</sup> All rates were previously approved by the Court except that of Gregory A. Whitmore and Huron Consulting Group.

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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 and Exchange Commission 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 other professionals meets the criteria for this interim compensation.

In this case, 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....” (D.E. 73 at 4-5). The Court further authorized payment of these professionals from the funds held by the Receivership. (D.E. 73 at 6). Pursuant to this provision, the Court authorized the retention of counsel for the Receiver. *See, e.g.*, D.E. 78.

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The Receiver's attorneys, paralegals, and accountants and experts have incurred reasonable fees and costs consistent the Court's Orders, and payment is appropriate and warranted in consideration of the 11<sup>th</sup> Circuit multi-factor test, as follows:

Factor 1<sup>4</sup>

The Receiver and the Receiver's attorneys and accountants expended a considerable amount of time and effort in order to perform the extensive work necessary to perform the tasks set forth in this Court's Receivership Order. These tasks included discovery and motion practice on the Sun litigation, discussion and review concerning the preparation of supporting affidavits, investigation of claims against third party professionals, the extensive document review and production in response to the Sun's various discovery requests, and examining additional third party claims.<sup>5</sup> These tasks also included the continued investigation of the Founding Partners-Sun relationship, which included interviews of investors who met with Sun and testified that they were defrauded by Sun.

There were numerous other tasks performed apart from the Sun litigation, including: (a) litigating against Cayman Joint Provisional Liquidators in Bahamas and negotiating a partial resolution relating to funds currently located in Bermuda; (b) defending against, and seeking stays of, actions brought against the Receivership Entities and litigating with a group of investors who moved to intervene in the Sun litigation, including briefing in response to those investors' appeal to the District Court of the Magistrate's ruling in favor of the Receiver; (c) analyzing the non-Sun investments involved in the Stable-Value and Hybrid Value Fund, and taking action where

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<sup>4</sup> Because this Application is limited to the Application Period, the Receiver is solely discussing events that occurred during that period.

<sup>5</sup> The Receiver is also filing his report shortly after this Fee Application. That report details the Receiver's efforts and reporting through October 31, 2010, which includes the Application Period. As the Court is aware, many aspects of the Sun Litigation are now stayed pending settlement negotiations.

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appropriate, including pursuing a claim relating to one investment of the Stable-Value fund; (d) interviewing witnesses; and (e) analyzing potential claims against third parties.

Factors 2, 3, 9

The Receiver respectfully submits that this Receivership is unusually difficult and challenging by virtue of the fact that so much of the investor funds were given to the Sun Entities, who have argued that Stable-Value waived Sun's non-compliance with the applicable loan agreements and that they have a legal right to the funds. Initially, the Receiver had limited ability to dispute their testimony because Mr. Gunlicks had, as of that time, refused to cooperate, and because Sun refused to provide answers to the Receiver's questions and the information provided raised red flags. Nevertheless, when the Court-Ordered depositions finally took place, and Sun witnesses were exposed to cross-examination, they provided admissions that the Receiver believes undermined their defenses.

In addition, because the deponents did not answer questions on so many subjects, despite proper notices under Rule 30(b)(6), and because they refused to provide complete financial records, the Receiver believed it was necessary and appropriate to retain national experts in healthcare and related areas, Michael Kennelly, of Huron Consulting Group, to analyze and opine on the limited discovery provided by Sun and its numerous hospitals and related companies and investments and provide testimony to aid the Court in considering the Receiver's position opposing the temporary retraining order.

Huron Consulting Group is a leading national firm, and charges prices are higher than local firms. Huron reduced its rates, but the reduced rates are higher than the Receiver's Florida-based accounting firm that is serving in a consulting capacity. In addition, due to the expedited nature of the proceedings and the challenges of the limited discovery provided by Sun and its

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affiliates, Huron Consulting Group was required to work extensive hours within relatively short time frame.

Another example of the novelty and level of difficulty is the work being performed by Broad and Cassel, Attride-Stirling & Woloniecki and the Berkowitz Dick Pollack & Brant in connection with Cayman Joint Provisional Liquidators (JPLs). The actions taken by the JPLs raised complex and novel cross-border issues that required the work of specialists in Bermuda and the Cayman Islands, expensive legal markets. In addition, the litigation in Bermuda required close coordination between the Broad and Cassel, Cayman counsel and the Receiver's Florida accountants, to develop the legal and factual basis for the Receiver's positions. Negotiations with the JPLs leading to a Protocol raised numerous atypical and complex issues as well.

#### 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 as a result of the work on this Receivership. (Factor 4).

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

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

The results obtained have been significant, given the nature of the expedited proceedings in the Sun litigation and the numerous other demands on the Receiver and his professionals. (Factors 7, 8). The Receiver and his retained counsel gathered a great deal of information about the Defendants' financial assets and liabilities, assisted in marshalling assets, worked to recover funds in offshore accounts, engaged in significant complex briefing in the Sun litigation, and also made great strides toward determinations necessary to ensure a proper claims process if possible.

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In view of these circumstances, this request for fees and expenses, which are the result of discounted and reduced rates is appropriate and warranted (Factor 12).

WHEREFORE, the Receiver, Daniel S. Newman, respectfully requests that this Court enter an Order authorizing the payment of \$559,767.56, consisting of (a) \$357,081.59 to Broad and Cassel, reflecting seventy (70%) percent of the fees invoiced by Broad and Cassel and all of the costs invoiced by Broad & Cassel; (b) \$48,713.35 reflecting seventy (70%) percent of the fees invoiced by Berkowitz Dick Pollack & Brant and all of the costs invoiced by Berkowitz Dick Pollack & Brant, (c) \$31,388.27, reflecting all the fees and costs invoiced by Attride-Sterling & Woloniecki; (d) \$121,912.35; reflecting seventy (70%) percent of the fees invoiced by Huron Consulting Group; and (e) \$672.00, reflecting all of the fees and costs invoiced by Greg Whittmore, Esq.

Dated: November 23, 2010

Respectfully Submitted,

**BROAD AND CASSEL**

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2 S. Biscayne Boulevard  
Miami, FL 33131  
Telephone: (305) 373-9400  
Facsimile: (305) 995-9443

By: s/Jonathan Etra

Jonathan Etra, Esq.  
Florida Bar No. 0686905  
*Counsel for Receiver*

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**CERTIFICATE OF SERVICE**

I hereby certify that on November 23, 2010, 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.

s/Jonathan Etra

Jonathan Etra, Esq.

**BROAD and CASSEL**

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**SERVICE LIST**

**U.S. Securities and Exchange Commission v. Founding Partners Capital  
Management, Inc., et al  
Case No. 2:09-CV-229-FTM-29SPC  
United States District Court, Middle District of Florida**

***C. Ian Anderson, Esq.***

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*Attorney for Plaintiff*

*U.S. Securities and Exchange Commission*

*Via CM/ECF*

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*Attorneys for Defendant William L. Gunlicks*

*Via CM/ECF*

4850-0747-0854.3

43125/0001 PB

11/23/2010

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# **EXHIBIT 1**

**SUMMARY OF INVOICES FOR SERVICES  
PROVIDED TO THE RECEIVERSHIP<sup>1</sup>**

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<sup>1</sup> The detailed invoices supporting all services by the Receiver and his professionals are attached as Exhibit 2 hereto. Those invoices have been redacted in certain places to avoid disclosure of attorney-client and work-product privileged materials, investor names and other information deemed confidential as to third-parties for litigation purposes.

The following is an aggregate tabular summary of fees and expenses for the Receiver and the Receiver's counsel, Broad and Cassel, who presently handles the receivership day-to-day matters under the Receiver's supervision for the months of January 1, 2010 through March 31, 2010:

<b>Attorney</b>	<b>Number Of Hours</b>	<b>Bill Amount</b>
Daniel S. Newman, P.A.	93.90	29,578.50
Jonathan Etra	325.50	102,532.50
Jeffrey Geldens	203.90	50,975.00
Michael Shafir	129.60	32,400.00
Sonia Zeledon	78.30	19,575.00
Frederick Segal	343.00	68,600.00
Roy S. Kobert	.40	126.00
Rhett Traband	69.50	21,892.50
<b>Paralegal/Other Professionals</b>		
Brenda Fradera	30.20	4,530.00
Junelle Rodriguez	24.50	3,675.00
Stephanie Astrin	3.50	525.00
Patricia Blackman	92.30	13,845.00
Adriana Vanegas	644.60	48,345.00
Georgianne Sims	803.20	60,240.00
Bilal Faruqui	638.30	47,872.50
Gisela Fasco	9.40	1,410.00
<b>Total Fees of Receiver and Receiver's Counsel:</b>		<b>\$506,122.00</b>
<b>Total Expenses of Receiver and Receiver's Counsel:</b>		<b>\$2,796.19</b>

**Total Fees and Expenses  
For Receiver And Receiver's Counsel:**

**\$508,918.19**



The following is an aggregate tabular summary of fees and expenses for the Receiver's forensic accountants, Berkowitz Dick Pollack & Brant for the months of January 1, 2010 through March 31, 2010:

<b>Accountant</b>	<b>Number Of Hours</b>	<b>Bill Amount</b>
Adam Lang	90.40	22,600.00
Dafne Ors	5.90	560.50
David Siegel	54.10	16,230.00
Martin Prinsloo	11.00	2,750.00
Rachel Merritt	155.40	23,310.00
Gary Rosenthal	13.80	4,140.00
<b>Subtotal Fees of Receiver's Forensic Accountants:</b>		<b>\$69,590.50</b>
<b>Total Fees of Receiver's Forensic Accountants:</b>		<b>\$69,590.50</b>
<b>Total Expenses of Receiver's Forensic Accountants:</b>		<b>\$0.00</b>

**Total Fees and Expenses  
For Receiver's Forensic Accountants:**

**\$69,590.50**

The following is an aggregate tabular summary of fees and expenses for the Receiver's Bermuda counsel, Attride-Stirling & Woloniecki for the months of January 1, 2010 through March 31, 2010:

<b>Attorney</b>	<b>Number Of Hours</b>	<b>Bill Amount</b>
Kehinde A.L. George	19.10	12,415.00
Phil Taylor	.60	90.00
Susie Wakefield	34.50	17,250.00
Jan W. Woloniecki	2.30	1,495.00
<b>Total Fees of Attride-Stirling &amp; Woloniecki:</b>		<b>\$31,250.00</b>
<b>Total Expenses of Attride-Stirling &amp; Woloniecki:</b>		<b>\$138.27</b>

**Total Fees and Expenses of  
Attride-Stirling & Woloniecki:**

**\$31,388.27**

The following is an aggregate tabular summary of fees and expenses for the Receiver's consultant and testifying expert, Huron Consulting Group for the months of January 1, 2010 through March 31, 2010:

<u>Name</u>	<u>Number Of Hours</u>	<u>Bill Amount</u>
Michael J. Kennelly	1168	64,240.00
Kevin P. Gibbons	82.50	45,375.00
Jeff Ellis	7.50	4,125.00
Jordan L. Donsky	42.9	17,865.00
Jamie C. Blanke	9.8	3,185.00
Vishal A. Shah	78.60	25,545.50
Nicole Kristy	18.10	4,525.00
Tim F. Jones	37.20	9,300.00
<b>Total Fees of Huron Consulting Group:</b>		<b>\$174,160.50</b>

**Total Fees and Expenses for  
Huron Consulting Group:**

**\$174,160.50**

The following is an aggregate tabular summary of fees and expenses for the Receiver's Texas counsel, Gregory A. Whittmore for the months of January 1, 2010 through March 31, 2010:

<u>Attorney</u>	<u>Number Of Hours</u>	<u>Bill Amount</u>
Gregory A. Whittmore	2.30	575.00
<b>Sub-Total Fees of Gregory A. Whittmore:</b>		<b>\$575.00</b>
<b>Total Fees of Gregory A. Whittmore:</b>		<b>\$575.00</b>
<b>Total Expenses of Gregory A. Whittmore:</b>		<b>\$ 97.00</b>

**Total Fees and Expenses of  
Gregory A. Whittmore:**

**\$ 672.00**

## **EXHIBIT 2**

**BROAD AND CASSEL  
(SEC Litigation)**



REDACTED

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Miami, Florida 33131  
Telephone: 305.373.9400  
Facsimile: 305.373.9443  
Federal Tax Id: 59-0630785  
www.broadandcassel.com

Daniel S. Newman, Receiver

June 9, 2010  
Invoice No.: 795120

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STATEMENT OF ACCOUNT

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Matter Name: SEC v. Founding Partners Capital  
Management Co., et al.  
Client/Matter No: 43125.0001  
Billing Attorney: Daniel S. Newman, PA

Previous Balance	\$543,920.41
Payments Received	
Subtotal of Previous Balance	<u>\$543,920.41</u>

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Professional Charges (detail attached)	\$79,107.50	
Expenses (detail attached)	<u>502.44</u>	
Subtotal of Current Charges		<u>\$79,609.94</u>

<b>TOTAL BALANCE DUE (Previous and current balance)</b>	<b>\$623,530.35</b>
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Re: Daniel S. Newman, Receiver  
 SEC v. Founding Partners Capital  
 Managemnt Co., et al.  
 43125.0001

**Redacted**

Page 3

### ITEMIZED PROFESSIONAL CHARGES

01/03/2010	RSK	ONE- Provide instructions regarding (i) pro hac and (ii) motion to allow claim in Chicago-- Lancelot; Founding partners fund	0.40	\$126.00
01/04/2010	DSN	ONE - Telephone conference with Roy Kobert regarding proof of claim issue and follow up on same (.2); prepare for and attend interview of former consultant C.B. regarding Founding Partners (2.2); FOUR - review correspondence from Andrea Cioara regarding tax related issue (.1).	2.50	\$787.50
01/04/2010	F-S	ONE: Telephone conference with Dan Newman and Chris Bowers discussing Mr. Bowers' relationship with Founding Partners (2.5).	2.50	\$500.00
01/04/2010	J-R	FOUR: Telephone conferences with T. Tulles of SEC regarding documents from Ernst & Young (.2); Correspondence with Xact regarding document review (.2)	0.40	\$60.00
01/04/2010	SKA	ONE- Review Subscription Agreement; Review accounting statment; Prepare Proof of Claim	1.10	\$165.00
01/05/2010	B-F	ONE-- Prepare subpoenas to various Hybrid - Value Fund investments and serve same on various entities (4.5) .	4.50	\$675.00
01/05/2010	DSN	FOUR - Review correspondence from Adam Lang relating to documents gathered by accounting firm (.5).	0.50	\$157.50
01/06/2010	DSN	FOUR - Review correspondence from accountants regarding inquiry from investor accountant (.1); review correspondence from accountants regarding various issues including correspondence in preparation of standardized ? accounting (.3); ONE - telephone conference with individuals regarding performing service for Hybrid (.3)	0.70	\$220.50
01/06/2010	J-E	ONE - worked on issues (.2).	0.20	\$63.00
01/06/2010	R-T	ONE-Conferences regarding Ernst & Young	0.30	\$94.50
01/06/2010	SKA	ONE-Meet with attorney regarding case; Prepare correspondence to attorney	0.50	\$75.00
01/07/2010	J-R	FOUR: Telephone call to T. Tulles of SEC regarding documents (.1)	0.10	\$15.00
01/07/2010	R-T	ONE: Draft and exchange emails concerning Ernst & Young subpoena, strategy	0.40	\$126.00



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01/09/2010	F-S	ONE-Prepare summary of telephone conference with Chris Bowers (1.5).	1.50	\$300.00
01/12/2010	DSN	ONE - Telephone conference with potential consultant regarding Hybrid Value (.3).	0.30	\$94.50
01/12/2010	J-E	ONE - correspondence with on subpoenas and (.2).	0.20	\$63.00
01/12/2010	J-R	FOUR: Telephone conference with Patricia Soto of SEC regarding production hard drive (.1)	0.10	\$15.00
01/12/2010	R-T	ONE: conferences regarding and	1.30	\$409.50
01/13/2010	F-S	ONE: Continue draft summary of Chris Bowers interview (0.8).	0.80	\$160.00
01/13/2010	J-E	ONE - worked on subpoenas and extensions of return dates for outstanding subpoenas (.2).	0.20	\$63.00
01/14/2010	J-R	FOUR: Researched law firms websites (.7); Coordinated getting estimate for printing E & Y documents from vendors (1.2); Met with Xact regarding uploading Ernst & Young documents (.2)	2.10	\$315.00
01/14/2010	J-R	ONE-Telephone conference with Sylvester of Ernst & Young regarding 2005 audit report request (-2)	0.20	\$30.00
01/14/2010	R-T	ONE: Conferences regarding documents	0.60	\$189.00
01/15/2010	F-S	ONE: Continue drafting summary of interview with Chris Bowers (1.7).	1.70	\$340.00
01/15/2010	J-R	FOUR: Correspondence regarding upload of E & Y documents (.2); Coordinated with Xact to upload of documents onto FYI server (.4)	0.60	\$90.00
01/15/2010	R-T	ONE: review documents	1.90	\$598.50
01/17/2010	R-T	ONE: Review documents relating to	1.20	\$378.00
01/18/2010	R-T	ONE: Review documents (1.2), coordinate review of (.4)	1.60	\$504.00
01/19/2010	DSN	ONE - Draft correspondence to Ian Anderson and Bob Levenson.	0.20	\$63.00
01/19/2010	J-E	ONE - conferences with SEC on litigation issues (1.0).	1.00	\$315.00
01/19/2010	R-T	ONE: Review records	1.40	\$441.00
01/20/2010	J-E	ONE - call with reviewed and drafted, (1.5). Correspondence with subpoenaed entities (.1). Reviewed	1.80	\$567.00

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		correspondence and amended notices on discovery in SEC litigation (.2).		
01/21/2010	DSN	ONE - Correspond with accountants regarding various issues (.1); revise Tolling Agreement (.2); review materials relating to accounting issues (.2); telephone conference with Neil Kane regarding Advanced Diamond Technologies (.2).	0.70	\$220.50
01/21/2010	J-E	ONE - correspondence with investor who seeks to intervene (.2). sent proposed amended tolling agreement to Ernst & Young (.1).	0.30	\$94.50
01/21/2010	J-R	FOUR: Prepared disks of all deposition transcripts and all exhibits for response to SEC's subpoena requesting documents (1.2)	1.20	\$180.00
01/21/2010	R-T	ONE: review and revise tolling agreement (.2), Review records (.8), conference regarding Ernst & Young (.2)	1.20	\$378.00
01/22/2010	DSN	ONE - Meet with counsel and discuss various tasks to be performed (.3); meet with forensic accountants and discuss tasks to be performed (.7); telephone conference with counsel for landlord in Chicago (.1); FOUR - review correspondence from counsel for investor and draft correspondence to counsel for investor (-.1); telephone conference with various vendors regarding payment issue (.3).	1.50	\$472.50
01/22/2010	J-E	ONE - work on proposed unopposed motion to intervene and stay from Archdiocese (.5). Conferences with SEC (.3). Correspondence with (2). Preliminary review of E&Y documents regarding work for Founding Partners that E&Y seeks to produce to Sun (.5).	1.50	\$472.50
01/22/2010	M-S	ONE - attend team status/strategy meeting	0.70	\$175.00
01/22/2010	R-T	ONE: review records .	1.10	\$346.50
01/24/2010	M-S	ONE - review of voluminous documents pertaining to Global Fund	4.50	\$1,125.00
01/25/2010	J-E	ONE - review of proposal from advisor on Hybrid issues and conferred with Receiver (.2).	0.20	\$63.00
01/25/2010	P-B	ONE-Draft Cross-Notice of Taking Deposition of Gunlicks (.2)	0.20	\$30.00
01/25/2010	R-T	ONE: Review documents	1.10	\$346.50
01/26/2010	R-T	ONE: review records (1.4), Conference regarding and review limited part of production (.5)	1.90	\$598.50

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01/27/2010	DSN	FOUR - Meet with Kevin Gordon and Emery Scheer regarding Hybrid and Stable Value Fund and telephone conference with other potential investment consultant and review proposal (.8).	0.80	\$252.00
01/27/2010	J-R	FOUR: Correspondence and telephone conferences with Xact and document reviewers regarding problems with FYI program (.4)	0.40	\$60.00
01/28/2010	DSN	FOUR - Telephone conference with investor R.F. regarding various issues (.3).	0.30	\$94.50
01/28/2010	J-E	ONE - call with counsel for archdiocese re motion to intervene and seek stay (.3). call with individuals purporting to represent hospital investors (.2). correspondence with SEC and Sun counsel on SEC's subpoena and confidentiality agreement, and work on production to SEC (.4).	0.90	\$283.50
01/28/2010	J-R	FOUR: Began preparing cds of produced documents in preparation to respond to SEC request (.4); Reviewed correspondence from opposing counsel regarding what is allowed to be produced per the confidentiality agreement to the SEC (.1)	0.50	\$75.00
01/28/2010	R-T	ONE: Draft Complaint (.6); review documents <del>(.7)</del> , confer regarding <del>(.2)</del>	1.50	\$472.50
01/29/2010	B-F	ONE - Meet with team regarding various tasks to be performed (.7)	0.70	\$105.00
01/29/2010	DSN	ONE - Meet with staff and counsel regarding various tasks to be performed (.5); FOUR - review correspondence from investor and respond to same (.2).	0.70	\$220.50
01/29/2010	J-E	ONE - Work on document production to SEC (.3). Worked on local counsel for Louisiana (.1).	0.40	\$126.00
01/29/2010	J-R	FOUR: Drafted response to SEC's subpoena requesting documents and prepared disk of responsive documents (1.6 )	1.60	\$240.00
01/29/2010	P-B	ONE-Review and compile exhibits for response to Defendant's Emergency Motion to Compel (1.5).	1.50	\$225.00
01/29/2010	R-T	ONE: Draft Complaint	3.10	\$976.50
02/01/2010	DSN	FOUR - Disburse funds to Gunlicks per court order (.1); meet with investor and investor counsel regarding various issues (.8).	0.90	\$283.50
02/01/2010	J-E	ONE - calls with SEC and production to SEC pursuant to subpoena and revised and served	0.50	\$157.50

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		limited objections (.5).		
02/01/2010	R-T	ONE: review Founding Partners documents for claims analysis	2.30	\$724.50
02/02/2010	DSN	FOUR - Review correspondence from Adam Lang regarding accounting (.1); review correspondence from David Siegel (.1).	0.20	\$63.00
02/02/2010	R-T	ONE: Review additional documents (1.3); Draft (.6); Revise and confer with Receiver (.3); Confer regarding locating court files for (.2)	2.40	\$756.00
02/03/2010	DSN	FOUR - Review correspondence from counsel for investor and draft correspondence in response to same (.1); review correspondence from Adam Lang regarding revised Standardized Accounting Report (.2).	0.30	\$94.50
02/03/2010	R-T	ONE: Confer with Receiver regarding strategy, discovery (.4); Draft and review (.5.4); Confer regarding searches for termination of E & Y, (.4); Draft and exchange emails with Fern-Bomchil (.2); Confer regarding Judy Aller, motion to compel (.2)	6.60	\$2,079.00
02/04/2010	DSN	ONE-Conferences with counsel regarding E&Y production; review order (.2); review order from court regarding emergency motion to compel (.1).	0.30	\$94.50
02/04/2010	P-B	ONE-Redacted E&Y documents to be produced per subpoena (6.0)	6.00	\$900.00
02/05/2010	DSN	ONE - Review motion to modify temporary asset freeze filed by Northshore Community Bank and conference with counsel regarding same including strategy in light of motion (.4); FOUR - review correspondence from counsel for investor (.2).	0.60	\$189.00
02/05/2010	J-E	ONE - Calls and correspondence with SEC and correspondence with Sun on the SEC's subpoena to the Receiver and Sun's positions on confidentiality, and arranged for production of materials based on that (.7).	0.70	\$220.50
02/05/2010	P-B	ONE-Continued redacting of documents to be produced per subpoena (3.00); Organize, scan, and upload E&Y documents on CD for production (1.00).	4.00	\$600.00
02/05/2010	R-T	ONE: draft (2.4); Review (1.2); Draft and exchange emails with	5.80	\$1,827.00

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		Fern Bomchil (.2); complete review of documents (2.0)		
02/08/2010	DSN	FOUR - Meet with SEC regarding action against Gunlicks and Founding Partners (1.0); draft correspondence to counsel for investor group (.1).	1.10	\$346.50
02/08/2010	J-E	ONE - meeting with the SEC (1.0). Reviewed draft papers by Archdiocese of New Orleans on motion to stay and conferred with counsel re same (.3).	1.30	\$409.50
02/08/2010	R-T	ONE: review cases and case law (1.7), draft (1.2), Confer regarding strategy (.2)	3.10	\$976.50
02/09/2010	DSN	FOUR - Draft correspondence to counsel regarding various issues pertaining to Founding Partners litigation strategy and review correspondence from counsel regarding same (.2); draft correspondence to counsel regarding request from SEC and review correspondence from counsel regarding same (.1).	0.30	\$94.50
02/09/2010	J-E	ONE - conference with local counsel (.2). Calls with SEC on deposition schedule and worked on cross-notice of deposition (.3).	0.50	\$157.50
02/09/2010	J-E	ONE - Calls with SEC on deposition schedule and worked on cross-notice of deposition (.3). Worked on issues (.3). Work on request for documents on hybrid investment (.2).	0.80	\$252.00
02/09/2010	J-R	FOUR: Coordinated production of materials produced by Sun, Promise, and Success to produce to SEC (.6)	0.60	\$90.00
02/09/2010	R-T	ONE: research and confer concerning claims (1.6), draft (1.2)	2.80	\$882.00
02/10/2010	J-E	ONE-Work on claims against (.2). Work on new dates for depositions scheduled by SEC (.2). Calls with SEC on documents and depositions (.4).	0.80	\$252.00
02/10/2010	P-B	ONE-Prepare Cross Notice of Taking Deposition of Gunlicks (.2); Prepare Cross Notice of Taking Deposition of Leder and Baronoff (.2).	0.40	\$60.00
02/10/2010	R-T	ONE: Review research concerning complaint (1.4); Review emails from Fern Bomchil (.1), draft and exchange emails concerning MB (.3), Confer regarding review of emails (.3)	2.10	\$661.50
02/11/2010	J-E	ONE -- Communications with the SEC on discovery issues, including compliance with subpoena and document requests and status of	1.20	\$378.00

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		SEC's negotiations with Sun on Sun's assertion of confidentiality (.5). Correspondence with Sun on same (.2). Worked on document production to SEC (.3). Cross-notice of deposition (.2)		
02/11/2010	J-R	FOUR: Correspondence with Xact regarding copying of all materials produced by Sun, Promise, and Success (.2)	0.20	\$30.00
02/11/2010	P-B	ONE-Prepare production of documents pursuant to SEC subpoena (2.50).	2.50	\$375.00
02/11/2010	P-B	ONE-Draft letter to SEC regarding discovery and enclosing discovery.	1.00	\$150.00
02/11/2010	R-T	ONE: Review emails	1.70	\$535.50
02/12/2010	DSN	ONE - Review correspondence regarding tolling agreement and conference with counsel regarding same.	0.20	\$63.00
02/12/2010	G-F	FOUR-Compile and review incoming mail.	0.90	\$135.00
02/12/2010	J-E	ONE - Work on document production to SEC (.3). Review and comments on proposed motion to intervene by Archdiocese (.3).	0.60	\$189.00
02/12/2010	R-T	ONE: Review emails (3.1); Draft and exchange emails concerning (.9)	4.00	\$1,260.00
02/15/2010	DSN	FOUR - Telephone conference with investor regarding question of valuation (.2); review correspondence from data management company pertaining to document issues and conference with counsel regarding same (.2).	0.40	\$126.00
02/15/2010	J-R	FOUR: Prepared disks of materials produced by Sun and Promise, Success	0.60	\$90.00
02/15/2010	R-T	ONE: draft (1.1), review documents (1.4)	2.50	\$787.50
02/16/2010	F-S	ONE: Document review and preparation for SEC deposition with Judy Aller on Thursday February 18, 2009 (7.5).	7.50	\$1,500.00
02/16/2010	J-E	ONE - retrieval and review of documents for Aller deposition, calls with SEC and Aller counsel (1.0).	1.00	\$315.00
02/16/2010	R-T	ONE: review emails (1.4), review select documents (.7), review Judy Aller emails (.4); confer regarding strategy (.2)	2.70	\$850.50
02/17/2010	DSN	ONE - Draft correspondence to counsel regarding deposition of Judy Aller (.1); review correspondence from counsel regarding deposition of Judy Aller as well as office	0.30	\$94.50

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		conversations regarding same (.2).		
02/17/2010	F-S	ONE: Document review and preparation for SEC deposition with Judy Aller on Thursday February 18, 2009 .	4.20	\$840.00
02/17/2010	J-E	ONE - calls with SEC re Aller deposition (.5). Searched for documents, reviewed documents, and arranged for production of documents requested. (1.5). Calls and conferences with counsel for Ms. Aller on reserving rights to depose or ask questions in future. (.5).	2.50	\$787.50
02/17/2010	P-B	ONE-Gather and prepare documents relevant to J. Aller Deposition (2.0); organize and bate-stamp exhibits (2.0).	4.00	\$600.00
02/17/2010	R-T	ONE: review accounting documents and confer regarding import	1.10	\$346.50
02/18/2010	DSN	FOUR - Draft correspondence to S.S., counsel for investor (.1).	0.10	\$31.50
02/18/2010	J-E	ONE - attend SEC deposition of Ms. Judy Aller (8.0). Meetings with SEC (.5).	8.50	\$2,677.50
02/18/2010	J-G	ONE-Email conference with S. Zeledon coordinating research (.1).	0.10	\$25.00
02/18/2010	P-B	ONE-Prepare second cross-notice of Gunlicks' depositions (.2); batestamp and forward exhibits during the deposition of J. Aller (4.0).	4.20	\$630.00
02/18/2010	R-T	ONE: continue review of emails (1.2); Draft email concerning questions for Judy Aller, exchange emails concerning deposition (1.1), Confer regarding records (.1)	2.40	\$756.00
02/19/2010	DSN	ONE - Office conference with Jonathan Etra regarding 11th Circuit filing of intervenor investors (.3).	0.30	\$94.50
02/19/2010	J-E	ONE - Began preparation for the depositions of Sun Principals and Mr. and Mrs. Gunlicks in the SEC Action (.7). Conferences with Receiver and with SEC (.3)	1.00	\$315.00
02/19/2010	R-T	ONE: continue review of emails and direct searches for other documents	2.60	\$819.00
02/22/2010	J-E	ONE - Calls with SEC regarding depositions, consent judgment, and Mr. Gunlicks (.2). Reviewed proposed consent judgment (.1).	0.30	\$94.50
02/23/2010	J-E	ONE - worked on meeting with planned meeting with Mr. Gunlicks (.3).	0.30	\$94.50
02/23/2010	R-T	ONE: review accounting documents (2.3), confer regarding strategy (.2)	2.50	\$787.50

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02/24/2010	J-E	ONE - conferences with SEC on meeting with Mr. Gunlicks (.2)	0.20	\$63.00
02/24/2010	R-T	ONE: review emails (1.1), review documents (.8)	1.90	\$598.50
02/25/2010	DSN	FOUR - Draft correspondence to counsel for investor and review correspondence from counsel for investor relating to potential meeting (.2); review correspondence from investor relating to tax related issues (.1); draft correspondence to accountants regarding tax matters (.1); review and analyze tax related documents prepared by accountants and execute same for filing (.5).	0.90	\$283.50
02/25/2010	J-E	ONE - Reviewed affidavits and conferred with SEC re same (.2). Call with counsel for investors (.1).	0.30	\$94.50
02/25/2010	R-T	ONE: confer regarding appeal, staffing, strategy	0.40	\$126.00
02/25/2010	SKA	ONE-Review file and pleadings; Prepare correspondence to counsel regarding proof of claim	0.30	\$45.00
02/26/2010	DSN	FOUR - Draft correspondence to investor relating to communications concerning Form K-1 issue (.1).	0.10	\$31.50
02/26/2010	J-E	ONE - call with potential local counsel in New Orleans (.2)	0.20	\$63.00
03/01/2010	DSN	FOUR - Telephone conference with accountants regarding tax return issues (.2).	0.20	\$63.00
03/01/2010	G-F	FOUR-Conference with Receiver regarding Miscellaneous Income and U.S. Information Returns; Telephone conferences with Liz at Berkowitz Dick Pollack & Brant regarding same; Attend to filing same with the Internal Revenue Service and mailing of numerous 1099s to their respective recipients.	1.50	\$225.00
03/01/2010	P-B	FOUR-Prepare letter and monthly check to William Gunlicks. (.2).	0.20	\$30.00
03/02/2010	DSN	FOUR - Telephone conference with investor and investor's counsel (.4); draft correspondence to individual inquiring as to sale of assets (.2).	0.60	\$189.00
03/02/2010	J-E	ONE- Calls with counsel for different groups of investors on various issues (.6). Correspondence with Receiver on motion by Archdiocese of New Orleans (.1).	0.70	\$220.50
03/03/2010	G-F	ONE- Review email correspondence from CorpDirect Agents, Inc. regarding	0.80	\$120.00



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		Research Delaware Business Corporation Act regarding execution of documents when entity is placed in receivership; Draft email correspondence to CorpDirect Agents, Inc. regarding same.		
03/03/2010	J-E	FOUR- Correspondence with counsel for investor on change in ownership of partnership interests and worked on same (.2).	0.20	\$63.00
03/04/2010	DSN	FOUR - Review correspondence from individual relating to Hybrid Value Fund and draft correspondence regarding same (.2); review research from Sonia Zeledon relating to fraudulent transfer issue and draft correspondence to Sonia Zeledon regarding same, as well as, correspondence between Receiver and Jonathan Etra regarding same (.4).	0.60	\$189.00
03/04/2010	J-E	ONE - Call with counsel for investors on confidentiality and tax issues and conferred with Receiver re same (.3). Call with forensic accountants on tax and other matters (.2). Call and correspondence with counsel to Mr. Gunlicks on counsel's motion for fees (.2). Worked on issues. (.3).	1.00	\$315.00
03/04/2010	R-T	ONE: review selected filings by Sun Capital (.3); Review documents produced by Ernst & Young (2.1)	2.40	\$756.00
03/05/2010	J-E	ONE - Calls with Mr. Tache on motion for fees and on cooperation (.3). Reviewed research and comments on same (.3).	0.60	\$189.00
03/05/2010	J-G	ONE-Review and prepare additions to motion for reconsideration (.6); review briefs and communications from J. Etra regarding additional strategy in light of arguments made by Sun (.8); confer with the Receiver regarding relevant tasks, and begin work on motion for approval of agreement with Bermuda JPL (.4).	1.80	\$450.00
03/07/2010	J-E	ONE - reviewed Mr. Gunlicks's proposed motion on fees and redacted billing records and conferred with SEC (.8)..	0.80	\$252.00
03/08/2010	DSN	ONE - Office conference with counsel relating to Gunlicks' attorney's fee request and response to same (.2); revise stipulation for settlement and revise motion to approve (1.1); draft correspondence to Sonia Zeledon regarding	1.90	\$598.50

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		research to be performed pertaining to issues and review correspondence from Sonia Zeledon relating to same and office conference with Sonia Zeledon relating to same (.2); FOUR - Meet with investor D.M. and respond to questions (.4).		
03/08/2010	J-E	ONE-Conferred with Receiver on Mr. Gunlicks' draft motion to modify freeze order to pay for additional legal fees (.1). E-mail to Mr. Gunlicks's counsel on Receiver's position (.1). Follow up correspondence with SEC and Receiver and telephone call to Mr. Gunlicks's counsel (.2).	0.40	\$126.00
03/09/2010	DSN	FOUR - Meet with accountants and conference with legal counsel regarding strategy (2.0)	2.00	\$630.00
03/09/2010	G-F	FOUR-Compile amd review incoming mail.	2.20	\$330.00
03/09/2010	J-E	ONE-Conference with accountants on tax return, and other forensic analysis issues and follow up on same (1.5). Additional meet and confer with counsel for investors on enforcement of the non-suit order (.2). Conferences with SEC and counsel for Mr. Gunlicks on Mr. Gunlicks's fee request and cooperation (.5).	2.20	\$693.00
03/09/2010	J-G	ONE- review drafts of settlement agreement and motion for approval as to Chicago Landlord and confer with the Receiver regarding the motion (.7).	0.70	\$175.00
03/09/2010	R-T	ONE: review Ernst & Young documents (.4); Conference concerning work papers, projects and strategy (.7)	1.10	\$346.50
03/10/2010	DSN	ONE - Telephone conferences with Ian Anderson and Walter Tache regarding interview of William Gunlicks (.2).	0.20	\$63.00
03/10/2010	J-E	ONE - Preparation for meeting and timing of meeting with Mr. Gunlicks, and calls and correspondence with counsel for Mr. Gunlicks and SEC counsel (1.0). Work on (.5).	1.50	\$472.50
03/11/2010	J-E	ONE - Work on Gunlicks interview (.3). Distributed article about recent case against former counsel to entity in receivership (.1).	0.40	\$126.00
03/12/2010	J-E	ONE - Call from investor's counsel (.2). Reviewed documents involving Mr. Gunlicks (.1).	0.30	\$94.50
03/14/2010	DSN	ONE - Review and revise draft correspondence to	0.70	\$220.50

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		investors relating to tax issues and comment on same (.7).		
03/15/2010	J-E	ONE - Work on claims (.4). Call with counsel for North Shore bank (.2). Work on Gunlicks interview (.4). Reviewed filings by appealing intervenors and correspondence with same (.2).	1.20	\$378.00
03/16/2010	A-V	ONE- Review documents and electronic records in preparation for Mr. Gunlicks meeting (6.9)	6.90	\$517.50
03/16/2010	A-V	ONE- Meeting with other attorneys in Preparation for Mr. Gunlicks meeting (0.5)	0.50	\$37.50
03/16/2010	F-S	ONE- Prepare for Jonathan Etra interview with Bill Gunlicks on Thursday March 18-19, 2010 (4.1)	4.10	\$820.00
03/16/2010	J-E	ONE - Prepare for Gunlicks interview (1.5). Call with counsel for investors (.2). Call from counsel for bank holding mortgage to a Gunlicks property (.2).	1.90	\$598.50
03/17/2010	A-V	ONE- Review documents and conduct searches of electronic records in preparation for Mr. Gunlicks meeting (10.9)	10.90	\$817.50
03/17/2010	F-S	ONE- Compile documents for Mr. Etra and Mr. Newman to use in their interview with Bill Gunlicks on March 18, 2010 (3.5).	3.50	\$700.00
03/17/2010	J-E	ONE - Work on documents for Gunlicks interview (1.0)	1.00	\$315.00
03/17/2010	J-R	ONE- Compiled documents needed for meeting with Gunlicks (3.3 )	3.30	\$495.00
03/18/2010	A-V	ONE- Review documents and exhibits in preparation for continuation of Mr. Gunlicks meeting (4.5)	4.50	\$337.50
03/18/2010	A-V	ONE- Attend meeting with Mr. Gunlicks (8.0)	8.00	\$600.00
03/18/2010	DSN	FOUR - Review billing information in connection with preparation of fee application (3.0) (no charge).	3.00	\$0.00
03/18/2010	DSN	ONE - Telephone conference with Jonathan Etra regarding upcoming conference with William Gunlicks and strategize regarding same (.3); meet with William Gunlicks and interview William Gunlicks regarding factual issues (6.5); FOUR - Review bills in preparation for second fee application (1.5) (NO CHARGE).	6.80	\$2,142.00
03/18/2010	J-E	ONE - Met with Mr. Gunlicks (7.0). Internal conferences on same (.5).	7.50	\$2,362.50

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03/19/2010	A-V	ONE- Attend Mr. Gunlicks meeting (8.4)	8.40	\$630.00
03/19/2010	A-V	ONE- Review and organize documents used during Mr. Gunlicks meeting (1.2)	1.20	\$90.00
03/19/2010	DSN	ONE - Meet with William Gunlicks and discuss factual issues (4.3).	4.30	\$1,354.50
03/19/2010	DSN	FOUR - Review and analyze proforma attorneys' fee issues in connection with fee application (1.5) (no charge).	1.50	\$0.00
03/19/2010	J-E	ONE - met with Mr. Gunlicks (7.5).	7.50	\$2,362.50
03/20/2010	DSN	FOUR - Review and analyze proforma attorney fee invoices in connection with submission of fee application (3.5) (no charge).	3.50	\$0.00
03/20/2010	J-E	ONE - Work on motion to strike reply (1.0).	1.00	\$315.00
03/21/2010	DSN	FOUR - Review proforma attorney fee invoices (3.8) (no charge).	3.80	\$0.00
03/21/2010	J-G	FOUR-Follow-up with the Receiver regarding pending tasks to be addressed.	0.10	\$25.00
03/22/2010	A-V	ONE- Write memo summary of Mr. Gunlicks meeting (9.3)	9.30	\$697.50
03/22/2010	DSN	FOUR - Review invoices in connection with fee application (1.5) (no charge).	1.50	\$0.00
03/22/2010	R-T	ONE: Confer concerning meeting with Gunlicks	0.20	\$63.00
03/23/2010	A-V	ONE- Write memo summary of Mr. Gunlicks meeting (8.0)	8.00	\$600.00
03/23/2010	A-V	ONE- Meeting with Jonathan to discuss documents needed for follow up interview with Mr. Gunlicks and create a list for follow up (2.5)	2.50	\$187.50
03/23/2010	DSN	FOUR - review and analyze bills associated with various attorneys (4.0) (no charge).	4.00	\$0.00
03/23/2010	DSN	ONE - Review correspondence from Randy at SSR (.1); review correspondence from Jonathan Etra regarding same (.1); draft correspondence to Jonathan Etra regarding same (.1); review correspondence from Jonathan Etra regarding Symbio (.1); telephone conference regarding Hybrid Value Fund (.1); conferences with Jonathan Etra and Jeffrey Geldens relating to issues on ' and other related issues (.3).	0.80	\$252.00
03/23/2010	J-E	ONE - follow up from meetings with Mr. Gunlicks (.3).	0.30	\$94.50
03/23/2010	J-G	ONE Research regarding l effect of consent judgment .	4.80	\$1,200.00

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03/23/2010	R-T	ONE: Confer with Receiver concerning strategy, cooperation, scheduling	0.30	\$94.50
03/24/2010	A-V	ONE- Write memo summary of Mr. Gunlicks interview (11.6)	11.60	\$870.00
03/24/2010	DSN	ONE - Telephone conference with potential consultant (.1); conferences with Jonathan Etra and Jeffrey Geldens relating to issues and other related issues (.3).	0.40	\$126.00
03/24/2010	DSN	FOUR - Review and analyze attorney bills, including local counsel in various jurisdictions, including Texas and Bermuda, prepare appropriate redactions relating to same; various office conferences relating review of billing and redactions to be performed (4.5) (no charge).	4.50	\$0.00
03/24/2010	J-E	FOUR-Call from investor on tax issues and follow up on same (.3)	0.30	\$94.50
03/24/2010	J-E	ONE - work on motion to strike (6.0).	6.00	\$1,890.00
03/24/2010	J-G	ONE- Review and analyze SEC action complaint and proposed complaint as relevant to current issues (.4) (no Charge); research regarding statute (.6); ONE- research	4.90	\$1,225.00

		regarding effect of	on separate	
		litigation, and on connection between ancillary case and receivership action (4.3).		
03/25/2010	A-V	ONE- Write memo summary of Mr. Gunlicks interview (12.6)	12.60	\$945.00
03/25/2010	DSN	ONE - telephone conference with Ian Anderson regarding consent (.2); conference with counsel concerning issues pertaining to (.3).	0.50	\$157.50
03/25/2010	DSN	FOUR - Review various invoices for attorneys to be included in Fee Application (1.2) (no charge).	1.20	\$0.00
03/25/2010	J-E	ONE - worked on issues (.7). Call with counsel for investors (.2).	0.90	\$283.50
03/25/2010	J-G	ONE- research regarding _____ and of a _____ in the SEC Action (3.6); conferences with J. Etra and the Receiver regarding _____ research and necessary additional steps (.2).	3.80	\$950.00
03/26/2010	A-V	ONE- Write memo summary of Mr. Gunlicks interview (5.0)	5.00	\$375.00
03/26/2010	DSN	FOUR - Continue review and redacting of attorney fee invoices including those of Broad and Cassel, Attride Stirling, Gregory Whitmore	3.00	\$0.00

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		and Berkowitz Dick Pollack & Brant (3.0) (no charge).		
03/26/2010	DSN	FOUR - Review correspondence from representative of SSR Capital (.1); draft correspondence to representative of SSR Capital (.1); telephone conference with representative of SSR Capital (.3); ONE - office conference with Rhett Traband regarding : and related issues (.2).	0.70	\$220.50
03/26/2010	G-F	FOUR-Compile, review and log-in incoming mail.	1.50	\$225.00
03/26/2010	J-G	ONE- Prepare memorandum to the Receiver summarizing issues raised by proposed,	0.60	\$150.00
03/29/2010	DSN	FOUR - Telephone conference with Chad Earnst regarding Colonial investor issue (.2); review correspondence from Brenda Fradera regarding investor question and response to investor question relating to potential distributions (.3).	0.50	\$157.50
03/29/2010	G-F	FOUR-Compile and review incoming mail; Revise mail log to include same.	2.50	\$375.00
03/30/2010	DSN	FOUR - Telephone conference with counsel for SSR Capital regarding Form ADV submission (.3); telephone conference with Ian Anderson and Jonathan Etra regarding consent (.3); office conference with counsel regarding consent and issues relating to same (.4); ONE - draft correspondence to accountants regarding Hybrid Value Fund issues (.1).	1.10	\$346.50
03/30/2010	J-E	ONE - Calls regarding and worked on t issues (.8). Worked on Symbio claims (.3).	1.10	\$346.50
03/30/2010	J-G	ONE: confer with the Receiver and J. Etra in connection with agreement.	0.70	\$175.00
03/31/2010	DSN	FOUR - Review and analyze documents in connection with fee application (.7); ONE - review correspondence from accounting firm relating to Hybrid Value Fund (.2).	0.90	\$283.50

**TOTAL PROFESSIONAL CHARGES..... \$79,107.50**

**TIMEKEEPER SUMMARY**

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RSK	Roy S. Kobert	.40	hrs @	\$315.00	per hour	\$126.00
DSN	Daniel S. Newman, PA	36.40	hrs @	\$315.00	per hour	\$11,466.00
R-T	Rhett Traband, PA	69.50	hrs @	\$315.00	per hour	\$21,892.50
J-E	Jonathan Etra	64.20	hrs @	\$315.00	per hour	\$20,223.00
J-G	Jeffery Geldens	17.50	hrs @	\$250.00	per hour	\$4,375.00
F-S	Frederick Segal	25.80	hrs @	\$200.00	per hour	\$5,160.00
M-S	Michael Shafir	5.20	hrs @	\$250.00	per hour	\$1,300.00
A-V	Adriana Vanegas	89.40	hrs @	\$75.00	per hour	\$6,705.00
G-F	Gisela Fasco	9.40	hrs @	\$150.00	per hour	\$1,410.00
SKA	Stephanie Astrin	1.90	hrs @	\$150.00	per hour	\$285.00
B-F	Brenda Fradera	5.20	hrs @	\$150.00	per hour	\$780.00
J-R	Junelle Rodriguez	11.90	hrs @	\$150.00	per hour	\$1,785.00
P-B	Patricia Blackman	24.00	hrs @	\$150.00	per hour	\$3,600.00

**TIMEKEEPER TOTAL ..... \$79,107.50**

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**ITEMIZED EXPENSES**

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03/01/2010	Messenger Service, From: B&C To: Law Office 100 SE 2 Street, #4000 Miami, FL., Invoice no.32582 - VENDOR:Arrow Express Messenger Service	\$6.00
03/18/2010	Photocopies (Outside Services), Invoice no.125859 - VENDOR:Speed Print One, Inc.	\$51.33
03/22/2010	Photocopies (Outside Services), Invoice no.125918- VENDOR:Speed Print One, Inc.	\$11.43
	Parking	\$16.00
	Long Distance Telephone	\$7.56
	Postage	\$33.47
	Telecopy Charges	\$13.50
	Online Research	\$76.80
	Photocopies	\$286.35
	<b>TOTAL EXPENSES .....</b>	<b><u>\$502.44</u></b>

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**BROAD AND CASSEL  
(Sun Capital Litigation)**



Redacted

One Biscayne Tower  
21<sup>st</sup> Floor  
2 South Biscayne Boulevard  
Miami, Florida 33131  
Telephone: 305.373.9400  
Facsimile: 305.373.9443  
Federal Tax Id: 59-0630785  
www.broadandcassel.com

Daniel S. Newman, Receiver

June 9, 2010  
Invoice No.: 795121

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STATEMENT OF ACCOUNT

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Matter Name: Sun Capital Litigation  
Client/Matter No: 43125.0002  
Billing Attorney: Daniel S. Newman, PA

Previous Balance	\$813,032.29
Payments Received	
Subtotal of Previous Balance	<u>\$813,032.29</u>

Professional Charges (detail attached)	<u>\$422,974.00</u>
Expenses (detail attached)	<u>2,293.75</u>
Subtotal of Current Charges	<u>\$425,267.75</u>

<b>TOTAL BALANCE DUE (Previous and current balance)</b>	<b>\$1,238,300.04</b>
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### ITEMIZED PROFESSIONAL CHARGES

01/01/2010	G-S	ONE- Cite-checked Receivership Memorandum in opposition to Sun Capital Healthcare motion for preliminary injunction.	12.50	\$937.50
01/02/2010	G-S	ONE-Cite-checked Receiver's Memorandum in Opposition to Sun Capital Healthcare's Motion for Preliminary Injunction. (11.2)	11.20	\$840.00
01/02/2010	J-E	ONE-Worked on memorandum in opposition to motion for preliminary injunction.	5.50	\$1,732.50
01/03/2010	DSN	ONE- Revise Draft Memo in Opposition to Preliminary Injunction (no charge).	3.50	\$0.00
01/03/2010	F-S	ONE-Continue review, analyze, and categorize documents pertaining to litigation (4.0).	4.00	\$800.00
01/03/2010	G-S	ONE-Cite-checked Receiver's Memorandum in Opposition to Sun Capital Healthcare's Motion for Preliminary Injunction (6.2)	6.20	\$465.00
01/03/2010	J-E	ONE- Worked on opposition to motion for preliminary injunction (5.0).	5.00	\$1,575.00
01/03/2010	J-G	ONE-Review various emails from DSN and J-E regarding analysis of relevant research and authority (.1); research regarding effects of	1.60	\$400.00
		procured by improper means (.8);		
		analysis and review of relevant authority in connection with		
		intervention. (.7)		
01/03/2010	S-Z	ONE-Reviewed pleadings and correspondence in preparation for Declaration	3.20	\$800.00
01/04/2010	BAF	ONE-Reviewed and analyzed depositions of Howard Koslow and prepared :	8.00	\$600.00
		for use in helping prepare		
		Memorandum in Opposition to Sun's Motion for Preliminary Injunction (1.0); Reviewed and analyzed depositions of Howard Koslow to provide		
		(7.0)		
01/04/2010	DSN	ONE-Conference with counsel regarding various tasks to be performed and members of Sun Litigation team (1.1); continue review and analysis of draft brief and telephone conference with counsel regarding same (4.5); review correspondence from forensic accountant regarding financial statement issue (.2).	5.80	\$1,827.00
01/04/2010	F-S	ONE: Continue review, analyze, and categorize	5.00	\$1,000.00

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		documents pertaining to litigation (1.5); Conference with partners and associates to discuss litigation (1.0); Legal research for Opposition to Motion for Preliminary Injunction (2.5).		
01/04/2010	G-S	ONE-Cite-checked Receiver's Memorandum in Opposition to Sun Capital Healthcare's Motion for Preliminary Injunction (9.0)	9.00	\$675.00
01/04/2010	J-E	ONE - work on opposition to motion for preliminary injunction (4.0). Finalized negotiation on CMR (.3).	4.30	\$1,354.50
01/04/2010	J-G	ONE-Meeting and various conferences with J. Etra and the receiver regarding: necessary filings in light of upcoming deadlines, and analysis of issues relevant to injunction brief (1.5); Research of New York and federal authority regarding:	7.90	\$1,975.00
		, and in cases (6.4).		
01/04/2010	J-R	ONE- Correspondence with Xact regarding coordinating next installment of production and instructions how to proceed (.5)	0.50	\$75.00
01/04/2010	S-Z	ONE-Review all correspondence in correspondence file and begin draft of Receiver Declaration; review pleadings to add facts; Research law indicating circumstances where a	3.20	\$800.00
01/05/2010	A-V	ONE: Review / Analyze / Categorize electronic records and documents for discovery request (10.9)	10.90	\$817.50
01/05/2010	BAF	ONE-Reviewed and analyzed depositions of Howard Koslow to (8.9)	8.90	\$667.50
01/05/2010	DSN	ONE-Review draft Declaration (.2); conference with counsel regarding deadline for filing of brief and correspondence to Proskauer (.2); conference with counsel regarding response to and issues to be examined and research (4).	0.80	\$252.00
01/05/2010	F-S	ONE: Legal research for opposition to motion for preliminary injunction (2.5); Continue review, analyze, and categorize documents pertaining to litigation (1.5).	4.00	\$800.00
01/05/2010	G-S	ONE-Cite-checked Receiver's Memorandum in	12.60	\$945.00

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		Opposition to Sun Capital Healthcare's Motion for Preliminary Injunction.		
01/05/2010	J-E	ONE - finalized CMR for filing (.1). Correspondence with Sun counsel on additional time to file brief (.2). Worked on application of confidential agreement to anticipated brief and exhibits and meet and confer with Sun on same (.5). Work on opposition to motion for preliminary injunction and related research issues (2.5)	3.30	\$1,039.50
01/05/2010	J-G	ONE-Research and analysis relevant to dispute regarding scope of confidentiality agreement (1.3); review and analyze issues relevant to pending injunction brief (.6); research regarding application of doctrines to alleged (.3); research and analysis relevant to response to interveners' challenge to magistrate's order (3.7).	5.90	\$1,475.00
01/05/2010	M-S	ONE -- Finalize & file joint scheduling report	0.80	\$200.00
01/05/2010	S-Z	ONE-Continue to review correspondence and draft declaration; continue to conduct research involving contract	4.80	\$1,200.00
01/06/2010	A-V	ONE: Review / Analyze / Categorize electronic records and documents for discovery request (9.4)	9.40	\$705.00
01/06/2010	BAF	ONE-Reviewed and analyzed depositions of Howard Koslow to : : Sun's (0.6); Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (1.4); Reviewed and analyzed depositions of Howard Koslow and prepared for use in helping prepare Memorandum in Opposition to Sun's Motion for Preliminary Injunction (5.8)	7.80	\$585.00
01/06/2010	DSN	ONE-Review and analyze Intervenor's Objection to Magistrate's Report and Recommendation and office conference with Jeff Geldens regarding issues to be addressed and response (.5); review correspondence to opposing counsel (.1); review motion regarding scheduling issues and discuss with counsel (.3); office conference with counsel relating to preliminary injunction brief topics to be covered and status of progress (.4).	1.30	\$409.50
01/06/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (2.0); Continue	9.30	\$1,860.00

Attorneys at Law

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		legal research for opposition to preliminary injunction (7.3).		
01/06/2010	G-S	ONE-Cite-checked Receiver's Memorandum in Opposition to Sun Capital Healthcare's Motion for Preliminary Injunction.	9.50	\$712.50
01/06/2010	J-E	ONE - meet and confer with Sun counsel on briefing schedule and drafted, revised, and finalized motion re same (1.0). Reviewed orders on leave to file reply briefs and began working on same (.8). Worked on opposition to preliminary injunction brief, research and facts (5.0)	6.80	\$2,142.00
01/06/2010	J-G	ONE-Research and analysis relevant to preparing brief in support of magistrate's order denying intervention, and preparation of initial version of brief to be filed in support of affirming Magistrate's order (5.0); follow-up analysis and conferences with J. Etra and F. Seagal regarding research relevant to preliminary injunction brief (.1).	5.10	\$1,275.00
01/06/2010	J-R	ONE- Prepared correspondence to Proskauer Rose regarding next installment of production (.1); Correspondence with Xact and reviewers regarding scheduled maintenance (.3)	0.40	\$60.00
01/06/2010	M-S	ONE -- Receive & review orders granting leave to reply and formulate strategy for responding to same	0.40	\$100.00
01/06/2010	S-Z	ONE-Conduct research for reply briefs; draft section II of Reply brief	5.60	\$1,400.00
01/07/2010	A-V	ONE: Review / Analyze / Categorize electronic records and documents for discovery request (6.2)	6.20	\$465.00
01/07/2010	BAF	ONE-Reviewed and analyzed depositions of Howard Koslow and prepared . for	8.80	\$660.00
01/07/2010	DSN	use in helping prepare Memorandum in Opposition to Sun's Motion for Preliminary Injunction (8.8) ONE-Review Magistrate's Report and Recommendation and review initial brief and revise response to objection to Report and Recommendation and conference with counsel relating to same (2.5); review and analyze expert report and telephone conference with expert regarding same (1.0).	3.50	\$1,102.50
01/07/2010	F-S	ONE: Continue legal research for opposition to preliminary injunction (6.4).	6.40	\$1,280.00
01/07/2010	G-S	ONE-Cite-checked Receiver's Memorandum in	8.50	\$637.50

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		Opposition to Sun Capital Healthcare's Motion for Preliminary Injunction.		
01/07/2010	J-E	ONE - revisions to memorandum in opposition to interveners' objection to report and recommendation (.7). Work on reply briefs (.3). Reviewed draft expert report and conferred with expert (1.5). Worked on opposition to motion for preliminary injunction (5.0)	7.50	\$2,362.50
01/07/2010	J-G	ONE-Prepare and file motion regarding Magistrate order, including additional research regarding and intervention as alleged in the interveners' objections, and various conferences with the Receiver and J. Etra regarding the substance of the memorandum.	6.90	\$1,725.00
01/07/2010	M-S	ONE - research and prepare reply memoranda on Motion to Dismiss Counterclaims and Motion to Strike Affirmative Defenses	4.20	\$1,050.00
01/08/2010	A-V	ONE: Review / Analyze / Categorize electronic records and documents for discovery request .	6.80	\$510.00
01/08/2010	BAF	ONE-Reviewed and analyzed depositions of Howard Koslow and prepared ; for	9.00	\$675.00
		use in helping prepare Memorandum in Opposition to Sun's Motion for Preliminary Injunction (8.4); Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (0.6)		
01/08/2010	DSN	ONE-Office conference with counsel regarding status of brief and tasks to be performed (.2); prepare for and attend telephone conference with factual witness (1.5).	1.70	\$535.50
01/08/2010	F-S	ONE: Continue research for opposition to preliminary injunction (3.0). Continue review, analyze, and categorize documents pertaining to litigation (0.5).	3.50	\$700.00
01/08/2010	G-S	ONE-Cite-checked Receiver's Memorandum in Opposition to Sun Capital Healthcare's Motion for Preliminary Injunction.	8.00	\$600.00
01/08/2010	J-E	ONE - work on reply briefs (.2). work on memorandum in opposition to preliminary injunction and related declarations (3.0) . Conferences with Rick Addison (.5).	3.70	\$1,165.50
01/08/2010	M-S	ONE -- Continued legal research regarding reply memoranda	2.50	\$625.00
01/08/2010	S-Z	ONE-Research in a criminal	4.10	\$1,025.00

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		context to incorporate to brief; confer to discuss briefs due; continue research on briefs and drafts of same.		
01/09/2010	A-V	ONE: Review / Analyze / Categorize electronic records and documents for discovery request (0.7)	0.70	\$52.50
01/09/2010	BAF	ONE-Reviewed and analyzed depositions, affidavits, receiver's declarations, pleadings and other documents related to TRO and Motion for Preliminary Injunction in order to cite-check and revise Memorandum in Opposition to SCHI's Motion for Preliminary Injunction. (4.0)	4.00	\$300.00
01/09/2010	G-S	ONE-Cite-checked Receiver's Memorandum in Opposition to Sun Capital Healthcare's Motion for Preliminary Injunction.	9.20	\$690.00
01/09/2010	J-E	ONE- Work on opposition to motion for preliminary injunction (.5).	0.50	\$157.50
01/10/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (1.5)	1.50	\$112.50
01/10/2010	BAF	ONE-Reviewed and analyzed depositions, affidavits, receiver's declarations, pleadings and other documents related to TRO and Motion for Preliminary Injunction in order to cite-check and revise Memorandum in Opposition to SCHI's Motion for Preliminary Injunction. (4.0)	4.00	\$300.00
01/10/2010	DSN	ONE-Review and revise brief in opposition to preliminary injunction.	1.80	\$567.00
01/10/2010	F-S	ONE: Continue legal research for opposition to prliminary injunction (3.5).	3.50	\$700.00
01/10/2010	G-S	ONE-Cite-checked Receiver's Memorandum in Opposition to Sun Capital Healthcare's Motion for Preliminary Injunction.	8.10	\$607.50
01/10/2010	J-E	ONE - work on opposition to motion for preliminary injunction (4.5).	4.50	\$1,417.50
01/10/2010	M-S	ONE - Continued legal research and preparation of reply memoranda	2.10	\$525.00
01/11/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (7.3)	7.30	\$547.50
01/11/2010	BAF	ONE-Reviewed and analyzed depositions, affidavits, receiver's declarations, pleadings and other documents related to TRO and Motion for Preliminary Injunction in order to cite-check and revise Memorandum in Opposition to SCHI's Motion for Preliminary Injunction. (8.0)	8.00	\$600.00
01/11/2010	DSN	ONE-Review and revise brief in opposition to preliminary injunction.	1.90	\$598.50



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01/11/2010	F-S	ONE: Continue legal research for opposition to preliminary injunction (1.9); Continue review, analyze and categorize documents pertaining to litigation (4.3).	6.20	\$1,240.00
01/11/2010	G-S	ONE-Cite-checked Receiver's Memorandum in Opposition to Sun Capital Healthcare's Motion for Preliminary Injunction.	8.90	\$667.50
01/11/2010	J-E	ONE - work on opposition to motion for preliminary injunction (5.0).	5.00	\$1,575.00
01/11/2010	J-G	ONE-Review order on scheduling received from the Court (.1); Research relevant to and evidence in support of injunction (1.9)	2.00	\$500.00
01/11/2010	M-S	ONE - Continued preparation of draft reply memoranda on motions to dismiss and to strike affirmative defenses	8.50	\$2,125.00
01/11/2010	P-B	ONE-Compile correspondence in preparation for Receiver's Declaration.	2.00	\$300.00
01/12/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.1)	8.10	\$607.50
01/12/2010	BAF	ONE-Reviewed and analyzed depositions, affidavits, receiver's declarations, pleadings and other documents related to TRO and Motion for Preliminary Injunction in order to cite-check and revise Memorandum in Opposition to SCHI's Motion for Preliminary Injunction. (8.0)	8.00	\$600.00
01/12/2010	DSN	ONE-Continue review and revisions to memo in opposition to preliminary injunction (2.1); review and comment on motion to file under seal (.4); organizational meeting with staff and counsel regarding various tasks to be performed (.5); draft correspondence to counsel for witness regarding affidavit in connection with preliminary injunction and review revisions to affidavit (.9); numerous emails and conferences with counsel relating to filing under seal, motion to exceed page limit, additional research issues to be performed, meet and confer and strategy (1.1).	5.00	\$1,575.00
01/12/2010	F-S	ONE: Conference with Mr. Newman and others to discuss progress and logistics on opposition to preliminary injunction (1.0); Continue review, analyze, and categorize documents pertaining to litigation (2.7).	3.70	\$740.00
01/12/2010	G-S	ONE: meeting regarding status of memo cite checks	1.00	\$75.00
01/12/2010	G-S	ONE-Cite-checked Receiver's Memorandum in	9.00	\$675.00

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Date	Initials	Description	Hours	Amount
		Opposition to Sun Capital Healthcare's Motion for Preliminary Injunction.		
01/12/2010	J-E	ONE - work on opposition to motion for preliminary injunction (6.0); work on motion to file under seal and for 24 hour extension of briefing schedule and meet and confer on same (1.0); work on reply briefs (1.0).	8.00	\$2,520.00
01/12/2010	J-G	ONE-Meeting with J. Etra, the Receiver, and other attorneys to discuss tasks to complete, interaction of those tasks with current strategy, and relevant local rules (1.0); review relevant authority and prepare motion for extension of time and to file under seal (3.0); research and analysis of authority regarding issues addressed in argument in preliminary injunction brief (4.0).	8.00	\$2,000.00
01/12/2010	J-R	ONE- Attended meeting regarding upcoming deadlines and assignments (.3); Reviewed production for : documents that had been previously produced (.6); Reviewed production for reports previously produced (.4)	1.30	\$195.00
01/12/2010	M-S	ONE - Continued preparation of reply on motion to strike affirmative defenses	3.00	\$750.00
01/12/2010	P-B	ONE-Continue compilation of documents for Receiver's Declaration (1.00); Compile documents for Memorandum In Opposition to Sun's Temporary Restraining Order (2.50).	3.50	\$525.00
01/13/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.1)	8.10	\$607.50
01/13/2010	BAF	ONE-Reviewed and analyzed depositions, affidavits, receiver's declarations, pleadings and other documents related to TRO and Motion for Preliminary Injunction in order to cite-check and revise Memorandum in Opposition to SCHI's Motion for Preliminary Injunction and attachments. (10.0)	10.00	\$750.00
01/13/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (2.5); Continue legal research for opposition for preliminary injunction (1.5).	4.00	\$800.00
01/13/2010	G-S	ONE-Cite-checked Receiver's Memorandum in Opposition to Sun Capital Healthcare's Motion for Preliminary Injunction.	10.20	\$765.00
01/13/2010	J-E	ONE - drafted, revised, finalized declarations. (2.0). Revised, finalized motion to file opposition to preliminary injunction under seal and for 24 hour extension of time. (1.0). Drafted, finalized reply on motion to compel (3.0). Revised,	10.50	\$3,307.50

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		finalized reply on motion to dismiss (2.0). Revised reply on motion to strike defenses (.5) Worked on opposition to motion for preliminary injunction (2.0).		
01/13/2010	J-G	ONE-Confer with J. Etra regarding additions and modifications to motion to file under seal, and prepare certain additions (.4); research New York authority regarding upon enforcement of. (3.4); review and analyze authority and prepare memorandum argument regarding the authority relevant to relief (3.9).	7.70	\$1,925.00
01/13/2010	M-S	ONE -- Finalize & file reply memoranda on motions to dismiss counterclaim and strike affirmative defenses	10.10	\$2,525.00
01/13/2010	P-B	ONE-Locate and compile documents as exhibits to various Emergency Motions and e-file same with court (6.5)	6.50	\$975.00
01/14/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (7.5)	7.50	\$562.50
01/14/2010	B-F	ONE-Meet with staff and counsel regarding status and various tasks to be performed in connection with brief in opposition to preliminary injunction.	0.50	\$75.00
01/14/2010	BAF	ONE-Reviewed and analyzed depositions, affidavits, receiver's declarations, pleadings and other documents related to TRO and Motion for Preliminary Injunction in order to cite-check and revise Memorandum in Opposition to Sun's Motion for Preliminary Injunction and attachments. (9.0)	9.00	\$675.00
01/14/2010	DSN	ONE-Team meeting regarding filing of memo in opposition to preliminary injunction (.6); review and analyze brief to be filed relating to ancillary matter (.3); continue review of memo in opposition to preliminary injunction (.9); review and analyze documents and prepare draft of receiver's declaration and conference with counsel relating to same (2.1); draft correspondence to counsel for witness and review correspondence regarding same (.1); revise motion to exceed page limit and conference with counsel regarding same (.4); multiple conferences with staff relating to tasks to be performed in connection with filing of preliminary injunction brief (1.0); office conference with Sonia Zeledon regarding revisions to receiver's declaration (.3).	5.70	\$1,795.50

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01/14/2010	F-S	ONE: Conference with Mr. Newman and others to discuss progress and logistics on opposition to preliminary injunction (.5); Continue legal research for opposition to preliminary injunction (5.8); Continue review, analyze, and categorize documents pertaining to litigation (0.7).	7.00	\$1,400.00
01/14/2010	G-S	ONE: meeting regarding status of memo cite checks	0.80	\$60.00
01/14/2010	G-S	ONE-Cite-checked Receiver's Memorandum in Opposition to Sun Capital Healthcare's Motion for Preliminary Injunction.	11.40	\$855.00
01/14/2010	J-E	ONE- worked on opposition to motion for preliminary injunction (10.0).	10.00	\$3,150.00
01/14/2010	J-G	ONE-Meet with the Receiver and J. Etra regarding progress on brief and further strategy in light of timeframe and necessary elements (0.8); review of authority and preparation of arguments in connection with that authority for use in opposing the injunction (4.1).	4.90	\$1,225.00
01/14/2010	J-R	ONE- Attended meeting regarding upcoming deadlines (.5).	0.50	\$75.00
01/14/2010	M-S	ONE - continued revision of legal argument for response to preliminary injunction motion	3.20	\$800.00
01/14/2010	P-B	ONE-Compile and review correspondence in preparation for Memorandum in Opposition to Sun's Motion for Preliminary Injunction.	6.00	\$900.00
01/14/2010	S-Z	ONE-Research for brief;	2.30	\$575.00
01/15/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (5.8)	5.80	\$435.00
01/15/2010	B-F	ONE-Meet with staff and counsel regarding status and tasks to be performed in connection with filing of brief in opposition to preliminary injunction.	0.50	\$75.00
01/15/2010	BAF	ONE-Reviewed and analyzed depositions, affidavits, receiver's declarations, pleadings and other documents related to TRO and Motion for Preliminary Injunction in order to cite-check and revise Memorandum in Opposition to Sun's Motion for Preliminary Injunction and attachments. (8.0)	8.00	\$600.00
01/15/2010	F-S	ONE: Two conferences with Mr. Newman and others to discuss progress and logistics on opposition to preliminary injunction (1.0). Continue legal research for opposition to preliminary injunction (1.5).	2.50	\$500.00

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01/15/2010	G-S	ONE-Cite-checked Receiver's Memorandum in Opposition to Sun Capital Healthcare's Motion for Preliminary Injunction .	8.50	\$637.50
01/15/2010	J-E	ONE - meet and confer and drafted, revised, and finalized motion to exceed page limits (1.0). Worked on opposition to motion for preliminary injunction (7.0).	8.00	\$2,520.00
01/15/2010	J-G	ONE-Meeting and conferences with J. Etra and the Receiver regarding strategy and tasks to be completed in anticipation of filing brief (1.0); review of draft of motion for excess pages, and confer with J. Etra regarding the motion (.1); research regarding of as a defense under New York law (3.4).	4.50	\$1,125.00
01/15/2010	M-S	ONE --Attend team meeting and continue legal research and drafting for various issues related to preliminary injunction response	5.50	\$1,375.00
01/15/2010	P-B	ONE-Telephone call with Nat'l Advisors Trust regarding extension of time to produce documents.	0.20	\$30.00
01/15/2010	P-B	ONE-Attendance at meeting to compile exhibits for Receiver's Declaration and Memorandum in Opposition to Temporary Restraining Order (.50); Compile and organize documents as exhibits (4.0)	4.50	\$675.00
01/16/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (2.2)	2.20	\$165.00
01/16/2010	B-F	ONE-Begin gathering and reviewing exhibits to be attached to brief in opposition to preliminary injunction.	4.00	\$600.00
01/16/2010	BAF	ONE-Reviewed and analyzed depositions, affidavits, receiver's declarations, pleadings and other documents related to TRO and Motion for Preliminary Injunction in order to cite-check and revise Memorandum in Opposition to Sun's Motion for Preliminary Injunction and attachments. (6.0)	6.00	\$450.00
01/16/2010	DSN	ONE-Work on memo in opposition to preliminary injunction.	5.00	\$1,575.00
01/16/2010	F-S	ONE: Continue legal research for opposition to preliminary injunction (4.0).	4.00	\$800.00
01/16/2010	G-S	ONE-Cite-checked Receiver's Memorandum in Opposition to Sun Capital Healthcare's Motion for Preliminary Injunction .	9.00	\$675.00
01/16/2010	J-E	ONE - worked on opposition to motion for preliminary injunction (8.0).	8.00	\$2,520.00

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01/16/2010	J-G	ONE-Research regarding under New York law.	1.90	\$475.00
01/16/2010	P-B	ONE-Compile correspondence and pleadings for Memorandum In Opposition to Motion for Preliminary Injunction (5.0); Index exhibits to Memorandum (.3)	5.30	\$795.00
01/17/2010	B-F	ONE-Continue gathering and reviewing exhibits to be attached to brief in opposition to preliminary injunction and begin drafting index of exhibits.	9.50	\$1,425.00
01/17/2010	BAF	ONE-Reviewed and analyzed depositions, affidavits, receiver's declarations, pleadings and other documents related to TRO and Motion for Preliminary Injunction in order to cite-check and revise Memorandum in Opposition to Sun's Motion for Preliminary Injunction and attachments. (8.5)	8.50	\$637.50
01/17/2010	DSN	ONE-Prepare Receiver's Declaration and review exhibits (1.9).	1.90	\$598.50
01/17/2010	DSN	ONE-Revise brief in opposition to preliminary injunction (no charge).	2.90	\$0.00
01/17/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (3.0).	3.00	\$600.00
01/17/2010	G-S	ONE: Continued review of documents related to litigation and receivership	3.60	\$270.00
01/17/2010	G-S	ONE-Cite-checked Receiver's Memorandum in Opposition to Sun Capital Healthcare's Motion for Preliminary Injunction.	6.80	\$510.00
01/17/2010	J-E	ONE - worked on opposition to motion for preliminary injunction (1.0).	1.00	\$315.00
01/17/2010	J-G	ONE-Research regarding doctrine of impossibility under New York law, and update J. Etra regarding the progress.	0.80	\$200.00
01/17/2010	M-S	ONE -- Revise/edit response to preliminary injunction motion	11.60	\$2,900.00
01/17/2010	P-B	ONE-Review multiple Correspondence for exhibits to Memorandum In Opposition to Preliminary Injunction.	8.80	\$1,320.00
01/18/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.2)	8.20	\$615.00
01/18/2010	B-F	ONE-Finalize exhibits to be attached to brief in opposition to preliminary injunction; conference with Jonathan Etra regarding revisions to be made to Receiver's Declaration and exhibits; revise index of exhibits; revise Receiver's Declaration;	8.00	\$1,200.00

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		review email from Rene Friedman regarding Phil Fues' affidavit; review email from Phil Fues regarding affidavit; draft email to Phil Fues regarding affidavit; review and revise brief in opposition to preliminary injunction.		
01/18/2010	BAF	ONE-Reviewed and analyzed depositions, affidavits, receiver's declarations, pleadings and other documents related to TRO and Motion for Preliminary Injunction in order to cite-check and revise Memorandum in Opposition to Sun's Motion for Preliminary Injunction and attachments. (6.0); Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (3.4)	9.40	\$705.00
01/18/2010	DSN	ONE-Review and revise draft brief in opposition to preliminary injunction (1.2); telephone conference with counsel relating to same (.5).	1.70	\$535.50
01/18/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (3.4); Prepare original and copies of Memorandum in Opposition to Preliminary Injunction including exhibits, to be filed at Middle District Courthouse (0.7).	4.10	\$820.00
01/18/2010	G-S	ONE: Continued review of documents related to litigation and receivership	5.00	\$375.00
01/18/2010	G-S	ONE-Cite-checked Receiver's Memorandum in Opposition to Sun Capital Healthcare's Motion for Preliminary Injunction (6.2)	6.20	\$465.00
01/18/2010	J-E	ONE - Revised, finalized opposition to motion for preliminary injunction and exhibits .	13.50	\$4,252.50
01/18/2010	J-G	ONE-Review portions of draft memorandum (.4); various conferences with J. Etra regarding necessary research and strategy (.7); review and analyze research regarding under New York law (.2); research regarding and additional research as appropriate in connection with preparing memorandum on injunction (2.1).	3.40	\$850.00
01/18/2010	M-S	ONE - Finalize response to preliminary injunction motion	13.40	\$3,350.00
01/18/2010	P-B	ONE-Finalize all correspondence, pleadings, and declarations to be filed with Memorandum In Opposition to Motion for Preliminary Injunction (6.00); prepare documents to be filed under seal with the courts in Ft. Myers. (1.50)	7.50	\$1,125.00
01/19/2010	A-V	ONE: Review/ Analyze /Categorize electronic	10.10	\$757.50

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		records and documents for discovery request (10.1)		
01/19/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (2.0)	2.00	\$150.00
01/19/2010	DSN	ONE-Telephone conference with office regarding memo in opposition to preliminary injunction (.2).	0.20	\$63.00
01/19/2010	F-S	ONE: Travel to Fort Myers to file Memorandum in Opposition to Preliminary Injunction (6.0) (no Charge); Continue review, analyze, and categorize documents pertaining to litigation (3.0); Continue draft summary of Chris Bowers interview (1.5).	4.50	\$900.00
01/19/2010	G-S	ONE: Continued review of documents related to litigation and receivership	10.50	\$787.50
01/19/2010	J-E	ONE - Worked on redactions and filing for ECF and pdfd portions of filings to Sun counsel (3.0).	3.00	\$945.00
01/19/2010	J-G	ONE-Various conferences with J. Etra regarding case management, strategy, and filing issues (.8); review order from the Court (.1).	0.90	\$225.00
01/19/2010	M-S	ONE - Finalize response to preliminary injunction motion	2.50	\$625.00
01/19/2010	P-B	ONE-Telephone call with Clerk of Middle District Court to e-file redacted pleading and exhibits with court.	1.00	\$150.00
01/20/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request	10.00	\$750.00
01/20/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (8.0)	8.00	\$600.00
01/20/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (2.3).	2.30	\$460.00
01/20/2010	G-S	ONE: Continued review of documents related to litigation and receivership	10.50	\$787.50
01/20/2010	J-R	ONE- Correspondence and telephone conference with Ernst & Young and their vendor, Merrill regarding processing documents responsive to subpoena request (.6)	0.60	\$90.00
01/20/2010	P-B	ONE-Draft Notice of Filing Exhibits. (.8); continued preparation of exhibits for redaction and e-filing to courts. (.5)	1.30	\$195.00
01/20/2010	P-B	ONE-Preparation of redacted documents to e-file per court order (6.00)	6.00	\$900.00
01/21/2010	A-V	ONE: Review/ Analyze /Categorize electronic	10.40	\$780.00



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		records and documents for discovery request (10.4)		
01/21/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (8.4)	8.40	\$630.00
01/21/2010	G-S	ONE: Continued review of documents related to litigation and receivership	11.00	\$825.00
01/21/2010	J-G	ONE-Review order affirming magsitrate on intervention issue, and confer with the Receiver and J. Etra regarding its substance.	0.10	\$25.00
01/21/2010	P-B	ONE-Final compilation, scanning & e-filing of redacted documents per court order. (2.0)	2.00	\$300.00
01/22/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (10.4)	10.40	\$780.00
01/22/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (9.5)	9.50	\$712.50
01/22/2010	DSN	ONE Meet with counsel relating to various issues and tasks to be performed (.5); review proposed motion by Archdiocese to stay action and conference with counsel relating to same (.3).	0.80	\$252.00
01/22/2010	G-S	ONE: Continued review of documents related to litigation and receivership	11.20	\$840.00
01/22/2010	J-G	ONE-Meet with the Receiver, J. Etra, and others regarding: response to court orders, relevant strategy, and other issues in the coming week (1.); analysis of issues relevant to pre-receivership retainer (.2); analysis and research relevant to c : letters (.5); analysis relevant to report and recommendation and reconsideration (.2); analysis relevant to amended complaint in light of evidence and developments (4).	2.30	\$575.00
01/22/2010	J-R	ONE-Attended meeting regarding upcoming deadlines and assignments (.3); Coordinated obtaining disk of documents marked Global Fund with Xact (.3)	0.60	\$90.00
01/22/2010	S-Z	ONE-Team meeting to discuss next steps; Review Motion to Compel pleadings and order; research deadline to respond to Motion for Reconsideration and Clarification.	3.40	\$850.00
01/23/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (7.1)	7.10	\$532.50
01/23/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to	6.00	\$450.00

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		prepare for document production (6.0)		
01/23/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (7.0).	7.00	\$1,400.00
01/23/2010	G-S	ONE: Continued review of documents related to litigation and receivership	10.50	\$787.50
01/24/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (4.0)	4.00	\$300.00
01/24/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (6.0)	6.00	\$450.00
01/24/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (2.0)	2.00	\$400.00
01/24/2010	G-S	ONE: Continued review of documents related to litigation and receivership	7.80	\$585.00
01/25/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (11.7)	11.70	\$877.50
01/25/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (9.5)	9.50	\$712.50
01/25/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to the litigation (2.8).	2.80	\$560.00
01/25/2010	G-S	ONE: Continued review of documents related to litigation and receivership	13.20	\$990.00
01/25/2010	J-G	ONE-Review and analyze orders issued by the Court on motion and confidentiality of discovery.	0.10	\$25.00
01/25/2010	J-R	ONE- Correspondence with Xact regarding issues with FYI server and resetting password (.3)	0.30	\$45.00
01/26/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.4)	8.40	\$630.00
01/26/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (8.9)	8.90	\$667.50
01/26/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (1.3).	1.30	\$260.00
01/26/2010	G-S	ONE: Continued review of documents related to litigation and receivership	12.60	\$945.00
01/26/2010	J-R	ONE- Correspondence with Xact regarding issues with the database (.2)	0.20	\$30.00
01/26/2010	P-B	ONE-Organize and upload all exhibits to Receiver's Memorandum In Opposition to Defendants' Preliminary Injunction. (2.2)	2.20	\$330.00
01/27/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.4)	8.40	\$630.00

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01/27/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (8.5)	8.50	\$637.50
01/27/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (2.0).	2.00	\$400.00
01/27/2010	G-S	ONE: Reviewed subpoenaed documents for privilege criteria	2.20	\$165.00
01/27/2010	G-S	ONE: Continued review of documents related to litigation and receivership	7.50	\$562.50
01/27/2010	J-G	ONE-Review various orders from the Court and follow-up with the Receiver regarding tasks.	0.40	\$100.00
01/27/2010	J-R	ONE-Correspondence and telephone conference with Merrill regarding payment procedure of vendors while Founding Partners is under receivership (.2)	0.20	\$30.00
01/28/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.1)	8.10	\$607.50
01/28/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (4.0)	4.00	\$300.00
01/28/2010	F-S	ONE: Continue review, analyze and categorize documents pertaining to litigation (3.5).	3.50	\$700.00
01/28/2010	G-S	ONE: Continued review of documents related to litigation and receivership	9.20	\$690.00
01/28/2010	J-E	ONE -- work on motion to compel and document production (.5).	0.50	\$157.50
01/28/2010	J-G	ONE-Review order from the Court regarding motion to compel.	0.10	\$25.00
01/29/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.0)	8.00	\$600.00
01/29/2010	A-V	ONE-Meeting with Daniel Newman, Jonathan Etra and other attorneys to discuss progress and litigation strategy (1.4)	1.40	\$105.00
01/29/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (5.0)	5.00	\$375.00
01/29/2010	F-S	ONE-Meeting with Daniel Newman and other attorneys to discuss progress (1.3); Continue review, analyze, and categorize documents pertaining to litigation (2.7). Review documents left from prior receiver (1.0)	5.00	\$1,000.00
01/29/2010	G-S	ONE: Continued review of documents related to litigation and receivership	10.20	\$765.00
01/29/2010	G-S	ONE: Meeting regarding status of document	1.00	\$75.00

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Date	Initials	Description	Hours	Amount
01/29/2010	J-E	review ONE -- Worked on document production issues (1.0). Reviewed, analyzed new motion to compel (2.0).	3.00	\$945.00
01/29/2010	J-G	ONE-Analyze issues relevant to response to emergency motion to compel;	2.10	\$525.00
01/29/2010	J-R	ONE- Reviewed correspondence files for Ernst & Young letters (.7); Attended meeting regarding upcoming deadlines (.4); Correspondence with Xact regarding databases and invoices (.2)	1.30	\$195.00
01/29/2010	M-S	ONE - Legal research regarding response to emergency motion to compel	4.50	\$1,125.00
01/29/2010	P-B	ONE-Organize and maintain voluminous pleading files (2.0)	2.00	\$300.00
01/30/2010	G-S	ONE: Continued review of documents related to litigation and receivership	10.00	\$750.00
01/30/2010	J-E	ONE -Analysis of Sun's Emergency Motion to Compel and for Sanctions and review and analysis of related pleadings, and worked on legal research issues (2.0).	2.00	\$630.00
01/31/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (10.0)	10.00	\$750.00
01/31/2010	F-S	ONE. Continue review files from prior Receiver (5.1) (no charge); Continue review, analyze, and categorize documents pertaining to litigation (1.9).	1.90	\$380.00
01/31/2010	G-S	ONE: Continued review of documents related to litigation and receivership	9.50	\$712.50
01/31/2010	J-E	ONE - worked on opposition to Sun's emergency motion to compel and for sanctions (4.5).	4.50	\$1,417.50
01/31/2010	J-G	ONE-Research and analysis relevant to emergency motion to compel, in light of timing and procedure at issue.	2.30	\$575.00
02/01/2010	A-V	ONE-Review Documents and email communications in response to MTC Request (0.3)	0.30	\$22.50
02/01/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (11.4)	11.40	\$855.00
02/01/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (10.0)	10.00	\$750.00
02/01/2010	F-S	ONE-Legal research for opposition to motion for protective order (5.7); Continue review analyze	7.70	\$1,540.00

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		and categorize documents pertaining to litigation (2.0).		
02/01/2010	G-S	ONE: Continued review of documents related to litigation and receivership	12.50	\$937.50
02/01/2010	J-E	ONE - meet and confer and draft, revise, file motion for extension of time to respond to Sun's motion to compel and for excess page limits (2.0). Work on opposition to Sun's motion to compel (10.0).	12.00	\$3,780.00
02/01/2010	J-G	ONE-Research, analysis, and conferences with J. Etra regarding the substance of the response to Defendants' emergency motion to compel.	5.30	\$1,325.00
02/01/2010	M-S	ONE -- Legal research regarding response to emergency motion to compel	3.60	\$900.00
02/02/2010	A-V	ONE-Review Documents and email communications in response to MTC Request (0.5)	0.50	\$37.50
02/02/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.9)	8.90	\$667.50
02/02/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (10.0)	10.00	\$750.00
02/02/2010	DSN	ONE-Meet with Jonathan Etra and review response to Emergency Motion to Compel and various office conferences with Jonathan Etra regarding same.	1.50	\$472.50
02/02/2010	F-S	ONE-Legal research regarding motion to compel and electronic documents (3.3).	3.30	\$660.00
02/02/2010	G-S	ONE: Continued review of documents related to litigation and receivership	9.80	\$735.00
02/02/2010	J-E	ONE - revised, finalized opposition to Sun's emergency motion to compel (8.0).	8.00	\$2,520.00
02/02/2010	J-G	ONE-Assist with preparation of opposition to emergency motion to compel, including: review of draft, conferences with J. Etra, and conferences with F. Seagal.	0.90	\$225.00
02/03/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (2.0)	2.00	\$150.00
02/03/2010	A-V	ONE-Review Documents and email communications in response to MTC Request (7.0)	7.00	\$525.00
02/03/2010	A-V	ONE-Meeting with Daniel Newman, Jonathan Etra and other attorneys to discuss progress and litigation strategy (1.0)	1.00	\$75.00
02/03/2010	BAF	ONE-Reviewed, analyzed, and categorized	7.00	\$525.00

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		documents related to founding partners matter to prepare for document production.		
02/03/2010	DSN	ONE-Team meeting regarding status of document production.	0.50	\$157.50
02/03/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (2.9).	2.90	\$580.00
02/03/2010	G-S	ONE: Reviewed Founding Partners/Ernst & Young documents provided by SEC for confidentiality and privilege issues	2.50	\$187.50
02/03/2010	G-S	ONE: Meeting regarding Sun's motion to compel production of documents	1.00	\$75.00
02/03/2010	G-S	ONE: Continued review of documents related to litigation and receivership	5.50	\$412.50
02/03/2010	J-E	ONE - work on document production and review. (1.0).	1.00	\$315.00
02/03/2010	J-G	ONE-Meeting with J. Etra and the Receiver regarding pending tasks and strategy, in light of governing rules and issues (1.1); research and analysis relevant to confidentiality and other issues raised by possible discovery response (2.7)	3.80	\$950.00
02/04/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (3.5)	3.50	\$262.50
02/04/2010	A-V	ONE-Review Documents and e-mail communications in response to MTC Request (6.0)	6.00	\$450.00
02/04/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (9.0)	9.00	\$675.00
02/04/2010	G-S	ONE: Continued review of documents related to litigation and receivership	10.80	\$810.00
02/04/2010	J-E	ONE - Worked on document production and review (1.0). reviewed order denying Sun's motion to compel. (.1)	1.10	\$346.50
02/04/2010	J-G	ONE-Analyze issues relevant to confidentiality and discovery, including follow-up with J. Etra (.4); review order on emergency motion to compel (.1).	0.50	\$125.00
02/05/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.8)	8.80	\$660.00
02/05/2010	B-F	ONE- Redact documents produced by E&Y.	2.50	\$375.00
02/05/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (8.4)	8.40	\$630.00
02/05/2010	DSN	ONE-Review correspondence and conference with counsel relating to document production	0.30	\$94.50

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Date	Initials	Description	Hours	Amount
02/05/2010	G-S	issues. ONE: Continued review of documents related to litigation and receivership	9.10	\$682.50
02/05/2010	J-E	ONE - Work on EY document production issues and review and redactions (.5). Reviewed prior draft versions of amended complaints (1.0).	1.50	\$472.50
02/05/2010	J-G	ONE-Research and analysis relevant to investor confidentiality.	0.40	\$100.00
02/06/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (3.5)	3.50	\$262.50
02/06/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production.	8.00	\$600.00
02/06/2010	G-S	ONE: Continued review of documents related to litigation and receivership	9.60	\$720.00
02/07/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (6.5)	6.50	\$487.50
02/07/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (3.5).	3.50	\$700.00
02/07/2010	G-S	ONE: Continued review of documents related to litigation and receivership	7.50	\$562.50
02/07/2010	J-G	ONE-Review supplemental motion to modify asset freeze and confer with Receiver regarding response.	0.20	\$50.00
02/08/2010	A-V	ONE-Meeting with Sonia Zeledon to review documents and email communications in response to MTC Request (0.5)	0.50	\$37.50
02/08/2010	A-V	ONE-Meeting with Jonathan Etra and other attorneys to discuss progress and litigation strategy (0.5)	0.50	\$37.50
02/08/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (9.0)	9.00	\$675.00
02/08/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (8.6)	8.60	\$645.00
02/08/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (4.3).	4.30	\$860.00
02/08/2010	G-S	ONE-Meeting regarding status of electronic document review and review of documents subpoenaed by Sun	0.40	\$30.00
02/08/2010	G-S	ONE: Continued review of documents related to litigation and receivership	5.40	\$405.00
02/08/2010	G-S	ONE-Review of EY/FP documents subpoenaed	3.00	\$225.00

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		by Sun		
02/08/2010	J-E	ONE - work on document production (.5).	0.50	\$157.50
02/08/2010	J-G	ONE-Confer with J. Etra regarding pending assignments (.1); research and prepare motion to clarify in light of EY documents and SEC subpoena (1.8).	1.90	\$475.00
02/08/2010	J-R	ONE- Meeting regarding upcoming deadlines and assignments (.3); Telephone conference with XACT regarding setting up conference call to discuss document searches (.1); Correspondence with Merrill vendor regarding coordinating production of the responsive documents from Ernst & Young's Founding Partners hardcopy audit and electronic database files (.2)	0.60	\$90.00
02/08/2010	S-Z	ONE-Team meeting to discuss document production; review production and	3.30	\$825.00
02/09/2010	A-V	ONE-Review Documents and email communications in response to MTC Requests (6.0)	6.00	\$450.00
02/09/2010	A-V	ONE-Meeting with Jonathan Etra and other attorneys to discuss progress and litigation strategy (0.5)	0.50	\$37.50
02/09/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (3.5)	3.50	\$262.50
02/09/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (8.9)	8.90	\$667.50
02/09/2010	F-S	ONE: Continue review, analyze and categorize documents pertaining to litigation (4.1)	4.10	\$820.00
02/09/2010	G-S	ONE-Review of EY/FP documents subpoenaed by Sun	6.00	\$450.00
02/09/2010	G-S	ONE-Meeting regarding improved electronic document review searches	0.50	\$37.50
02/09/2010	G-S	ONE: Continued review of documents related to litigation and receivership	2.50	\$187.50
02/09/2010	J-E	ONE - Worked on discovery issues (2.0). Met and conferred with Sun on its motion for extension of time to file reply brief and for excess page limits and reviewed their filed brief (.5).	2.50	\$787.50
02/09/2010	J-G	ONE-Review and analyze issues raised by North Shore's supplement to its motion to modify asset freeze (1.6); review and analyze filings relevant to order on : prepare first draft of	4.80	\$1,200.00



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		and confer with J. Etra regarding the motion and its substance (3.2).		
02/09/2010	J-R	ONE- Telephone conference with Xact regarding document review searches (.3)	0.30	\$45.00
02/10/2010	A-V	ONE- Review Documents and email communications in response to MTC Requests (3.0)	3.00	\$225.00
02/10/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.0)	8.00	\$600.00
02/10/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (8.9)	8.90	\$667.50
02/10/2010	DSN	ONE-Conference with counsel regarding various issues relating to Sun litigation.	0.30	\$94.50
02/10/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (4.6).	4.60	\$920.00
02/10/2010	G-S	ONE- Review of EY/FP documents subpoenaed by Sun	5.80	\$435.00
02/10/2010	G-S	ONE- Continued review of documents related to litigation and receivership	4.50	\$337.50
02/10/2010	J-E	ONE - Reviewed Order on Sun's motion for more time and excess page limits for reply brief on preliminary injunction (.1). Worked on issues regarding Sun's subpoena of E&Y (.4) Worked on discovery (1.0).	1.50	\$472.50
02/10/2010	J-G	ONE-Review order from the Court on extension (.1); research and analysis regarding Rule 60 (1.2); research and analysis regarding . in support of motion to reconsider order on SEC document (1.8); prepare additions to (2.8).	5.90	\$1,475.00
02/10/2010	J-R	ONE- Compiled responsive emails provided by for attorney review (1.3)	1.30	\$195.00
02/10/2010	P-B	ONE- Organize voluminous case files (4.3); calendar discovery deadlines (.2).	4.50	\$675.00
02/10/2010	S-Z	ONE- Research research ; begin draft memo of same	8.30	\$2,075.00
02/11/2010	A-V	ONE- Review Documents and email communications in response to MTC Request (0.2)	0.20	\$15.00
02/11/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (10.9)	10.90	\$817.50
02/11/2010	BAF	ONE- Reviewed, analyzed, and categorized	9.40	\$705.00

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		documents related to founding partners matter to prepare for document production (9.4)		
02/11/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (3.8).	3.80	\$760.00
02/11/2010	G-S	ONE- Review of EY/FP documents subpoenaed by Sun	9.80	\$735.00
02/12/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.4)	8.40	\$630.00
02/12/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (8.9)	8.90	\$667.50
02/12/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (3.8).	3.80	\$760.00
02/12/2010	G-S	ONE- Review of EY documents subpoenaed by Sun	9.00	\$675.00
02/12/2010	J-E	ONE - work on document production (1.0).	1.00	\$315.00
02/12/2010	J-R	ONE- Correspondence to Xact regarding search terms for review purposes (.2)	0.20	\$30.00
02/13/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (5.5)	5.50	\$412.50
02/13/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (1.0).	1.00	\$200.00
02/13/2010	G-S	ONE- Review of EY documents subpoenaed by Sun	10.00	\$750.00
02/14/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (10.0)	10.00	\$750.00
02/14/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (1.0).	1.00	\$200.00
02/14/2010	G-S	ONE- Review of EY documents subpoenaed by Sun	8.00	\$600.00
02/15/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.2)	8.20	\$615.00
02/15/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production.	8.00	\$600.00
02/15/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (6.0).	6.00	\$1,200.00
02/15/2010	G-S	ONE- Review of EY documents subpoenaed by Sun	10.20	\$765.00
02/15/2010	J-G	ONE- Follow-up with J. Etra regarding tasking and case management.	0.10	\$25.00
02/15/2010	J-R	ONE- Correspondence and telephone conference with Xact regarding document review searches	0.40	\$60.00

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		(.4)		
02/16/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.9)	8.90	\$667.50
02/16/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (9.9)	9.90	\$742.50
02/16/2010	DSN	ONE- Review initial disclosures and conference with Jonathan Etra regarding same.	0.40	\$126.00
02/16/2010	G-S	ONE: Continued review of documents related to litigation and receivership	13.10	\$982.50
02/16/2010	J-E	ONE - work on document production (.5).	0.50	\$157.50
02/16/2010	J-E	ONE - drafted, revised, finalized, and served Rule 26(a) disclosures (3.0).	3.00	\$945.00
02/16/2010	J-G	ONE- Follow-up with the Receiver regarding motion (.1); confer with J. Etra and provide analysis relevant to Rule 26 disclosures (.8).	0.90	\$225.00
02/16/2010	J-R	ONE- Correspondence with Ernst & Young regarding email review (.1); Correspondence with Xact regarding domain names (.2)	0.30	\$45.00
02/16/2010	S-Z	ONE- Begin research re: relief defendant obligation and resulting from	4.50	\$1,125.00
02/17/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (10.6)	10.60	\$795.00
02/17/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (9.0)	9.00	\$675.00
02/17/2010	G-S	ONE: Continued review of documents related to litigation and receivership	8.90	\$667.50
02/17/2010	G-S	ONE- Searched electronic database for documents in preparation for deposition	2.00	\$150.00
02/17/2010	J-R	ONE- Correspondence with Ernst & Young regarding coordinating email document review (.2); Correspondence with document reviewers regarding domain name frequencies from emails in the database (.2)	0.40	\$60.00
02/17/2010	S-Z	ONE- Research whether a with regards to a limited partnership; begin drafting memo of same.	4.50	\$1,125.00
02/18/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (9.9)	9.90	\$742.50
02/18/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to	9.40	\$705.00

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		prepare for document production (9.4)		
02/18/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (5.8).	5.80	\$1,160.00
02/18/2010	G-S	ONE: Continued review of documents related to litigation and receivership	10.00	\$750.00
02/18/2010	J-G	ONE- Review Defendants' initial disclosures (.1); initial review and analysis of Defendants objections to the Magistrate (.2).	0.30	\$75.00
02/18/2010	S-Z	ONE- Research whether the have any recourse against a person who binds them begin draft of memo.	5.60	\$1,400.00
02/19/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.8)	8.80	\$660.00
02/19/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (8.9)	8.90	\$667.50
02/19/2010	DSN	ONE- Office conference with Jonathan Etra regarding Sun's motion objecting to magistrate order and response thereto (.3); office conference with Jonathan Etra regarding amendment to Complaint against Sun related individuals and entities and strategy relating to same (.5).	0.80	\$252.00
02/19/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (6.1).	6.10	\$1,220.00
02/19/2010	G-S	ONE: Continued review of documents related to litigation and receivership	9.30	\$697.50
02/19/2010	J-E	ONE - Worked on discovery issues (.5).	0.50	\$157.50
02/19/2010	J-G	ONE- Initial review and analysis of issues raised by Defendant's objections to magistrate's report (.9); review notice of appeal filed by interveners (.1).	1.00	\$250.00
02/19/2010	S-Z	ONE- Research if there is a claim for legal negligence against an intended beneficiary; draft memo of same.	6.20	\$1,550.00
02/20/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (3.6)	3.60	\$270.00
02/20/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (10.0)	10.00	\$750.00
02/20/2010	G-S	ONE: Continued review of documents related to litigation and receivership	9.20	\$690.00
02/21/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (2.0)	2.00	\$150.00

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02/21/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production .	9.50	\$712.50
02/21/2010	G-S	ONE: Continued review of documents related to litigation and receivership	10.00	\$750.00
02/22/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.4)	8.40	\$630.00
02/22/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (8.5)	8.50	\$637.50
02/22/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (6.0).	6.00	\$1,200.00
02/22/2010	G-S	ONE: Continued review of documents related to litigation and receivership	9.20	\$690.00
02/22/2010	J-E	ONE - Worked on amended complaint (.5). Call with Huron (.2)	0.70	\$220.50
02/22/2010	J-G	ONE- Review and analyze filings relevant to the defendants' objections to magistrate's order on motion to compel.	1.10	\$275.00
02/22/2010	S-Z	ONE- Coordinate and manage electronic document review.	2.50	\$625.00
02/23/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.9)	8.90	\$667.50
02/23/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (8.4)	8.40	\$630.00
02/23/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (8.0).	8.00	\$1,600.00
02/23/2010	G-S	ONE: Continued review of documents related to litigation and receivership	9.00	\$675.00
02/23/2010	J-E	ONE - Worked on Sun's objection to Magistrate's denial of motion to compel (1.5). Worked on amended complaint. (1.0).	2.50	\$787.50
02/23/2010	J-G	ONE- Review papers filed, and analyze issues relevant to preparing response to objections to magistrate's report.	4.90	\$1,225.00
02/24/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (10.2)	10.20	\$765.00
02/24/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (10.0)	10.00	\$750.00
02/24/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (6.0).	6.00	\$1,200.00

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02/24/2010	G-S	ONE: Continued review of documents related to litigation and receivership	11.30	\$847.50
02/24/2010	J-E	ONE - Work on amended complaint (3.0)	3.00	\$945.00
02/24/2010	J-G	ONE- Confer with J. Etra and F. Siegel regarding pending tasks (.4); research in support of brief opposing vacating magistrate's order, and preparation of legal standard and outline of argument section of the brief (3.2).	3.60	\$900.00
02/24/2010	J-R	ONE- Telephone conference and correspondence with reviewers and Xact regarding electronic database searches (.4); Correspondence with G. Sims regarding review of Ernst & Young emails (.1)	0.50	\$75.00
02/25/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (11.6)	11.60	\$870.00
02/25/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (8.6)	8.60	\$645.00
02/25/2010	DSN	ONE- Review documents identified by counsel for receiver review (.2); conference with counsel relating to amended complaint and document production issues (.3).	0.50	\$157.50
02/25/2010	F-S	ONE: Review depositions and organizational charts in order to draft complaint for against numerous entities associated with Promise Healthcare and Koslow, Leder, and Baronoff. (8.00)	8.00	\$1,600.00
02/25/2010	G-S	ONE: Continued review of documents related to litigation and receivership	6.70	\$502.50
02/25/2010	J-E	ONE - work on motion for clarification (.3). Work on discovery (.2). Work on amended complaint (1.0).	1.50	\$472.50
02/25/2010	J-G	ONE- Confer with F. Siegel regarding progress on corporate relationship analysis (.1); confer with J. Etra and the Receiver regarding progress on pending motions (.1); analyze issues relevant to reconsideration motion (.1); research authority regarding application of the context of burden and electronic discovery (2.1); Prepare argument section of memorandum in support of magistrate's denial of emergency motion to compel. (5.7).	8.10	\$2,025.00
02/25/2010	J-R	ONE- Correspondence and telephone conferences with Xact and reviewers regarding searching for attachments to correspondence in	0.60	\$90.00

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		databases (.6)		
02/25/2010	M-S	ONE -- Legal research re: amended complaint	3.80	\$950.00
02/26/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.9)	8.90	\$667.50
02/26/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (8.9)	8.90	\$667.50
02/26/2010	DSN	ONE- Meet and confer with counsel regarding motion for leave to amend and claims in amended complaint (.5); conference with counsel regarding motion pertaining to E&Y documents (.2).	0.70	\$220.50
02/26/2010	F-S	ONE: Continue Review depositions and organizational charts in order to draft complaint for fraudulent transfer against numerous entities associated with Promise Healthcare and Koslow, Leder, and Baronoff; Determine parties and organizational structure of Promise Healthcare for the above complaint (12.0).	12.00	\$2,400.00
02/26/2010	J-E	ONE - Work on amended complaint (7.0). Work on discovery (.2).	7.20	\$2,268.00
02/26/2010	J-G	ONE- Research relevant to standard of review and other issues in the brief supporting the magistrate's order (2.8); prepare argument section of memorandum supporting the magistrate's order (3.9); confer with J. Etra regarding analysis and issues relevant to procedural history section and strategy for motion to dismiss (.6); analysis relevant to motion for reconsideration (.1)	7.40	\$1,850.00
02/26/2010	M-S	ONE -- Continued legal research re: amended complaint and motion for leave to amend	3.70	\$925.00
02/26/2010	P-B	ONE- Prepare bated stamped documents for production (.7); letter to opposing counsel enclosing documents for production (.3)	1.00	\$150.00
02/27/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (4.0)	4.00	\$300.00
02/27/2010	J-E	ONE - Worked on amended complaint (7.0).	7.00	\$2,205.00
02/27/2010	M-S	ONE -- Legal research and drafting of motion for leave to amend.	3.00	\$750.00
02/28/2010	DSN	ONE- Numerous emails and telephone conferences with counsel pertaining to amended complaint.	0.50	\$157.50
02/28/2010	F-S	ONE- Draft sections of complaint for fraudulent transfer against numerous entities associated with Promise Healthcare and Koslow, Leder, and Baronoff (6.0).	6.00	\$1,200.00

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02/28/2010	J-E	ONE - Work on amended complaint (12.5).	12.50	\$3,937.50
02/28/2010	J-G	ONE- Analysis relevant to pending issues, including review of various communications from J. Etra regarding the substance of the amended complaint and legal theories.	0.40	\$100.00
02/28/2010	M-S	ONE - further legal research and preparation of amended complaint and motion for leave to amend.	7.50	\$1,875.00
02/28/2010	P-B	ONE- Organize exhibits in preparation and filing of Motion filing of Amended Complaint (2.5); Assist with the Drafting of additional defendants to Motion For Leave to File Amended Complaint and proofread (1.5).	4.00	\$600.00
03/01/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.9)	8.90	\$667.50
03/01/2010	DSN	ONE- Review, strategize and make revisions to draft amended complaint (7.0) (no charge).	7.00	\$0.00
03/01/2010	DSN	ONE- Office conferences with counsel regarding various issues pertaining to legal brief to be filed (.2); review, strategize and make revisions to draft amended complaint (3.0).	3.20	\$1,008.00
03/01/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (3.0); Attention to complaint for fraudulent transfer against numerous entities associated with Promise Healthcare and Koslow, Leder, and Baronoff (4.0).	7.00	\$1,400.00
03/01/2010	G-S	ONE- Review of Ernst & Young documents regarding Founding Partners engagement	5.50	\$412.50
03/01/2010	J-E	ONE - Meet and confer on motion for leave to file amended complaint (.2). Worked on amended complaint (12.8). Worked on motion for leave (.5).	13.50	\$4,252.50
03/01/2010	J-G	ONE- Review materials and prepare additions to motion for clarification (4.6); review materials and prepare additions, including procedural history and changes to argument section, in brief supporting Magistrate's ruling (5.2); assist with preparation of amended complaint (1.0).	10.80	\$2,700.00
03/01/2010	M-S	ONE -- Finalize & file amended complaint & motion for leave to amend.	9.10	\$2,275.00
03/01/2010	S-Z	ONE- review email and correspondence; telephone conference	1.30	\$325.00
03/02/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request	10.70	\$802.50



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		(10.7)		
03/02/2010	DSN	ONE- Office conferences with counsel in response to objection to magistrate order and response to same, as well as, Sun motion to seal, Sun reply to response to motion for preliminary injunction and related issues (.8).	0.80	\$252.00
03/02/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (6.0).	6.00	\$1,200.00
03/02/2010	G-S	ONE- Review of Ernst & Young documents regarding Founding Partners engagement	8.50	\$637.50
03/02/2010	J-E	ONE - worked on response to objection to Magistrate order (1.0). Worked on discovery (.2).	1.20	\$378.00
03/02/2010	J-G	ONE- Prepare additions to motion for reconsideration (.9); research and prepare additions to brief in support of magistrate's discovery ruling (5.1).	6.00	\$1,500.00
03/03/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (10.5)	10.50	\$787.50
03/03/2010	A-V	ONE- Meeting with Jonathan Etra, Daniel Newman and other attorneys to discuss document review progress and litigation strategy (0.8)	0.80	\$60.00
03/03/2010	DSN	ONE- Meet with Receiver's counsel regarding various tasks to be performed and other related issues including litigation strategy and discovery related issues.	0.50	\$157.50
03/03/2010	F-S	ONE- Continue review, analyze, and categorize documents pertaining to litigation (4.0).	4.00	\$800.00
03/03/2010	G-S	ONE- Review of Ernst & Young documents regarding Founding Partners engagement	9.00	\$675.00
03/03/2010	J-E	ONE - correspondence with Proksauer on receipt of sealed materials and inspection of contents (.2). Worked on and completed response to objection to magistrate's order on Sun's Second Motion to Compel (10.5).	10.70	\$3,370.50
03/03/2010	J-G	ONE- Research and prepare brief on magistrate's discovery order, including: review of draft, conferences with J. Etra, review of the record including both motions to compel and responses, as well as pleadings, and finalize and file with the Court via CM ECF.	7.80	\$1,950.00
03/03/2010	J-R	ONE- Correspondence and telephone conferences with Xact and document reviewers regarding document review process (.7)	0.70	\$105.00

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03/04/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (9.0)	9.00	\$675.00
03/04/2010	DSN	ONE- Office conference with counsel regarding reply brief filed by Sun Capital and various attachments.	0.20	\$63.00
03/04/2010	F-S	ONE: Telephone conferences with Xact Data regarding document review strategies (1.0); Continue review, analyze and categorize documents pertaining to litigation (4.0).	5.00	\$1,000.00
03/04/2010	G-S	ONE- Review of Ernst & Young documents regarding Founding Partners engagement	9.00	\$675.00
03/04/2010	J-E	ONE - conferred with Mr. Shafir on Sun's reply brief (.2). Reviewed affidavits submitted with Sun's reply papers (.8). Conferred with the Receiver (.2).	1.20	\$378.00
03/04/2010	J-G	ONE- Review relevant portions and prepare changes and additions to motion for reconsideration (1.8); review various materials relevant to the current status of the case, including emails from J. Etra and recent filings (.8).	2.60	\$650.00
03/04/2010	J-R	ONE- Telephone conferences and correspondence with Carl Chivers of Xact and document reviewers regarding document review database (.6)	0.60	\$90.00
03/04/2010	M-S	ONE -- Receive and review reply memo on injunction motion and supporting exhibits; consider and research surreply on targeted issues	6.20	\$1,550.00
03/04/2010	S-Z	ONE- Research the applicability of . . . in acquiring funds from investors.	3.90	\$975.00
03/05/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (9.1)	9.10	\$682.50
03/05/2010	F-S	ONE: Continue reveiw, analyze, and categorize documents pertaining to litigation (4.3).	4.30	\$860.00
03/05/2010	G-S	ONE- Review of Ernst & Young documents regarding Founding Partners engagement	8.00	\$600.00
03/05/2010	J-E	ONE - Calls with Huron (.3). Work on motion for clarification (.7). Attention to potential response to Sun's reply papers (.3).	1.30	\$409.50
03/05/2010	J-R	ONE- Telephone conferences and correspondence with Carl Chivers of Xact regarding document review database, specifically question regarding attachments (.4)	0.40	\$60.00
03/05/2010	M-S	ONE - continued review of reply memorandum on preliminary injunction motion and consider potential strategies for response to same.	0.80	\$200.00

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03/05/2010	S-Z	ONE- Draft memo on applicability of (5.4); research applicability of fraud schemes (2.7).	8.10	\$2,025.00
03/06/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (5.7)	5.70	\$427.50
03/07/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production .	9.50	\$712.50
03/07/2010	DSN	ONE- Review and analyze Sun brief in response to Receiver's response brief regarding motion for preliminary injunction.	1.50	\$472.50
03/07/2010	F-S	ONE: Continue reveiw, analyze, and categorize documents pertaining to litigation (5.0).	5.00	\$1,000.00
03/07/2010	J-E	ONE - Reviewed Sun's reply brief and declaration of Ms. Frew (1.0).	1.00	\$315.00
03/07/2010	M-S	ONE- Legal research re: reply memorandum on preliminary injunctive issues	1.00	\$250.00
03/08/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.9)	8.90	\$667.50
03/08/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (9.0)	9.00	\$675.00
03/08/2010	DSN	ONE- Continue review of reply brief filed by Sun Capital (1.0); meet with counsel in connection with reply brief and discussion as to actions to be taken in connection with same (.5).	1.50	\$472.50
03/08/2010	F-S	ONE: Continue reveiw, analyze, and categorize documents pertaining to litigation (7.0).	7.00	\$1,400.00
03/08/2010	G-S	ONE- Review of Ernst & Young documents regarding FP engagement	8.50	\$637.50
03/08/2010	J-E	ONE - Conferences on Sun's reply papers (.5). Worked on motion to strike reply papers, or alternatively for leave to file sur-reply papers (4.0). Worked on motion for clarification on discovery order (.2).	4.70	\$1,480.50
03/08/2010	J-G	ONE- Prepare motion for reconsideration, including review of relevant EY correspondence regarding costs and production issues, and making relevant additions to the arguments and fact section (2.8); review and analysis of issues raised by correspondence from the Eleventh Circuit (.3); review and analyze issues raised in emails from J. Etra regarding strategy for response to Sun's reply papers (.1).	3.20	\$800.00

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03/08/2010	M-S	ONE -- Strategy meeting with Receiver & J. Etra re: potential surreply/motion to strike; legal research regarding same.	2.00	\$500.00
03/09/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (11.3)	11.30	\$847.50
03/09/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (9.0)	9.00	\$675.00
03/09/2010	F-S	ONE: Continue reveiw, analyze, and categorize documents pertaining to litigation (5.0).	5.00	\$1,000.00
03/09/2010	G-S	ONE- Review of Ernst & Young documents regarding FP engagement	10.00	\$750.00
03/09/2010	J-E	ONE- Meet and confer with Sun counsel on their motion for time to respond to motion to amend complaint (.2). Reviewed Sun's motion to amend complaint (.1). Worked on discovery and motion for clarification issues (.2). Worked on motion to strike (1.0).	1.50	\$472.50
03/09/2010	J-G	ONE- Research and analyze issues relevant to responses raised in reply from Sun regarding the injunction (2.1); review and analyze issues raised by pending motion to amend (.3); review and prepare additions to reconsideration/clarification motion (.4).	2.80	\$700.00
03/09/2010	M-S	ONE - legal research re: potential motion to strike reply for raising new argument and presenting new evidence.	1.60	\$400.00
03/10/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (10.4)	10.40	\$780.00
03/10/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (4.0); Reviewed and analyzed pleadings and affidavits related to opposition's Reply brief in order to assist in preparation of response (5.0)	9.00	\$675.00
03/10/2010	F-S	ONE: Review affidavit from Larry Leder from Defendant's reply to receiver's Opposition to Preliminary Injunction; Compare statements from Leder Affidavit to allegations from Receiver's Opposition to Preliminary Injunction brief (6.8).	6.80	\$1,360.00
03/10/2010	G-S	ONE- Reviewed and compared affidavit and deposition testimony in preparation for response to Defendants' reply memo	7.80	\$585.00
03/10/2010	G-S	ONE- Review of Ernst & Young documents	5.30	\$397.50

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Date	Initials	Description	Hours	Amount
03/10/2010	J-E	regarding FP engagement ONE - Factual and record analysis for motion to strike reply papers and legal issues re same (2.0). Call with Expert on affidavit testimony submitted with motion to strike papers (.7). Work on discovery (.2).	2.90	\$913.50
03/10/2010	J-G	ONE- Research and analysis, including conferences with J. Etra and the Receiver, as well as review of relevant authority, regarding procedural issues raised by the substance of Sun's reply to the opposition to preliminary injunction.	3.80	\$950.00
03/10/2010	M-S	ONE- Legal research re: affidavits in contravention of	3.10	\$775.00
03/11/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (9.9)	9.90	\$742.50
03/11/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (3.0); Reviewed and analyzed pleadings and affidavits related to opposition's Reply brief in order to assist in preparation of response (7.4)	10.40	\$780.00
03/11/2010	F-S	ONE: Continue review affidavit from Larry Leder from Defendant's reply to receiver's Opposition to Preliminary Injunction; Compare statements from Leder Affidavit to allegations from Receiver's Opposition to Preliminary Injunction brief.	6.50	\$1,300.00
03/11/2010	G-S	ONE- Reviewed and compared affidavit and deposition testimony in preparation for response to Defendants' reply memo	12.50	\$937.50
03/11/2010	J-E	ONE - Worked on paperwork for 11 Circuit on investors notice of appeal (.2). Worked on motion to strike reply papers (1.0). Reworked motion for clarification or reconsideration of discovery order (6.0).	7.20	\$2,268.00
03/11/2010	J-G	ONE- Research regarding scope of a preliminary injunction motion (2.7); review and analyze order in the case for relevance to pending intervention appeal (.2); review and analyze issues raised in Sun's motion (2.1); various conferences and communications with J. Etra regarding the motion addressed to production of EY documents (.3).	5.30	\$1,325.00
03/11/2010	M-S	ONE -- Continued legal research re: conflict between affidavit and deposition testimony.	4.60	\$1,150.00
03/12/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (8.9)	8.90	\$667.50

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03/12/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (3.0); Reviewed and analyzed pleadings and affidavits related to opposition's Reply brief in order to assist in preparation of response (6.0)	9.00	\$675.00
03/12/2010	G-S	ONE- Reviewed and compared affidavit and deposition testimony in preparation for response to Defendants' reply memo	11.30	\$847.50
03/12/2010	J-E	ONE - Review and revisions to motion to modify discovery order and meet and confer on same (1.0)	1.00	\$315.00
03/12/2010	J-G	ONE- Finalize motion for reconsideration on EY subpoena, including review of opposing counsel's position, and various conferences with J. Etra (4.4); Research and review of factual materials relevant to reply in support of injunction (2.6)	7.00	\$1,750.00
03/12/2010	M-S	ONE - Continued legal research regarding affidavits in support of motion for injunctive relief.	1.10	\$275.00
03/13/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (3.6)	3.60	\$270.00
03/13/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (11.5)	11.50	\$862.50
03/13/2010	G-S	ONE- Reviewed and compared affidavit and deposition testimony in preparation for response to Defendants' reply memo	11.50	\$862.50
03/14/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (7.0)	7.00	\$525.00
03/14/2010	G-S	ONE- Reviewed and compared affidavit and deposition testimony in preparation for response to Defendants' reply memo	2.40	\$180.00
03/14/2010	G-S	ONE: Continued review of documents related to litigation and receivership	6.00	\$450.00
03/15/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (9.9)	9.90	\$742.50
03/15/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (7.0); Reviewed and analyzed pleadings and affidavits related to opposition's Reply brief in order to assist in preparation of response (7.0)	14.00	\$1,050.00

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03/15/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (3.5).	3.50	\$700.00
03/15/2010	G-S	ONE- Reviewed and compared affidavit and deposition testimony in preparation for response to Defendants' reply memo	11.90	\$892.50
03/15/2010	J-E	ONE - Work on motion to strike reply papers (.5).	0.50	\$157.50
03/15/2010	J-G	ONE- Analysis relevant to injunction reply brief issue.	0.20	\$50.00
03/16/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (3.0)	3.00	\$225.00
03/16/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (2.0); Reviewed and analyzed pleadings and affidavits related to opposition's Reply brief in order to assist in preparation of response (7.5)	9.50	\$712.50
03/16/2010	F-S	ONE-Continue review, analyze, and categorize documents pertaining to litigation .	3.70	\$740.00
03/16/2010	G-S	ONE- Reviewed and compared deposition and affidavit testimony in preparation for response to Defendant's reply memo	10.30	\$772.50
03/16/2010	J-E	ONE - work on motion to strike (3.0).	3.00	\$945.00
03/17/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (6.0); Reviewed and analyzed pleadings and affidavits related to opposition's Reply brief in order to assist in preparation of response (7.9)	13.90	\$1,042.50
03/17/2010	F-S	ONE- Continue review, analyze, and categorize documents pertaining to litigation .	1.50	\$300.00
03/17/2010	G-S	ONE- Reviewed and compared deposition and affidavit testimony in preparation for response to Defendant's reply memo	7.20	\$540.00
03/17/2010	J-E	ONE - work on motion to strike (4.0).	4.00	\$1,260.00
03/18/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (10.5)	10.50	\$787.50
03/18/2010	F-S	ONE- Continue review, analyze, and categorize documents pertaining to litigation (1.5)	1.50	\$300.00
03/18/2010	S-Z	ONE- Finalize memo discussing clawback claims.	3.50	\$875.00
03/19/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (7.9)	7.90	\$592.50

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03/19/2010	F-S	ONE- Continue review, analyze, and categorize documents pertaining to litigation (4.0)	4.00	\$800.00
03/20/2010	A-V	ONE- Review transcript of Mr. Gunlicks meeting and review documents needed for follow up on Mr. Gunlicks meeting (4.5)	4.50	\$337.50
03/20/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (2.0)	2.00	\$400.00
03/21/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (2.0)	2.00	\$150.00
03/21/2010	G-S	ONE- Reviewed and compared deposition and affidavit testimony in preparation for motion to strike.	2.30	\$172.50
03/21/2010	J-E	ONE - work on motion to strike reply (3.0)	3.00	\$945.00
03/22/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production.	7.40	\$555.00
03/22/2010	F-S	ONE- Continue review, analyze, and categorize documents pertaining to litigation (2.5).	2.50	\$500.00
03/22/2010	G-S	ONE- Reviewed and compared deposition and affidavit testimony in preparation for response to Defendant's reply memo	10.30	\$772.50
03/22/2010	J-E	<del>ONE- Work on motion to strike (5.0).</del>	<del>5.00</del>	<del>\$1,575.00</del>
03/22/2010	J-G	ONE- Follow-up with J. Etra regarding tasks to be performed in connection with pending issues.	0.10	\$25.00
03/23/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (10.0)	10.00	\$750.00
03/23/2010	F-S	ONE- Continue review, analyze, and categorize documents pertaining to litigation (4.5).	4.50	\$900.00
03/23/2010	G-S	ONE- Reviewed and compared deposition and affidavit testimony in preparation for response to Defendant's reply memo	12.80	\$960.00
03/23/2010	J-E	ONE - work on motion to strike (1.0). Correspondence with Mr. Addison on appeal (.1).	1.10	\$346.50
03/23/2010	J-G	ONE- review materials received from the Eleventh Circuit regarding the interveners' appeal	0.10	\$25.00
03/24/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (9.4)	9.40	\$705.00
03/24/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (4.0).	4.00	\$800.00
03/24/2010	G-S	ONE- Reviewed and compared deposition and	6.50	\$487.50



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		affidavit inpreparation for response to Defendant's reply memo		
03/24/2010	J-G	ONE- initial review of Sun's response to motion to amend.	0.40	\$100.00
03/25/2010	BAF	ONE- Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (9.5)	9.50	\$712.50
03/25/2010	DSN	ONE- Office conference with Jonathan Etra and Jeffrey Geldens relating to motion to strike reply brief (.4).	0.40	\$126.00
03/25/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (6.0).	6.00	\$1,200.00
03/25/2010	G-S	ONE- Reviewed and compared deposition and affidavit inpreparation for response to Defendant's reply memo	11.00	\$825.00
03/25/2010	J-E	ONE - worked on motion to strike (6.5).	6.50	\$2,047.50
03/25/2010	J-G	ONE- Review documents relevant to motion to approval protocol and confer with the Receiver regarding the motion (.2); research regarding the scope of the statute (3.1); research regarding in connection with possible further reply brief (1.2); confer with J. Etra and the Receiver regarding the additional filing in response to Sun's filing, and relevant analysis to be included (.1).	4.60	\$1,150.00
03/25/2010	J-R	ONE- Correspondence with Xact regarding instruction on preparing next installment of production (.2)	0.20	\$30.00
03/26/2010	A-V	ONE- Meeting with Jonathan Etra, Daniel Newman and other attorneys to discuss litigation strategy and preparation for Receiver's Motion to Strike (1.0)	1.00	\$75.00
03/26/2010	A-V	ONE- Meeting with Georgianne Sims and Bilal Faruqi to discuss preparation for Receiver's Motion to Strike (1.0)	1.00	\$75.00
03/26/2010	A-V	ONE- Review pleadings, witnesses's affidavits and depositions in preparation for Receiver's Motion to Strike (2.5)	2.50	\$187.50
03/26/2010	A-V	ONE- Research case law in preparation for Receiver's Motion to Strike (1.0)	1.00	\$75.00
03/26/2010	BAF	ONE-Reviewed, analyzed, and categorized documents related to founding partners matter to prepare for document production (8.5)	8.50	\$637.50
03/26/2010	DSN	ONE- Meeting with attorneys and professionals	0.50	\$157.50

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		relating to tasks to be performed and timing of all tasks to be performed in connection with Sun litigation.		
03/26/2010	F-S	ONE: Continue review, analyze, and categorize documents pertaining to litigation (4.0); Meeting with associates, Mr. Newman, and Mr. Etra to discuss Motion to Strike surreply (1.0); Conference with Mr. Etra to discuss caselaw review in preparation of drafting Motion to Strike surreply (1.0); Review caselaw in preparation of drafting motion to strike surreply (1.5).	7.50	\$1,500.00
03/26/2010	G-S	ONE- Meeting regarding Motion to Strike/Sur-Reply assignments	1.00	\$75.00
03/26/2010	G-S	ONE- Reviewed and compared deposition and affidavit in preparation for response to Defendant's reply memo	7.30	\$547.50
03/26/2010	J-E	ONE- Work on motion to strike and surreply	4.00	\$1,260.00
03/26/2010	J-G	ONE- Meet with the Receiver, J. Etra, and other counsel to discuss relevant steps in discovery, motion practice, and other issues (1.0); research regarding procedural issues raised by Defendants' reply memorandum (3.7).	4.70	\$1,175.00
03/26/2010	J-R	ONE- Prepared correspondence to Proskauer Rose regarding next installment of discovery production (-2)	0.20	\$30.00
03/26/2010	M-S	ONE -- Prepare for & attend team meeting re: motion for leave to surreply and motion to strike affidavit.	1.00	\$250.00
03/27/2010	A-V	ONE-Review pleadings, witnesses's affidavits and depositions in preparations for Receiver's Motion to Strike (2.0)	2.00	\$150.00
03/27/2010	G-S	ONE-Reviewed and compared deposition and affidavit in preparation for motion to strike.	8.30	\$622.50
03/28/2010	BAF	ONE-Reviewed and analyzed pleadings, motions, affidavits and depositions in order to cite check and edit Motion to Strike Sun's Reply (6.0)	6.00	\$450.00
03/28/2010	F-S	ONE-Review caselaw in preparation of drafting motion to strike surreply (4.0).	4.00	\$800.00
03/28/2010	G-S	ONE-Reviewed and compared depositions and affidavit in preparation for motion to strike.	10.00	\$750.00
03/29/2010	A-V	ONE-Review pleadings, witnesses's affidavits and depositions in preparations for Receiver's Motion to Strike (9.7)	9.70	\$727.50
03/29/2010	BAF	ONE-Reviewed and analyzed pleadings, motions, affidavits and depositions in order to cite check	12.50	\$937.50

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		and edit Motion to Strike Sun's Reply (7.0); Reviewed, analyzed and categorized documents in order to prepare for document production (5.5)		
03/29/2010	F-S	ONE: Continue review caselaw in preparation of drafting motion to strike surreply.	2.00	\$400.00
03/29/2010	G-S	ONE-Reviewed and compared depositions and affidavit in preparation for response to Defendant's reply memo	12.80	\$960.00
03/29/2010	J-G	ONE-Research regarding issues raised by Defendants' reply memorandum (.6); review and analyze opposition to motion for reconsideration (.7); confer with the Receiver regarding response to recent filings (.1).	1.40	\$350.00
03/29/2010	SKA	ONE-Review correspondence from client; Review client documents and determine strategy regarding same; Prepare correspondence to client	0.70	\$105.00
03/30/2010	A-V	ONE-Review pleadings, witnesses's affidavits and depositions in preparations for Receiver's Motion to Strike (9.8)	9.80	\$735.00
03/30/2010	BAF	ONE-Reviewed and analyzed pleadings, motions, affidavits and depositions in order to cite check and edit Motion to Strike Sun's Reply (7.0); Reviewed, analyzed and categorized documents in order to prepare for document production (2.0)	9.00	\$675.00
03/30/2010	F-S	ONE: Continue review caselaw in preparation of drafting motion to strike surreply .	5.00	\$1,000.00
03/30/2010	G-S	ONE-Reviewed and compared depositions and affidavit in preparation for response to Defendant's reply memo	10.80	\$810.00
03/30/2010	SKA	ONE-Telephone conference with attorney regarding case and strategy	0.40	\$60.00
03/31/2010	A-V	ONE-Review pleadings, witnesses's affidavits and depositions in preparations for Receiver's Motion to Strike (3.5)	3.50	\$262.50
03/31/2010	A-V	ONE: Review/ Analyze /Categorize electronic records and documents for discovery request (6.0)	6.00	\$450.00
03/31/2010	BAF	ONE-Reviewed and analyzed pleadings, motions, affidavits and depositions in order to cite check and edit Motion to Strike Sun's Reply (6.9); Reviewed, analyzed and categorized documents in order to prepare for document production (1.0)	7.90	\$592.50
03/31/2010	F-S	ONE: Continue review caselaw in preparation of drafting motion to strike surreply .	2.50	\$500.00
03/31/2010	G-S	ONE-Reviewed and compared depositions and affidavit in preparation for response to	11.20	\$840.00

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		Defendant's reply memo		
03/31/2010	SKA	ONE-Meet with attorney regarding case; Prepare correspondence to co-counsel	0.50	\$75.00

**TOTAL PROFESSIONAL CHARGES.....\$422,974.00**

**TIMEKEEPER SUMMARY**

DSN	Daniel S. Newman, PA	51.20	hrs @	\$315.00	per hour	\$16,128.00
J-E	Jonathan Etra	258.90	hrs @	\$315.00	per hour	\$81,553.50
S-Z	Sonia Zeledon	78.30	hrs @	\$250.00	per hour	\$19,575.00
J-G	Jeffery Geldens	181.20	hrs @	\$250.00	per hour	\$45,300.00
F-S	Frederick Segal	317.20	hrs @	\$200.00	per hour	\$63,440.00
M-S	Michael Shafir	124.40	hrs @	\$250.00	per hour	\$31,100.00
A-V	Adriana Vanegas	555.20	hrs @	\$75.00	per hour	\$41,640.00
G-S	Georgianne Sims	803.20	hrs @	\$75.00	per hour	\$60,240.00
BAF	Bilal A. Faruqui	638.30	hrs @	\$75.00	per hour	\$47,872.50
SKA	Stephanie Astrin	1.60	hrs @	\$150.00	per hour	\$240.00
B-F	Brenda Fradera	25.00	hrs @	\$150.00	per hour	\$3,750.00
J-R	Junelle Rodriguez	12.60	hrs @	\$150.00	per hour	\$1,890.00
P-B	Patricia Blackman	68.30	hrs @	\$150.00	per hour	\$10,245.00

**TIMEKEEPER TOTAL .....\$422,974.00**

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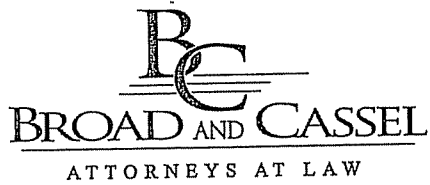
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ITEMIZED EXPENSES

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10/21/2009	Reversal from Void Check Number: 53815 Bank ID: M004 Voucher ID: 423089 Vendor: William L. Gunlicks	-\$52.10
01/06/2010	FedEx Tracking # 793158614258 Karen E. Clarke, Esq. Proskauer Rose, LLP 1585 BROADWAY NEW YORK CITY NY 10036	\$53.93
01/13/2010	Travel, Cab Fare	\$30.50
01/17/2010	Other Costs, Lunch	\$85.77
01/19/2010	FedEx Tracking # 793193405948 Jonathan Galler, Esq. Proskauer Rose, LLP 2255 GLADES RD STE 340 BOCA RATON FL 33431	\$16.98
01/19/2010	FedEx Tracking # 793193364407 Karen E. Clarke, Esq. Proskauer Rose, LLP 1585 BROADWAY NEW YORK CITY NY 10036	\$139.31
01/20/2010	Travel, Cab Fare	\$60.00
01/29/2010	Conference Call Service, Invoice no.0000021324 - VENDOR:InterCall	\$0.30
02/28/2010	Travel, Cab Fare	\$56.00
03/01/2010	Travel, Cab Fare	\$60.00
03/10/2010	FedEx Tracking # 798462443402 Karen E. Clarke, Esq. Proskauer Rose, LLP 1585 BROADWAY NEW YORK CITY NY 10036	\$54.18
03/26/2010	FedEx Tracking # 793392984985 Karen E. Clarke Proskauer Rose, LLP 1585 BROADWAY NEW YORK CITY NY 10036	\$11.41
	Long Distance Telephone	\$16.94
	Postage	\$1.72
	Online Research	\$376.56
	Photocopies	\$1,382.25
<b>TOTAL EXPENSES .....</b>		<b><u>\$2,293.75</u></b>

**BROAD AND CASSEL**  
**(Texas Litigation)**



One Biscayne Tower  
21<sup>st</sup> Floor  
2 South Biscayne Boulevard  
Miami, Florida 33131  
Telephone: 305.373.9400  
Facsimile: 305.373.9443  
Federal Tax Id: 59-0630785  
www.broadandcassel.com

Daniel S. Newman, Receiver

June 9, 2010  
Invoice No.: 795122

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STATEMENT OF ACCOUNT

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Matter Name: Texas Litigation  
Client/Matter No: 43125.0003  
Billing Attorney: Daniel S. Newman, PA

Previous Balance		\$24,109.81
Payments Received		<hr/>
Subtotal of Previous Balance		\$24,109.81
Professional Charges (detail attached)	\$1,096.00	
Expenses (detail attached)	<hr/> 0.00	
Subtotal of Current Charges		<hr/> \$1,096.00
<b>TOTAL BALANCE DUE (Previous and current balance)</b>		<b>\$25,205.81</b>

**BROAD AND CASSEL**  
ATTORNEYS AT LAW

Re: Daniel S. Newman, Receiver  
Texas Litigation  
43125.0003

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**ITEMIZED PROFESSIONAL CHARGES**

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01/22/2010	DSN	ONE-Draft correspondence to Gregory Whittmore and review correspondence from Gregory Whittmore.	0.20	\$63.00
02/10/2010	J-E	ONE - reviewed prior draft orders and motions, and conferred with local counsel (.3).	0.30	\$94.50
03/05/2010	DSN	ONE-Review correspondence from Texas counsel (.1); review correspondence from Jonathan Etra to counsel for Plaintiff (.1); office conference with Jonathan Etra regarding strategy (.2).	0.40	\$126.00
03/05/2010	J-E	ONE - Correspondence from local counsel and reviewed e-mail from Texas plaintiffs counsel to local counsel (.2). Conferred with local counsel and Receiver (.3). E-mail meet and confer with Texas plaintiffs counsel (.2).	0.70	\$220.50
03/08/2010	J-E	ONE-Follow up meet and confer correspondence with plaintiffs' counsel on enforcement of non-suit order (.1). Conferred with Receiver (.1)	0.20	\$63.00
03/09/2010	J-G	ONE- review various updates from J. Etra regarding relevant developments in the case, including the Texas plaintiffs attempt to re-initiate suit (.1).	0.10	\$25.00
03/10/2010	DSN	ONE- Review correspondence from Rick Addisson and Greg Whitmore relating to order to be obtained in Texas state court action and conference with Jonathan Etra regarding same (.2); ONE- office conference with Jonathan Etra and Jeffrey Geldens regarding various research issues to be performed and strategy pertaining to response to reply brief (.4).	0.60	\$189.00
03/10/2010	J-E	ONE - meet and confer e-mail to counsel for plaintiffs and call with same agreeing not to stay and discussing procedural issues in the Texas litigation and confirming e-mail correspondence (.4). Follow up with local counsel and receiver (.1).	0.50	\$157.50
03/11/2010	J-E	ONE-Correspondence with local counsel on setting matters for hearing (.2).	0.20	\$63.00
03/23/2010	DSN	ONE-Review correspondence from Jonathan Etra regarding Texas litigation.	0.10	\$31.50
03/23/2010	J-E	ONE-Correspondence with local counsel on orders and stay issue.	0.10	\$31.50
03/26/2010	DSN	ONE-Review correspondence from Gregory Whitmore regarding orders on motions for	0.10	\$31.50

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**BROAD AND CASSEL**  
ATTORNEYS AT LAW

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Re: Daniel S. Newman, Receiver  
Texas Litigation  
43125.0003

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withdrawal.

**TOTAL PROFESSIONAL CHARGES.....\$1,096.00**

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**TIMEKEEPER SUMMARY**

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DSN	Daniel S. Newman, PA	1.40 hrs @	\$315.00	per hour	\$441.00
J-E	Jonathan Etra	2.00 hrs @	\$315.00	per hour	\$630.00
J-G	Jeffery Geldens	.10 hrs @	\$250.00	per hour	\$25.00

**TIMEKEEPER TOTAL .....\$1,096.00**

**BROAD AND CASSEL  
(Bermuda Litigation)**



One Biscayne Tower  
21<sup>st</sup> Floor  
2 South Biscayne Boulevard  
Miami, Florida 33131  
Telephone: 305.373.9400  
Facsimile: 305.373.9443  
Federal Tax Id: 59-0630785  
www.broadandcassel.com

Daniel S. Newman, Receiver

June 9, 2010  
Invoice No.: 795123

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STATEMENT OF ACCOUNT

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Matter Name: Bermuda Litigation  
Client/Matter No: 43125.0004  
Billing Attorney: Daniel S. Newman, PA

Previous Balance		\$31,465.80
Payments Received		<hr/>
Subtotal of Previous Balance		\$31,465.80
Professional Charges (detail attached)	\$2,944.50	
Expenses (detail attached)	<hr/> 15.65	
Subtotal of Current Charges		<hr/> \$2,960.15
<b>TOTAL BALANCE DUE (Previous and current balance)</b>		<b>\$34,425.95</b>

**BROAD AND CASSEL**

Attorneys at Law

Page 3

Re: Daniel S. Newman, Receiver  
 Bermuda Litigation  
 43125.0004

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**ITEMIZED PROFESSIONAL CHARGES**


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01/04/2010	DSN	ONE-Review correspondence from Bermuda counsel regarding protocol, draft correspondence to Bermuda counsel regarding protocol, review and analyze attachments to Bermuda counsel's emails regarding protocol (.4).	0.40	\$126.00
01/07/2010	DSN	ONE-Review correspondence from Susie Wakefield regarding results of hearing and strategy for proceeding and draft correspondence to Susie Wakefield regarding same (.3); review correspondence from Susie Wakefield to counsel for Joint Provisional Liquidator (.2).	0.50	\$157.50
01/14/2010	DSN	ONE-Telephone conference with Bermuda counsel regarding filing and strategy and review correspondence from Bermuda counsel and draft correspondence relating to same (.6); draft correspondence to Joint Provisional Liquidator regarding status of Cayman approval of Protocol and common interest documents (.1).	0.70	\$220.50
01/26/2010	DSN	ONE-Telephone conference with Bermuda counsel regarding Hibistar action and other related issues and draft correspondence to JPL regarding status.	0.50	\$157.50
02/09/2010	DSN	ONE-Draft correspondence to Ian Stoeke regarding status of submission of protocol to Cayman court (.1).	0.10	\$31.50
02/16/2010	DSN	ONE-Telephone conference with Bermuda counsel; review and analyze correspondence from Bermuda counsel; draft correspondence to counsel for JPL; review correspondence from counsel for JPL.	0.50	\$157.50
02/18/2010	DSN	ONE-Draft and review numerous correspondence from Bermuda counsel regarding agreement with JPL's.	0.50	\$157.50
02/24/2010	J-E	ONE - correspondence with prior receiver re dealings with JPLs. (.2).	0.20	\$63.00
02/26/2010	DSN	ONE-Draft correspondence to Suzie Wakefield regarding potential meeting (.1); telephone conference relating to JPL (.1).	0.20	\$63.00
03/08/2010	DSN	ONE-Revise motion to approve protocol with JPLs (.9); office conference with Jeffrey Geldens regarding same (.2); draft correspondence to Susie Wakefield regarding request for conference	1.20	\$378.00

**BROAD AND CASSEL**

Attorneys at Law

Page 4

Re: Daniel S. Newman, Receiver  
 Bermuda Litigation  
 43125.0004

		(.1).		
03/08/2010	J-G	ONE- Review relevant portions of protocol with Cayman JPL, confer with the Receiver, and prepare motion for approval of settlement.	2.90	\$725.00
03/09/2010	J-G	ONE-Prepare additions to motion for approval of protocol, including review of documents and conferring with the Receiver (1.7).	1.70	\$425.00
03/31/2010	DSN	ONE-Review motion on protocol forwarded by Jeff Geldens.	0.30	\$94.50
03/31/2010	J-E	ONE - review of draft motion for approval of protocol settlement and comments on same (.2).	0.20	\$63.00
03/31/2010	J-G	ONE Prepare additions to motion to approve settlement with JPL, and review comments and analysis provided by J. Etra.	0.50	\$125.00
<b>TOTAL PROFESSIONAL CHARGES .....</b>				<b><u>\$2,944.50</u></b>

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**TIMEKEEPER SUMMARY**


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DSN	Daniel S. Newman, PA	4.90	hrs @	\$315.00	per hour	\$1,543.50
J-E	Jonathan Etra	.40	hrs @	\$315.00	per hour	\$126.00
J-G	Jeffery Geldens	5.10	hrs @	\$250.00	per hour	\$1,275.00
<b>TIMEKEEPER TOTAL .....</b>						<b><u>\$2,944.50</u></b>

**BROAD AND CASSEL**

Attorneys at Law

Re: Daniel S. Newman, Receiver  
Bermuda Litigation  
43125.0004

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**ITEMIZED EXPENSES**

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05/31/2010	Long Distance Telephone	<u>\$15.65</u>
<b>TOTAL EXPENSES .....</b>		<b><u>\$15.65</u></b>

**BERKOWITZ DICK POLLACK  
& BRANT**



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Sixth Floor  
Miami, Florida 33131-5310  
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Fax: 305-379-8200

515 East Las Olas Boulevard  
Fifteenth Floor  
Fort Lauderdale, Florida 33301-2281  
Telephone: 954-712-7000  
Toll Free: 800-999-1CPA (1272)  
Fax: 954-712-7070  
*newman@dpb.com*

**Daniel S. Newman, as Receiver  
Broad and Cassel**

**2 S. Biscayne Blvd., 21st Floor  
Miami, FL 33131**

Invoice: 97702-1  
Date: 03/10/2010

Client ID: 23634

*Invoice due upon receipt.*

Amount enclosed \$ \_\_\_\_\_

For professional service rendered as follows:

***Founding Partners Receivership***

In connection with all forensic services for January 2010.

**\$ 33,483.00**

<u>Staff name</u>	<u>Amount</u>
Lang, Adam	\$ 8,825.00
Ors, Dafne	513.00
Siegel, David	6,060.00
Rosenthal, Gary	3,690.00
Prinsloo, Martin	625.00
Merritt, Rachel	<u>13,770.00</u>
	<u><b>\$ 33,483.00</b></u>

New Charges

**\$33,483.00**



Redacted

Founding Partners Receivership  
Detailed Time Description

Activity Category	Staff Name	Date	Time Description	Hours	Rate	Amount
Accounting/Auditing	Adam Lang	1/11/10	Prepare Receiver's report for quarter ended 12/31/09	2.30	250.00	575.00
Accounting/Auditing	Dafne Ors	1/11/10	December 2009 GL Write-Up and Bank reconciliation	1.40	95.00	133.00
Accounting/Auditing	Dafne Ors	1/11/10	Prepare financial reports for the 4th Quarter	1.10	95.00	104.50
Accounting/Auditing	Adam Lang	1/12/10	Preparation of 4th quarter 2009 Receiver's report	2.10	250.00	525.00
Accounting/Auditing	Dafne Ors	1/12/10	Prepare financial reports for the 4th Quarter	0.90	95.00	85.50
Accounting/Auditing	Adam Lang	1/13/10	Prepare 4th quarter 2009 receiver's report	1.20	250.00	300.00
Accounting/Auditing	Dafne Ors	1/13/10	Upload and save Reconciliation reports	0.60	95.00	57.00
Accounting/Auditing	Adam Lang	1/14/10	Prepare Receiver's quarterly report; analysis of supporting documentation for transactions	1.20	250.00	300.00
Accounting/Auditing	Adam Lang	1/19/10	Finalize 4th quarter receiver's report	0.80	250.00	200.00
Accounting/Auditing	Adam Lang	1/20/10	Review and analysis of reports ended 9/30/09 and 12/31/09	1.20	250.00	300.00
Accounting/Auditing	Rachel Merritt	1/26/10	Referencing 9/30/2009 Receivership Report - analysis of support and preparation of work papers	2.80	150.00	420.00
Accounting/Auditing	Dafne Ors	1/27/10	Enter missing receipts and disbursements and prepare bank reconciliation for March, April, May & June of	1.40	95.00	133.00
Accounting/Auditing	Adam Lang	1/28/10	Review of quarterly report for 12/31/09	0.50	250.00	125.00
Total Accounting/Auditing				17.50		\$ 3,258.00
Asset Analysis and Recovery	David Siegel	1/4/10	Conference call with Receiver's Counsel, analysis	2.40	300.00	720.00
Asset Analysis and Recovery	Adam Lang	1/4/10	Analysis of reports for assist with analysis	1.10	250.00	275.00
Asset Analysis and Recovery	Rachel Merritt	1/4/10	Analysis of preparation of work papers	6.50	150.00	975.00
Asset Analysis and Recovery	Rachel Merritt	1/5/10	Preparation of work papers and production of analyses Indices to date to Broad and Cassel	0.40	150.00	60.00
Asset Analysis and Recovery	Rachel Merritt	1/5/10	Discussion concerning subpoena production and letters with	0.20	150.00	30.00
Asset Analysis and Recovery	Adam Lang	1/5/10	Analysis of work product prepared and correspondence with counsel; analysis of review of Investments and confirmations of cash amounts	1.80	250.00	450.00
Asset Analysis and Recovery	David Siegel	1/5/10	Analysis of documents and preparation of affidavit.	2.30	300.00	690.00
Asset Analysis and Recovery	David Siegel	1/5/10	Analysis of detailed accounts receivable aging by invoice. Conference call with Receiver's Counsel, preparation of memo and exhibits.	2.20	300.00	660.00
Asset Analysis and Recovery	Martin Prinsloo	1/5/10	Assist with the update of the database.	1.10	250.00	275.00
Asset Analysis and Recovery	Rachel Merritt	1/5/10	Analysis of Founding Partners computer images for and valuations	6.50	150.00	975.00
Asset Analysis and Recovery	David Siegel	1/6/10	Analysis of review of project status and preparation of plans.	1.10	300.00	330.00
Asset Analysis and Recovery	Rachel Merritt	1/6/10	Review and analysis of production received from Broad and Cassel on 1/5/2010.	4.10	150.00	615.00
Asset Analysis and Recovery	Rachel Merritt	1/6/10	Preparation for meeting and internal project planning meeting concerning Sun Capital, FP tax returns, and quarterly receivership reporting	1.40	150.00	210.00
Asset Analysis and Recovery	Rachel Merritt	1/6/10	Review of analysis of	1.90	150.00	285.00
Asset Analysis and Recovery	Adam Lang	1/6/10	Analysis of Rothstein Kass production received; analysis of FP cash activity for second receiver's report- correspondence with counsel; internal meeting re: outstanding projects	3.20	250.00	800.00
Asset Analysis and Recovery	Adam Lang	1/8/10	Analysis of	1.00	250.00	250.00
Asset Analysis and Recovery	Rachel Merritt	1/11/10	Analysis of Founding Partners computer images for and valuations	5.90	150.00	885.00
Asset Analysis and Recovery	Adam Lang	1/11/10	Analysis of Investments and supporting documentation	2.10	250.00	525.00
Asset Analysis and Recovery	Rachel Merritt	1/11/10	Analysis of activity	1.30	150.00	195.00
Asset Analysis and Recovery	Rachel Merritt	1/11/10	Analysis of email database and work papers	0.20	150.00	30.00
Asset Analysis and Recovery	Martin Prinsloo	1/12/10	Review correspondence and issues related to the access to Lookbox accounts.	1.40	250.00	350.00
Asset Analysis and Recovery	Rachel Merritt	1/12/10	Analysis of all drafting request for additional production	2.20	150.00	330.00

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Founding Partners Receivership  
Detailed Time Description

Activity Category	Staff Name	Date	Time Description	Hours	Rate	Amount
Asset Analysis and Recovery	Rachel Merritt	1/12/10	Review and analysis of email database, pleadings, and work papers	0.30	150.00	45.00
Asset Analysis and Recovery	Rachel Merritt	1/12/10	Analysis of [REDACTED] brokerage account statements	0.40	150.00	60.00
Asset Analysis and Recovery	Rachel Merritt	1/12/10	Analysis of [REDACTED] investments for current valuation purposes and determination of capital calls	2.90	150.00	435.00
Asset Analysis and Recovery	Rachel Merritt	1/12/10	Analysis of [REDACTED] statements for preparation of work papers	2.20	150.00	330.00
Asset Analysis and Recovery	Adam Lang	1/13/10	Review of [REDACTED] affidavit	0.20	250.00	50.00
Asset Analysis and Recovery	David Siegel	1/13/10	Review of emails, schedules and documents to research facts regarding [REDACTED] nonfiling. Preparation of declaration regarding [REDACTED]	4.60	300.00	1,380.00
Asset Analysis and Recovery	David Siegel	1/13/10	Meeting with legal counsel to further prepare declaration regarding [REDACTED]	1.60	300.00	480.00
Asset Analysis and Recovery	David Siegel	1/13/10	Review of documents and preparation of declaration. Meeting with Counsel and further prepare declaration regarding [REDACTED]	2.40	300.00	720.00
Asset Analysis and Recovery	Rachel Merritt	1/14/10	Analysis of [REDACTED] investments for [REDACTED] purposes and determination of [REDACTED]	1.90	150.00	285.00
Asset Analysis and Recovery	Rachel Merritt	1/14/10	Review of file cabinets at Broad and Cassel offices for investment support	2.10	150.00	315.00
Asset Analysis and Recovery	Rachel Merritt	1/14/10	Review of [REDACTED] production, analysis concerning nature of investment and distributions	2.40	150.00	360.00
Asset Analysis and Recovery	Adam Lang	1/14/10	Analysis of [REDACTED] investments in [REDACTED]	0.50	250.00	125.00
Asset Analysis and Recovery	Adam Lang	1/15/10	Correspondence with counsel re: [REDACTED] workpapers	0.20	250.00	50.00
Asset Analysis and Recovery	Rachel Merritt	1/15/10	Referencing 12/30/2009 Receivership Report - analysis of support and preparation of work papers	4.10	150.00	615.00
Asset Analysis and Recovery	Rachel Merritt	1/18/10	Review and analysis of documents on Concordance FYI databases Subpoena Responses and SEC	2.20	150.00	330.00
Asset Analysis and Recovery	Rachel Merritt	1/18/10	Analysis of [REDACTED] investor production - preparation of tax EIN/SSN work papers	3.90	150.00	585.00
Asset Analysis and Recovery	Gary Rosenthal	1/18/10	Discussion [REDACTED] issues and preparation for meeting with Dan Newman	0.30	300.00	90.00
Asset Analysis and Recovery	Adam Lang	1/19/10	Analysis of [REDACTED] investments as of 2/28/09 and current values; analysis and meeting to discuss open and ongoing projects	2.10	250.00	525.00
Asset Analysis and Recovery	David Siegel	1/19/10	Analysis of project status and preparation of plans.	0.90	300.00	270.00
Asset Analysis and Recovery	Rachel Merritt	1/19/10	Internal status meeting with Adam Lang to discuss progress with [REDACTED] analysis, [REDACTED] analysis, and [REDACTED] analysis	0.60	150.00	90.00
Asset Analysis and Recovery	Rachel Merritt	1/19/10	Review and analysis of email database, work papers, and production	0.60	150.00	90.00
Asset Analysis and Recovery	Rachel Merritt	1/19/10	Updating [REDACTED] investment valuation report -	2.00	150.00	300.00
Asset Analysis and Recovery	Gary Rosenthal	1/19/10	Review of [REDACTED] financial reports for preparation for Thursday's meeting regarding consideration of determinations of audit failures, if any	4.50	300.00	1,350.00
Asset Analysis and Recovery	Rachel Merritt	1/20/10	Analysis of [REDACTED] subpoena responses: [REDACTED]	1.70	150.00	255.00
Asset Analysis and Recovery	Rachel Merritt	1/20/10	[REDACTED] investments analysis and preparation of work papers and support schedules	5.70	150.00	855.00
Asset Analysis and Recovery	Adam Lang	1/20/10	Analysis of Inter fund transfers; meeting re: project status	0.50	250.00	125.00
Asset Analysis and Recovery	Gary Rosenthal	1/20/10	Review of [REDACTED] reports for Founding Partners Funds and Sun entities to determine issues for discussion with receiver	2.00	300.00	600.00
Asset Analysis and Recovery	Rachel Merritt	1/21/10	[REDACTED] search for Broad and Cassel and production of work papers	0.80	150.00	120.00
Asset Analysis and Recovery	Gary Rosenthal	1/21/10	Bullet point listing for discussion with receiver regarding [REDACTED] issues on audit reports of Founding Partners and [REDACTED]	2.00	300.00	600.00
Asset Analysis and Recovery	David Siegel	1/22/10	Analysis of Founding Partners financial statement	2.10	300.00	630.00
Asset Analysis and Recovery	Rachel Merritt	1/22/10	Concordance database analysis	0.30	150.00	45.00
Asset Analysis and Recovery	Gary Rosenthal	1/22/10	Complete bullet point memo for discussion purposes with receiver; meeting with receiver to review [REDACTED] issues	2.50	300.00	750.00
Asset Analysis and Recovery	Gary Rosenthal	1/25/10	Preparation of outline relating to determination of issues, if any, relating to [REDACTED]	1.00	300.00	300.00

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Founding Partners Receivership  
Detailed Time Description

Activity Category	Staff Name	Date	Time Description	Hours	Rate	Amount
Asset Analysis and Recovery	Rachel Merritt	1/26/10	Review and analysis of email database, work papers, and pleadings	0.90	150.00	135.00
Asset Analysis and Recovery	Rachel Merritt	1/26/10	Review of [REDACTED]	0.80	150.00	120.00
Asset Analysis and Recovery	Rachel Merritt	1/26/10	Analysis of [REDACTED] bank statements and other financial information	2.80	150.00	420.00
Asset Analysis and Recovery	Adam Lang	1/26/10	Analysis of Interfund transfers between [REDACTED]	5.10	250.00	1,275.00
Asset Analysis and Recovery	Adam Lang	1/27/10	Analysis of Intrafund transfers between [REDACTED]	2.20	250.00	550.00
Asset Analysis and Recovery	Rachel Merritt	1/27/10	Review and analysis of [REDACTED] and [REDACTED] Production	1.70	150.00	255.00
Asset Analysis and Recovery	Rachel Merritt	1/27/10	Review of produced bank statements	0.90	150.00	135.00
Asset Analysis and Recovery	Rachel Merritt	1/28/10	Review and analysis of [REDACTED] investment documentation pursuant to January subpoena produced by [REDACTED]	4.20	150.00	630.00
Asset Analysis and Recovery	Rachel Merritt	1/28/10	Review of [REDACTED] production - account archives	2.10	150.00	315.00
Asset Analysis and Recovery	Adam Lang	1/29/10	Analysis of [REDACTED] transfers	0.60	250.00	150.00
Asset Analysis and Recovery	Rachel Merritt	1/29/10	Review and analysis of [REDACTED] investment documentation pursuant to [REDACTED] produced by [REDACTED]	7.10	150.00	1,065.00
Total Asset Analysis and Recovery				140.20		\$ 28,125.00
Tax Issues	Rachel Merritt	1/4/10	Review of tax work papers - analysis of [REDACTED]	1.90	150.00	285.00
Tax Issues	Adam Lang	1/4/10	Meeting with tax department re: open items and investor requests	0.40	250.00	100.00
Tax Issues	Adam Lang	1/6/10	Follow up with tax department re: open items for [REDACTED]	0.20	250.00	50.00
Tax Issues	Adam Lang	1/11/10	Assist tax department with open items on [REDACTED] and [REDACTED]	0.70	250.00	175.00
Tax Issues	Adam Lang	1/12/10	Assist tax department with investments; investigate [REDACTED]	1.10	250.00	275.00
Tax Issues	Rachel Merritt	1/13/10	Follow up with tax issues and analyses of [REDACTED]	1.30	150.00	195.00
Tax Issues	Adam Lang	1/19/10	Assist tax department with various [REDACTED] issues, including Partner [REDACTED] participations with [REDACTED]	1.20	250.00	300.00
Tax Issues	David Siegel	1/19/10	Analysis of tax issues related to [REDACTED] and transactions with [REDACTED]	0.60	300.00	180.00
Tax Issues	Adam Lang	1/27/10	Analysis of payees in [REDACTED] analysis of [REDACTED]	1.80	250.00	450.00
Tax Issues	Rachel Merritt	1/28/10	Assist tax department review prior year tax return filings	0.60	150.00	90.00
Total Tax Issues				9.80		\$ 2,100.00
Total January 2010 Amount				167.50		\$ 33,483.00



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Toll Free: 800-999-1CPA (1272)  
Fax: 954-712-7070

[www.bdpb.com](http://www.bdpb.com)

**Daniel S. Newman, as Receiver  
Broad and Cassel**

Invoice: 97702-2  
Date: 03/10/2010

**2 S. Biscayne Blvd., 21st Floor  
Miami, FL 33131**

Client ID: 23634

*Invoice due upon receipt.*

Amount enclosed \$ \_\_\_\_\_

For professional service rendered as follows:

***Founding Partners Receivership***

In connection with all forensic services for February 2010.

**\$ 13,457.50**

<u>Staff name</u>	<u>Amount</u>
Lang, Adam	\$ 6,475.00
Ors, Dafne	47.50
Siegel, David	1,110.00
Prinsloo, Martin	125.00
Merritt, Rachel	<u>5,700.00</u>
	<u>\$ 13,457.50</u>

New Charges

**\$13,457.50**

Redacted

Founding Partners Receivership  
Detailed Time Description

Activity Category	Staff Name	Date	Time Description	Hours	Rate	Amount
Accounting/Auditing	Adam Lang	2/2/10	Update 4th quarter receivers report	0.50	250.00	125.00
Accounting/Auditing	Dafne Ors	2/28/10	General Ledger Write-Up of January 2010 activity for four bank accounts.	0.50	95.00	47.50
<b>Total Accounting/Auditing</b>				<b>1.00</b>	<b>\$</b>	<b>172.50</b>
Asset Analysis and Recovery	Rachel Merritt	2/1/10	Analysis of emails, correspondence, and work papers	1.10	150.00	165.00
Asset Analysis and Recovery	Rachel Merritt	2/1/10	Review of [REDACTED] Index and preparation of subpoena request schedule	1.10	150.00	165.00
Asset Analysis and Recovery	Rachel Merritt	2/1/10	Analysis of [REDACTED] support and split payments	1.30	150.00	195.00
Asset Analysis and Recovery	David Siegel	2/1/10	Analysis of correspondence between [REDACTED] Review of plans for the analysis of E&Y production.	2.10	300.00	630.00
Asset Analysis and Recovery	Rachel Merritt	2/2/10	Analysis of HVF Investment support and split payments	0.80	150.00	135.00
Asset Analysis and Recovery	Rachel Merritt	2/2/10	Preparation of work plan - accounting projects report and status updates	0.80	150.00	120.00
Asset Analysis and Recovery	Rachel Merritt	2/3/10	Preparation for and meeting with Brenda Fradera Re: [REDACTED] and Subpoena Responses - and review of Investment documents at Broad and Cassel offices	0.80	150.00	120.00
Asset Analysis and Recovery	Adam Lang	2/3/10	Prepare budget for outstanding projects	3.30	250.00	825.00
Asset Analysis and Recovery	Adam Lang	2/4/10	Prepare narrative portion of budget and workplan for outstanding projects	3.20	250.00	800.00
Asset Analysis and Recovery	Rachel Merritt	2/5/10	Analysis of HVF subpoena response production from Broad and Cassel - [REDACTED]	1.10	150.00	165.00
Asset Analysis and Recovery	Rachel Merritt	2/5/10	Preparation of work papers - production maintenance	0.50	150.00	75.00
Asset Analysis and Recovery	Rachel Merritt	2/5/10	Review of SEC production - EY documents on Concordance	0.50	150.00	75.00
Asset Analysis and Recovery	David Siegel	2/5/10	Analysis of accounting projects and preparation of budget.	0.70	300.00	210.00
Asset Analysis and Recovery	Adam Lang	2/5/10	Continue to prepare narrative portion of budget for outstanding projects	1.70	250.00	425.00
Asset Analysis and Recovery	Rachel Merritt	2/8/10	Review of [REDACTED] production received from Broad and Cassel on 2.3.2010 and updating work papers.	0.90	150.00	135.00
Asset Analysis and Recovery	Adam Lang	2/8/10	Update to budget	0.30	250.00	75.00
Asset Analysis and Recovery	Adam Lang	2/8/10	Analysis of [REDACTED] transactions- cash flow analysis; analysis of interfund transfers amongst all four funds	3.80	250.00	950.00
Asset Analysis and Recovery	Adam Lang	2/9/10	Update budget for all outstanding projects	0.20	250.00	50.00
Asset Analysis and Recovery	Rachel Merritt	2/10/10	Analysis of [REDACTED] Updating database and preparing work papers.	1.80	150.00	270.00
Asset Analysis and Recovery	Adam Lang	2/10/10	Analysis of inter fund transfers between [REDACTED] flow analysis for [REDACTED] process emails	1.40	250.00	350.00
Asset Analysis and Recovery	Adam Lang	2/10/10	Update budget	0.40	250.00	100.00
Asset Analysis and Recovery	Rachel Merritt	2/11/10	Analysis of [REDACTED]	1.30	150.00	195.00
Asset Analysis and Recovery	Rachel Merritt	2/12/10	Analysis of email database and work papers	0.30	150.00	45.00
Asset Analysis and Recovery	David Siegel	2/16/10	Review of [REDACTED] production and preparation of memo.	0.90	300.00	270.00
Asset Analysis and Recovery	Rachel Merritt	2/17/10	Updating [REDACTED] Analysis to incorporate [REDACTED] Information - Classification of Payees and [REDACTED] Categories	8.00	150.00	1,200.00
Asset Analysis and Recovery	Adam Lang	2/17/10	Update [REDACTED] analysis for [REDACTED] transactions	0.30	250.00	75.00
Asset Analysis and Recovery	Rachel Merritt	2/18/10	Updating [REDACTED] Analysis to incorporate [REDACTED] Information - Classification of [REDACTED] Categories	6.20	150.00	930.00
Asset Analysis and Recovery	Adam Lang	2/18/10	[REDACTED] analysis of [REDACTED]	0.20	250.00	50.00
Asset Analysis and Recovery	Rachel Merritt	2/19/10	Review and analysis of subpoena production	0.60	150.00	90.00
Asset Analysis and Recovery	Adam Lang	2/22/10	Analysis of [REDACTED] from 2002 through current	3.80	250.00	950.00
Asset Analysis and Recovery	Rachel Merritt	2/23/10	Review and analysis of Work Plan and Budget, Analysis of email database and preparation of work papers.	1.70	150.00	255.00
Asset Analysis and Recovery	Adam Lang	2/23/10	Analysis of [REDACTED] cash flow categories and [REDACTED]	1.90	250.00	475.00
Asset Analysis and Recovery	Adam Lang	2/23/10	Update budget for lock box item	0.20	250.00	50.00
Asset Analysis and Recovery	Martin Prinsloo	2/23/10	Assist with the preparation of budget.	0.50	250.00	125.00

Redacted

Founding Partners Receivership  
Detailed Time Description

Activity Category	Staff Name	Date	Time Description	Hours	Rate	Amount
Asset Analysis and Recovery	Adam Lang	2/25/10	Analysis of [REDACTED]	0.30	250.00	75.00
Asset Analysis and Recovery	Rachel Merritt	2/25/10	Updating work papers and records with [REDACTED]	1.10	150.00	165.00
			[REDACTED] Including review of production supporting the 2009 calendar year.			
Asset Analysis and Recovery	Adam Lang	2/25/10	Update budget analysis	0.20	250.00	50.00
Asset Analysis and Recovery	Adam Lang	2/26/10	Review of correspondence received from receiver; analysis of [REDACTED] analysis of [REDACTED] and support for [REDACTED]	1.90	250.00	475.00
Asset Analysis and Recovery	Rachel Merritt	2/26/10	Analysis of [REDACTED] - Review of [REDACTED] production and [REDACTED]	3.90	150.00	585.00
Asset Analysis and Recovery	Rachel Merritt	2/26/10	Analysis of [REDACTED]	2.20	150.00	330.00
Asset Analysis and Recovery	Rachel Merritt	2/26/10	Analysis of email database and preparation of schedules for Internal status meeting	1.90	150.00	285.00
Total Asset Analysis and Recovery				65.30		\$ 12,710.00
Tax Issues	Adam Lang	2/2/10	Analysis of [REDACTED] account; tax consulting re: investors	1.20	250.00	300.00
Tax Issues	Adam Lang	2/16/10	Assist tax department with issuance of 1099's	0.60	250.00	125.00
Tax Issues	Adam Lang	2/26/10	Analysis of [REDACTED] payments to [REDACTED] review of [REDACTED]	0.60	250.00	150.00
Total Tax Issues				2.30		\$ 575.00
Total February 2010 Amount				68.60		\$ 13,457.50



200 South Biscayne Boulevard  
Sixth Floor  
Miami, Florida 33131-5310  
Telephone: 305-379-7000  
Toll Free: 800-999-1CPA (1272)  
Fax: 305-379-8200

515 East Las Olas Boulevard  
Fifteenth Floor  
Fort Lauderdale, Florida 33301-2281  
Telephone: 954-712-7000  
Toll Free: 800-999-1CPA (1272)  
Fax: 954-712-7070  
[www.bdpb.com](http://www.bdpb.com)

Daniel S. Newman, as Receiver  
Broad and Cassel

2 S. Biscayne Blvd., 21st Floor  
Miami, FL 33131

Invoice: 100090-3  
Date: 06/18/2010

Client ID: 23634

Invoice due upon receipt.

Amount enclosed \$ \_\_\_\_\_

For professional service rendered as follows:

***Founding Partners Receivership***

In connection with all forensic services for the month of March 2010. . 22,650.00

<u>Staff name</u>	<u>Amount</u>
Lang, Adam	\$ 7,300.00
Siegel, David	9,060.00
Rosenthal, Gary	450.00
Prinsloo, Martin	2,000.00
Merritt, Rachel	<u>3,840.00</u>
	<u>\$22,650.00</u>

New Charges \$22,650.00

Redacted

Founding Partners Receivership  
Detailed Time Description

WC	Staff Name	Date	Time Description	Hours	Rate	Amount
6010000-Asset Analysis and Recovery	Adam Lang	3/1/10	Update SCHI, SCI, HLP and LHA accrued interest calculations scheduled on outstanding loans	1.50	250.00	\$ 375.00
6035000-Tax Issues	Adam Lang	3/1/10	Assist receiver and tax department with 1099 filing; correspondence with Receiver	0.90	250.00	225.00
6010000-Asset Analysis and Recovery	Rachel Merritt	3/1/10	Analysis of [REDACTED]	4.90	150.00	735.00
6010000-Asset Analysis and Recovery	Rachel Merritt	3/1/10	Analysis of SCI, SCHI, HLP, and LHA loans - calculating principal and accrued interest through February 2010 and preparing work papers.	2.10	150.00	315.00
6010000-Asset Analysis and Recovery	Adam Lang	3/2/10	Review of [REDACTED] and items to be subpoenaed	0.30	250.00	75.00
6010000-Asset Analysis and Recovery	Adam Lang	3/2/10	Attend internal project planning meeting re: [REDACTED] budget and other outstanding projects	1.10	250.00	275.00
6015000-Case Administration	Adam Lang	3/2/10	Update budget requested by Receiver	0.20	250.00	50.00
6010000-Asset Analysis and Recovery	David Siegel	3/2/10	Project management meeting to discuss projects and prepare updated work plans.	1.10	300.00	330.00
6010000-Asset Analysis and Recovery	Rachel Merritt	3/2/10	Analysis of [REDACTED] and preparation of work papers	4.90	150.00	735.00
6010000-Asset Analysis and Recovery	Adam Lang	3/3/10	Analysis of outstanding projects; update budget; prepare for status meeting with Receiver	2.90	250.00	725.00
6010000-Asset Analysis and Recovery	Rachel Merritt	3/3/10	Analysis of [REDACTED] from inception through February 2010.	2.10	150.00	315.00
6010000-Asset Analysis and Recovery	Adam Lang	3/4/10	Phone call with investor; prepare for status meeting with Receiver	0.40	250.00	100.00
6010000-Asset Analysis and Recovery	David Siegel	3/4/10	Review of budget requested by Receiver, preparation of meeting agenda.	1.60	300.00	480.00
6035000-Tax Issues	David Siegel	3/4/10	Conference calls with Receiver's Counsel and Tax Director to discuss tax issues.	0.90	300.00	270.00
6010000-Asset Analysis and Recovery	Martin Prinsloo	3/4/10	Assist with the update and review of [REDACTED] Analysis.	1.80	250.00	450.00
6010000-Asset Analysis and Recovery	Rachel Merritt	3/4/10	Review and analysis of subpoena requests, email database, and work papers - preparation for meeting	3.10	150.00	465.00
6032000-Preparation and Review of Report	Adam Lang	3/5/10	Update write-up for changes to 4th quarter 2009 receiver's report	0.20	250.00	50.00
6010000-Asset Analysis and Recovery	Adam Lang	3/8/10	Analysis of Global Fund Investment in [REDACTED] and [REDACTED] analysis of [REDACTED]; prepare for status meeting with receiver	2.90	250.00	725.00
6010000-Asset Analysis and Recovery	David Siegel	3/8/10	Review of work plans and budget, Preparation of meeting agenda, review of complaint.	1.40	300.00	420.00
6010000-Asset Analysis and Recovery	Martin Prinsloo	3/8/10	Continue the review of [REDACTED] and the update of [REDACTED] Investigate [REDACTED] transactions.	2.40	250.00	600.00
6010000-Asset Analysis and Recovery	Rachel Merritt	3/8/10	Review of [REDACTED] and analysis of inflows and outflows	1.40	150.00	210.00
6010000-Asset Analysis and Recovery	Adam Lang	3/9/10	Prepare for and attend status meeting with Receiver to discuss [REDACTED] items, [REDACTED] project, [REDACTED] analysis and other ongoing projects; follow up re: status meeting; analysis of [REDACTED] tax issues and search for supporting documents	3.90	250.00	975.00
6010000-Asset Analysis and Recovery	Adam Lang	3/9/10	Analysis of [REDACTED]	0.60	250.00	150.00
6010000-Asset Analysis and Recovery	David Siegel	3/9/10	Meeting with Receiver and Receiver's Counsel to discuss tax issues to be addressed for the [REDACTED] the status of accounting projects and budgets.	2.30	300.00	690.00
6035000-Tax Issues	David Siegel	3/9/10	Meeting with Adam Lang and Andreea Cloara to analyze tax issues.	1.20	300.00	360.00
6010000-Asset Analysis and Recovery	Gary Rosenthal	3/9/10	Meeting with Broad and Cassel regarding review of [REDACTED]	1.50	300.00	450.00
6010000-Asset Analysis and Recovery	Rachel Merritt	3/9/10	Analysis of subpoena status, [REDACTED]; updating and reviewing [REDACTED] and discussion [REDACTED]	2.90	150.00	435.00
6010000-Asset Analysis and Recovery	Adam Lang	3/10/10	Analysis of [REDACTED] analysis of Founding Partners	2.20	250.00	550.00
6010000-Asset Analysis and Recovery	Adam Lang	3/10/10	Prepare finders analysis of [REDACTED]	0.80	250.00	200.00
6010000-Asset Analysis and Recovery	Adam Lang	3/10/10	Respond to Investor Inquiries re: valuation	0.20	250.00	50.00
6010000-Asset Analysis and Recovery	David Siegel	3/10/10	Review of Huron report and analysis of [REDACTED] preparation of work paper exhibit; conference call with Receiver's Counsel.	1.20	300.00	360.00
6010000-Asset Analysis and Recovery	Rachel Merritt	3/10/10	Review of [REDACTED] and preparation of work papers	2.90	150.00	435.00
6010000-Asset Analysis and Recovery	Adam Lang	3/11/10	Analysis of [REDACTED] review and analysis of [REDACTED] prepare for [REDACTED]	3.20	250.00	800.00

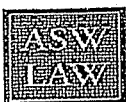


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Founding Partners Receivership  
Detailed Time Description

WC	Staff Name	Date	Time Description	Hours	Rate	Amount
6010000-Asset Analysis and Recovery	David Siegel	3/11/10	Analysis of Huron report and documents to prepare for [REDACTED]	1.40	300.00	420.00
6010000-Asset Analysis and Recovery	Marlin Prinsloo	3/11/10	Further analysis of [REDACTED] detail. Extract [REDACTED]	3.80	250.00	950.00
6010000-Asset Analysis and Recovery	Adam Lang	3/12/10	Updated supporting schedules. Analysis of interfund transfers, search for records; review of [REDACTED]	0.90	250.00	225.00
6035000-Tax Issues	Adam Lang	3/12/10	Assist with preparation of tax letters to investors and IRA investors	0.70	250.00	175.00
6035000-Tax Issues	David Siegel	3/12/10	Analysis of tax issues and preparation of investor disclosure letters.	1.10	300.00	330.00
6010000-Asset Analysis and Recovery	Adam Lang	3/15/10	Analysis of [REDACTED] analysis of [REDACTED] and search for [REDACTED] analysis of [REDACTED]	2.60	250.00	650.00
6010000-Asset Analysis and Recovery	David Siegel	3/15/10	Conference call with [REDACTED] research [REDACTED]	1.40	300.00	420.00
6010000-Asset Analysis and Recovery	Rachel Merritt	3/15/10	[REDACTED] conference call with Receiver's Counsel. Review and analysis of [REDACTED] production concerning [REDACTED]	0.60	150.00	90.00
6010000-Asset Analysis and Recovery	David Siegel	3/16/10	Review of documents to prepare [REDACTED]	0.60	300.00	180.00
6010000-Asset Analysis and Recovery	David Siegel	3/18/10	Attend and assist with interview of [REDACTED] at Receiver's offices.	7.10	300.00	2,130.00
6010000-Asset Analysis and Recovery	David Siegel	3/18/10	Review of documents to prepare for second day of interview of [REDACTED]	0.80	300.00	240.00
6010000-Asset Analysis and Recovery	Rachel Merritt	3/18/10	Review and analysis of email database	0.70	150.00	105.00
6010000-Asset Analysis and Recovery	Adam Lang	3/19/10	Analysis of subpoenas for [REDACTED]	0.50	250.00	125.00
6010000-Asset Analysis and Recovery	David Siegel	3/19/10	Meeting with Receiver and Receiver's Counsel to participate in the interview of [REDACTED]	8.10	300.00	2,430.00
6035000-Tax Issues	Adam Lang	3/30/10	Discussion and analysis of [REDACTED] calculation of [REDACTED]	0.30	250.00	75.00
6010000-Asset Analysis and Recovery	Adam Lang	3/31/10	Analysis of production received from [REDACTED] analysis of [REDACTED]	2.90	250.00	725.00
March Totals				94.50		\$ 22,650.00

**ATTRIDE STIRLING & WOLONIECKI**



**ATTRIDE-STIRLING  
& WOLONIECKI**  
BARRISTERS & ATTORNEYS

Crawford House, 50 Cedar Avenue  
Hamilton HM11, Bermuda

P.O. Box HM 2879  
Hamilton HM LX, Bermuda

Telephone: (441) 295-6500

Facsimile: (441) 295-6566

Web: [www.aswlaw.com](http://www.aswlaw.com)

Statement as of January 31, 2010  
Statement No. 9459

Receiver of Founding Partners Global Fund Ltd.  
Broad and Cassel  
21st Floor, One Biscayne Tower  
2 South Biscayne Boulevard  
Miami, FL 33131

REDACTED

Attn: Daniel Newman

**Daniel Newman**  
**Founding Partners Global Fund Ltd.**  
**Client No: 1451-001**

1/4/2010	KALG	Discussion Jan Woloniecki and Susie Wakefield re 6 Jan hearing; discussion Susie Wakefield re protocol summons and consent order and ; emails from Susie Wakefield to Dan Newman re the summons and consent order	1.10	650.00	715.00
1/4/2010	SW	Preparing summons, draft consent order, finalizing Protocol agreement, reviewing draft : emails to Dan Newman; emails and calls with Mark Diel and Ben Adamson regarding upcoming hearing; preparing letter to court.	3.30	500.00	1,650.00
1/4/2010	JWW	Intra-office discussions re consent order	0.10	650.00	65.00
1/5/2010	KALG	Email from CD&P attaching Hibistar summons and affidavit; consider documents	0.20	650.00	130.00
1/5/2010	KALG	Discussion Susie Wakefield re Marshall Diel & Myers amendment to consent order, and re Hibistar application	0.40	650.00	260.00
1/5/2010	KALG	Review Florida court order denying the letter of request	0.10	650.00	65.00
1/5/2010	KALG	Letter from CD&P re protocol summons and case	0.20	650.00	130.00

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Daniel Newman  
Statement No: 9459

1/5/2010	KALG	Consider case and review Wakefield re same	0.70	650.00	455.00
1/5/2010	KALG	Preparation for hearing; discussion Susie Wakefield re strategy	0.30	650.00	195.00
1/5/2010	SW	Preparing for January 6 hearing; call with Dan Newman; correspondence regarding draft summons and consent order; calls with Mark Diel; letter from Ben Adamson and responding to the same; letter to court; discussing with Kehinde George.	5.20	500.00	2,600.00
1/5/2010	JWW	Various emails	0.20	650.00	130.00
1/5/2010	JWW	Further emails	0.10	650.00	65.00
1/6/2010	KALG	Preparation for hearing; attending in chambers for hearing	1.00	650.00	650.00
1/6/2010	KALG	Review draft orders and discuss with Susie Wakefield; discussions with Susie Wakefield and Jan Woloniecki re next steps	0.80	650.00	520.00
1/6/2010	SW	Prep for and attending hearing; draft consent order and order and letter to Registrar; meeting with Kehinde George and Jan Woloniecki; email update to Dan Newman	2.90	500.00	1,450.00
1/6/2010	JWW	Intra-office discussions re chambers hearing and future conduct of matter	0.40	650.00	260.00
1/7/2010	SW	Email from Dan Newman; discussing status with Kehinde George; email to Mark Diel with Common Interest Agreement	0.50	500.00	250.00
1/8/2010	KALG	Drafting directions re Hibistar claim	0.40	650.00	260.00
1/8/2010	KALG	Drafting summons seeking leave to amend letter of request summons	0.30	650.00	195.00
1/11/2010	KALG	Letter to Marshall Diel & Myers enclosing consent order and adjournment order	0.30	650.00	195.00
1/13/2010	KALG	Letter from CD&P enclosing summons	0.10	650.00	65.00
1/13/2010	KALG	Email to Dan Newman re Hibistar summons;	0.70	650.00	455.00

REDACTED

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Daniel Newman  
Statement No: 9459

Date	Initials	Description	Rate	Amount	Total
		discussion Jan Woloniecki re same			
1/13/2010	JWW	Review emails, draft summons and order, intra-office discussions re Hibistar application	0.30	650.00	195.00
1/14/2010	KALG	Email from Dan Newman re call; discussion Jan Woloniecki re Hibistar position; compile recent documents for Jan Woloniecki; email to Dan Newman re. ; proceedings	0.90	650.00	585.00
1/14/2010	JWW	Review file re Hibistar application, intra-office discussion. Telcon with D Newman. Telcon with B Adamson, emails	0.80	650.00	520.00
1/15/2010	KALG	Preparation for hearing of Hibistar directions application	0.80	650.00	520.00
1/15/2010	KALG	Telephone call Ben Adamson re Hibistar's challenge to Receiver's standing; Telephone call Mark Diel re hearing	0.20	650.00	130.00
1/15/2010	KALG	Discussion Jan Woloniecki re tactics for hearing	0.30	650.00	195.00
1/15/2010	KALG	Attending hearing of Receiver's Hibistar claim directions application; drafting order	1.50	650.00	975.00
1/15/2010	JWW	Intra-office discussions	0.20	650.00	130.00
1/19/2010	KALG	Discussion Susie Wakefield re hearing on 15 January; preparing note of hearing; email to Dan Newman re hearing	0.50	650.00	325.00
1/19/2010	SW	Update from Kehinde George	0.20	500.00	100.00
1/20/2010	KALG	Finalise note of 15 January hearing; email to Dan Newman	1.70	650.00	1,105.00
1/20/2010	SW	Emails re Hibistar directions	0.10	500.00	50.00
1/21/2010	KALG	Letter to Registrar filing directions order	0.20	650.00	130.00
1/21/2010	PT	Filing of Order at The Supreme Court Registry for KG	0.60	150.00	90.00
1/22/2010	SW	Reviewing note of hearing; discussing status with Kehinde George	0.20	500.00	100.00
1/25/2010	KALG	Letter to Marshall Diel & Myers and Conyers Dill	0.20	650.00	130.00

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Daniel Newman  
Statement No: 9459

		& Pearman serving directions order			
1/25/2010	KALG	Email to Dan Newman to arrange call	0.10	650.00	65.00
1/26/2010	KALG	Telephone call Dan Newman with Susie Wakefield re strategy for Hibistar claim and Receiver's standing application; discussion Susie Wakefield re same following call	0.60	650.00	390.00
1/26/2010	KALG	Consider draft advice re standing application and amend	0.20	650.00	130.00
1/26/2010	SW	Reviewing Kingate decision (first instance) in preparation for Hibistar claim; call with Dan Newman regarding status and strategy and drafting email summarizing the same	1.80	500.00	900.00
1/27/2010	SW	Finalizing strategy email and sending to Dan Newman	0.20	500.00	100.00
				Sub-total Fees:	<u>17,625.00</u>

## Rate Summary

Kehinde A. L. George	13.80 hours at 650.00 /hr	8,970.00
Phil Taylor	0.60 hours at 150.00 /hr	90.00
Susie Wakefield	14.40 hours at 500.00 /hr	7,200.00
Jan W. Woloniecki	2.10 hours at 650.00 /hr	1,365.00
Total hours:	<u>30.90</u>	

## Expenses

	Photocopies	38.70
1/4/2010	Stamp fees	30.00
1/12/2010	Courier,	56.00
Sub-total Expenses:		<u>124.70</u>

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Daniel Newman  
Statement No: 9459

Total Current Billing: 17,749.70

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Previous Balance Due: 266,357.76

Total Now Due: \$ 284,107.46

Invoice payable upon receipt. All balances outstanding after 60 days will attract interest at 1.5% per month. Please enclose this stub with remittance or send telegraphic transfer clearing through correspondent bank: HSBC Bank USA, 452 Fifth Avenue, New York, New York, USA 10018, Swift Code: MRMDUS33, CHIPS ABA: 0108, FED ABA: 021001088 - Beneficiary Bank: The Bank of Bermuda Limited, 6 Front Street, Hamilton, Bermuda, Swift Code: BBDABMHM - Account Name: Attride-Stirling & Woloniecki - Account No. 010 716751 501 (United States Dollars)



**ATTRIDE-STIRLING  
& WOLONIECKI**  
BARRISTERS & ATTORNEYS

Crawford House, 50 Cedar Avenue  
Hamilton HM11, Bermuda

P.O. Box HM 2879  
Hamilton HM LX, Bermuda

Telephone: (441) 295-6500  
Facsimile: (441) 295-6566  
Web: [www.aswlaw.com](http://www.aswlaw.com)

Statement as of February 28, 2010  
Statement No. 9531

Receiver of Founding Partners Global Fund Ltd.  
Broad and Cassel  
21st Floor, One Biscayne Tower  
2 South Biscayne Boulevard  
Miami, FL 33131

**Redacted**

Attn: Daniel Newman

**Daniel Newman**  
**Founding Partners Global Fund Ltd.**  
**Client No: 1451-001**

2/1/2010	SW	Reviewing email from Dan Newman	0.10	500.00	50.00
2/2/2010	KALG	Email string Dan Newman / Ian Stokoe re approval of protocol	0.10	650.00	65.00
2/3/2010	SW	Reviewing decisions in anticipation of receiving Hibistar's points of claim	1.80	500.00	900.00
2/4/2010	SW	Completing review of decisions in anticipation of Hibistar's points of claim	0.60	500.00	300.00
2/8/2010	SW	Discussing status with Kehinde George; email to counsel for Hibistar	0.20	500.00	100.00
2/9/2010	KALG	Email from Ben Adamson re points of claim; review and note of directions hearing; discussion Susie Wakefield; review draft letter to Ben Adamson	0.60	650.00	390.00
2/9/2010	SW	Emails with counsel for Hibistar regarding points of claim; letter to Ben Adamson regarding the same; updating Dan Newman	0.90	500.00	450.00
2/11/2010	KALG	Letter from CD&P re Receiver's status to represent the Company	0.10	650.00	65.00
2/11/2010	KALG	Discussion Susie Wakefield re CD&P's letter; discussion Susie Wakefield re Court of Appeal	0.40	650.00	260.00



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Daniel Newman  
Statement No: 9531

Date	Party	Description	Hours	Rate	Amount
2/11/2010	SW	case: Reviewing and considering response from Hibistar's counsel. Reviewing case and researching other cases citing preparing arguments to counter Hibistar's position that Receiver careful review of: discussing with Kehinde George	5.20	500.00	2,600.00
2/12/2010	KALG	Consider draft letter to Ben Adamson; email to Susie Wakefield re same	0.10	650.00	65.00
2/12/2010	SW	Call to JPLs counsel; letter out in response to Hibistar's counsel; finalizing note of arguments to counter Hibistar's position re Receiver's	1.80	500.00	900.00
2/15/2010	KALG	Consider case	0.40	650.00	260.00
2/15/2010	KALG	Discussion Susie Wakefield case; Telephone call Ben Adamson's office; Telephone call Mark Diel re extension granted to Hibistar and JPLs' position on protocol; Telephone call Dan Newman re position; discussion Susie Wakefield re court action	1.00	650.00	650.00
2/15/2010	KALG	Email from Ian Stokes confirming protocol approval application filed; discussion Susie Wakefield	0.30	650.00	195.00
2/15/2010	SW	Call to counsel for Hibistar; call to counsel for JPLs regarding status and extension agreed with Hibistar's counsel; reporting to Dan Newman; considering strategy and options available to move considering application for leave to amend summons; reviewing update from JPLs' Cayman counsel regarding issuance of summons for approval of protocol; considering and advising Dan Newman regarding the same.	1.60	500.00	800.00
2/16/2010	KALG	Email exchange between Susie Wakefield and Ben Adamson; discussion Susie Wakefield re same	0.10	650.00	65.00
2/16/2010	SW	Emails with Dan Newman regarding status and summons issued in Cayman; Re-assessing current	2.60	500.00	1,300.00

Page: 3

Daniel Newman  
Statement No: 9531

		strategy; emails with counsel for Hibistar regarding status; reviewing Court of Appeal judgments citing case and considering the same.			
2/17/2010	KALG	Discussion Jan Woloniecki re current position	0.20	650.00	130.00
2/17/2010	JWW	Intra-office discussions re Hibister issues etc	0.20	650.00	130.00
2/18/2010	KALG	Discussion Susie Wakefield re her call with Ben Adamson; consider draft letter to Marshall Diel & Myers and amend	0.40	650.00	260.00
2/18/2010	KALG	Email exchange Susie Wakefield to Dan Newman re protocol approval; discussion Susie Wakefield re same	0.20	650.00	130.00
2/18/2010	SW	Call with counsel for Hibistar regarding timetable; letter to counsel for JPLs regarding the same; email to Cayman counsel for JPLs regarding protocol and summons filed in Cayman; considering strategy and reporting to Dan Newman	1.80	500.00	900.00
2/19/2010	KALG	Email exchange between Susie Wakefield and Dan Newman re obtaining approval of the protocol; Email from Simon Dixon re approval application in Cayman; discuss with Susie Wakefield	0.30	650.00	195.00
2/19/2010	SW	Reviewing email from Simon Dickson and summons issued in Cayman; calling Dan Newman; responding to Simon Dickson	0.70	500.00	350.00
2/22/2010	KALG	Letter from Marshall Diel & Myers re Hibistar procedure	0.10	650.00	65.00
2/22/2010	KALG	Discussion with Susie Wakefield re strategy in view of Marshall Diel & Myers letter; emails from Susie Wakefield and Dan Newman; amend draft email to Dan Newman	0.50	650.00	325.00
2/22/2010	SW	Reviewing letter from JPLs' counsel regarding Hibistar claim; emails with Dan Newman regarding the same and proposed strategy	0.90	500.00	450.00
2/26/2010	SW	Email Dan Newman regarding strategy call	0.10	500.00	50.00
				Sub-total Fees:	12,400.00

Page: 4

Daniel Newman  
Statement No: 9531**Rate Summary**

Kehinde A. L. George	4.80 hours at 650.00 /hr	3,120.00
Susie Wakefield	18.30 hours at 500.00 /hr	9,150.00
Jan W. Woloniecki	0.20 hours at 650.00 /hr	130.00
Total hours:	<u>23.30</u>	

**Expenses**

Telephone calls and faxes	5.17
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Sub-total Expenses:	<u>5.17</u>
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Total Current Billing:	<u>12,405.17</u>
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Previous Balance Due:	284,107.46
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Total Now Due.	<u>\$ 296,512.63</u>
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Invoice payable upon receipt. All balances outstanding after 60 days will attract interest at 1.5% per month. Please enclose this stub with remittance or send telegraphic transfer clearing through correspondent bank: HSBC Bank USA, 452 Fifth Avenue, New York, New York, USA 10018, Swift Code: MRMDUS33, CHIPS ABA: 0108, FED ABA: 021001088 - Beneficiary Bank: The Bank of Bermuda Limited, 6 Front Street, Hamilton, Bermuda, Swift Code: BBDABMHM - Account Name: Attride-Stirling & Woloniecki - Account No. 010 716751 501 (United States Dollars)



**ATTRIDE-STIRLING  
& WOLONIECKI**  
BARRISTERS & ATTORNEYS

Crawford House, 50 Cedar Avenue  
Hamilton HM11, Bermuda

P.O. Box HM 2879  
Hamilton HM LX, Bermuda

Telephone: (441) 295-6500  
Facsimile: (441) 295-6566  
Web: www.aswlaw.com

Statement as of March 31, 2010  
Statement No. 9574

Receiver of Founding Partners Global Fund Ltd.  
Broad and Cassel  
21st Floor, One Biscayne Tower  
2 South Biscayne Boulevard  
Miami, FL 33131

REDACTED

Attn: Daniel Newman

**Daniel Newman**  
Founding Partners Global Fund Ltd.  
Client No: 1451-001

3/3/2010	SW	Email from Simon Dickson attaching issued summons from Cayman court; email Dan Newman and Ross McDonough	0.20	500.00	100.00
3/9/2010	KALG	Emails from/to Dan Newman re touching-base; email to Dan Newman attaching protocol draft	0.20	650.00	130.00
3/16/2010	SW	Update from Kehinde George	0.10	500.00	50.00
3/19/2010	SW	Call with Dan Newman to discuss status regarding approval of and claim; identifying relevant figures for Bank of Bermuda accounts; email Dan Newman re the same.	0.70	500.00	350.00
3/22/2010	SW	Email from Dan Newman; email to counsel for JPLs regarding balances in Bank of Bermuda accounts	0.20	500.00	100.00
3/23/2010	KALG	Discussion Susie Wakefield re ensuring	0.20	650.00	130.00
3/23/2010	SW	Discussing status and strategy with Kehinde George; instructing paralegal to search court file	0.30	500.00	150.00
3/24/2010	SW	Call to Mark Diel to discuss status re Hibistar and BoB balances following check of filings in court file	0.30	500.00	150.00
3/25/2010	KALG	Discussion Susie Wakefield regarding her call with	0.10	650.00	65.00

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Daniel Newman  
Statement No: 9574

Mark Diel

Sub-total Fees: 1,225.00

Rate Summary

Kehinde A. L. George	0.50 hours at 650.00 /hr	325.00
Susie Wakefield	1.80 hours at 500.00 /hr	900.00
Total hours:	<u>2.30</u>	

Expenses

Telephone calls and faxes

8.40

Sub-total Expenses: 8.40

Total Current Billing: 1,233.40

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Previous Balance Due: 296,512.63

Total Now Due: \$ 297,746.03

Invoice payable upon receipt. All balances outstanding after 60 days will attract interest at 1.5% per month. Please enclose this stub with remittance or send telegraphic transfer clearing through correspondent bank: HSBC Bank USA, 452 Fifth Avenue, New York, New York, USA 10018, Swift Code: MRMDUS33, CHIPS ABA: 0108, FED ABA: 021001088 - Beneficiary Bank: The Bank of Bermuda Limited, 6 Front Street, Hamilton, Bermuda, Swift Code: BBDABMHM - Account Name: Attridge-Stirling & Woloniecki - Account No. 010 716751 501 (United States Dollars)

**GREGORY A. WHITTMORE**

**GREGORY A. WHITTMORE**  
Attorney at Law  
5910 N. Central Expressway, Suite 1010  
Dallas, TX 75206-5142  
kearsage@msn.com

Invoice submitted to:  
Mr. Daniel S. Newman, Receiver  
Broad and Cassel  
One Biscayne Tower, 21st Floor  
2 South Biscayne Boulevard  
Miami, FL 33131

February 27, 2010  
In Reference To: Annandale Partners, LP v. Sun Capital, Inc. v. Newman, Receiver  
for Founding Partners Capital Management Company

Invoice #14499

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
1/26/2010 Receive, review, and respond to E-mail from Gina Udall regarding reporter's record.	0.10 250.00/hr	25.00
1/28/2010 Confer with clerk. Pick up and pay for reporter's record	0.10 250.00/hr	25.00
2/1/2010 E-mail message to Brenda Fradera regarding transcript.	0.10 250.00/hr	25.00
2/3/2010 Telephone call to Dan Newman regarding stay order for 298th district Court action.	0.10 250.00/hr	25.00
2/9/2010 Telephone conference with Jonathan Etra regarding draft stay order. Receive permission to circulate order.	0.20 250.00/hr	50.00
2/10/2010 Letter to Fredrick Addison transmitting stay order for signature. E-mail to Messrs. Newman and Etra and Ms. Barnes de Resendiz.	0.20 250.00/hr	50.00
2/18/2010 Telephone call to Rick Addison regarding stay order.	0.10 250.00/hr	25.00
2/26/2010 Telephone call to Rick Addison regarding stay order.	0.10 250.00/hr	25.00
	<u>1.00</u>	<u>\$250.00</u>

For professional services rendered

Mr. Daniel S. Newman, Receiver

Page 2

Additional Charges :

	<u>Amount</u>
1/28/2010 Court reporter charges for reporter's record of hearing in 134th District Court action.	95.00
Parking	2.00
Total costs	<u>\$97.00</u>
Total amount of this bill	\$347.00
Previous balance	\$3,433.00
Balance due	<u><u>\$3,780.00</u></u>

Thank you for your business!

NOTICE TO CLIENTS

The State Bar of Texas investigates and prosecutes professional misconduct committed by Texas Attorneys.

Although not every complaint against or dispute with a lawyer involves professional misconduct, the State Bar Office of General Counsel will provide you with information about how to file a complaint.

For more information, call 1-800-932-1900. This is a toll-free call.



**GREGORY A. WHITTMORE**  
 Attorney at Law  
 5910 N. Central Expressway, Suite 1010  
 Dallas, TX 75206-5142  
 kearsage@msn.com

Invoice submitted to:  
 Mr. Daniel S. Newman, Receiver  
 Broad and Cassel  
 One Biscayne Tower, 21st Floor  
 2 South Biscayne Boulevard  
 Miami, FL 33131

March 26, 2010  
 In Reference To: Annandale Partners, LP v. Sun Capital, Inc. v. Newman, Receiver  
 for Founding Partners Capital Management Company

Invoice #14517

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
3/1/2010 Telephone message from Rick Addison. Telephone call to Rick Addison.	0.10 250.00/hr	25.00
3/3/2010 Telephone call to Rick Addison.	0.10 250.00/hr	25.00
3/5/2010 Receive & review E-mail from David Mizgala. E-mail to Messrs. Newman & Etra & Ms. Barnes de Resendiz. Telephone conference with Jon Etra. Receive and review E-mail from Jon Etra.	0.30 250.00/hr	75.00
3/8/2010 Receive & review Jonathan Etra's E-mail to Rick Addison & David Mizgala. Receive and review E-mail from Rick Addison.	0.10 250.00/hr	25.00
3/10/2010 Receive & review Jon Etra's E-mail to Rick Addison. Receive and two E-mails from Jon Etra. E-mail to Jon Etra.	0.20 250.00/hr	50.00
3/11/2010 Receive, review, and respond to E-mails from Jon Etra, Susan Barnes de Resendiz, and Brenda Fradera.	0.20 250.00/hr	50.00
3/23/2010 Review electronic docket sheet. Three withdrawal orders were signed March 19, 2010. Telephone calls to Brenda Fradera and Jon Etra.	0.10 250.00/hr	25.00
3/24/2010 Receive & review E-mail from Jon Etra and telephone message from Brenda Fradera regarding withdrawal orders.	0.10 250.00/hr	25.00
3/26/2010 Receive & review E-mail from Brenda Fradera and signed withdrawal orders. E-mail to Brenda Fradera, Dan Newman, Jon Etra, and Susan Barnes de Resendiz	0.10 250.00/hr	25.00

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Mr. Daniel S. Newman, Receiver

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	1.30	\$325.00
Previous balance		\$3,780.00
Balance due		<u>\$4,105.00</u>

Thank you for your business!

NOTICE TO CLIENTS

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For more information, call 1-800-932-1900. This is a toll-free call.

**HURON**

REDACTED

Date	Name	Hours	Amount	Description
01/01/10	Michael J. Kennelly	3.20	\$ 1,760.00	Report dvlpmt:
01/01/10	Michael J. Kennelly	3.60	\$ 1,980.00	Report dvlpmt:
01/01/10	Michael J. Kennelly	1.30	\$ 715.00	Schedule review and dvlmpnt:
01/01/10	Michael J. Kennelly	1.40	\$ 770.00	Schedule review and dvlmpnt:
01/01/10	Michael J. Kennelly	2.50	\$ 1,375.00	Rvw depositions (Leder)
01/02/10	Michael J. Kennelly	3.10	\$ 1,705.00	Report dvlpmt:
01/02/10	Michael J. Kennelly	1.60	\$ 880.00	Schedule review and dvlmpnt:
01/02/10	Michael J. Kennelly	1.90	\$ 1,045.00	Schedule review and dvlmpnt:
01/02/10	Michael J. Kennelly	3.60	\$ 1,980.00	Rvw depositions (Leder)
01/02/10	Michael J. Kennelly	1.80	\$ 990.00	Discussions, emails
01/03/10	Michael J. Kennelly	1.90	\$ 1,045.00	Report dvlpmt:
01/03/10	Michael J. Kennelly	2.60	\$ 1,430.00	Report dvlpmt:
01/03/10	Michael J. Kennelly	2.30	\$ 1,265.00	Report dvlpmt: Financial statement issues
01/03/10	Michael J. Kennelly	1.30	\$ 715.00	Discussions, emails
01/03/10	Michael J. Kennelly	1.40	\$ 770.00	Schedule review and dvlmpnt.
01/03/10	Michael J. Kennelly	0.60	\$ 330.00	Rvw depositions (Leder)
01/03/10	Michael J. Kennelly	0.80	\$ 440.00	Rvw CSA
01/03/10	Michael J. Kennelly	1.10	\$ 605.00	Rvw depositions (Koslow)
01/03/10	Jordan L. Donsky	2.30	\$ 1,035.00	Review referencing to source documents
01/03/10	Jordan L. Donsky	2.20	\$ 990.00	Final editing to work product draft in various sections.
01/03/10	Jordan L. Donsky	2.10	\$ 945.00	Perform final quality control review of affidavit exhibit footnotes
01/03/10	Vishal A. Shah	2.10	\$ 682.50	Detailed verification
01/03/10	Vishal A. Shah	1.30	\$ 422.50	Review Leder depositions :
01/03/10	Vishal A. Shah	1.10	\$ 357.50	Internal meeting
01/03/10	Kevin P. Gibbons	1.80	\$ 990.00	Review affidavit

REDACTED

Date	Name	Hours	Amount	Description
01/03/10	Kevin P. Gibbons	2.20	\$ 1,210.00	Affidavit review
01/04/10	Michael J. Kennelly	2.60	\$ 1,430.00	Report dvlpmt.
01/04/10	Michael J. Kennelly	2.20	\$ 1,210.00	Report dvlpmt:
01/04/10	Michael J. Kennelly	1.20	\$ 660.00	Report dvlpmt:
01/04/10	Michael J. Kennelly	1.10	\$ 605.00	Schedule review and dvlpmt:
01/04/10	Michael J. Kennelly	1.80	\$ 990.00	Schedule review and dvlpmt.
01/04/10	Michael J. Kennelly	1.50	\$ 825.00	Discussions, emails :
01/04/10	Michael J. Kennelly	1.60	\$ 880.00	Rvw/dvlp appendices:
01/04/10	Jordan L. Donsky	2.40	\$ 1,080.00	Direct analyst team
01/04/10	Jordan L. Donsky	2.30	\$ 1,035.00	Direct analyst team
01/04/10	Jordan L. Donsky	2.60	\$ 1,170.00	Trace report quotes to Leder depositions
01/04/10	Jordan L. Donsky	1.10	\$ 495.00	Edits to final work product draft
01/04/10	Jamie C. Blanke	2.10	\$ 682.50	Finalize Review of Affidavit Schedule A
01/04/10	Jamie C. Blanke	1.70	\$ 552.50	Finalize Review of Affidavit Schedules B&E&F
01/04/10	Jamie C. Blanke	2.20	\$ 715.00	Finalize Review of Affidavit Schedules C
01/04/10	Jamie C. Blanke	1.60	\$ 520.00	Finalize Review of Affidavit Schedules D
01/04/10	Jamie C. Blanke	0.90	\$ 292.50	Finalize Review of Affidavit Schedules G, H&I
01/04/10	Tim F. Jones	2.10	\$ 525.00	Traced statements and figures in affidavit to underlying schedules/exhibits
01/04/10	Tim F. Jones	1.90	\$ 475.00	Referenced statements made in appendix 3 to CSA
01/04/10	Tim F. Jones	1.70	\$ 425.00	Referenced statements referring to depositions to deposition documents
01/04/10	Tim F. Jones	2.20	\$ 550.00	Referenced statements in affidavit to CSA
01/04/10	Tim F. Jones	1.60	\$ 400.00	Referenced statements in affidavit to CSA II

REDACTED

Date	Name	Hours	Amount	Description
01/04/10	Tim F. Jones	2.10	\$ 525.00	Referenced numbers in report to schedules and deposition records
01/04/10	Vishal A. Shah	2.60	\$ 845.00	Reviewed affidavit and provided feedback
01/04/10	Vishal A. Shah	2.10	\$ 682.50	Detailed review of affidavit schedules
01/04/10	Vishal A. Shah	1.60	\$ 520.00	Internal meeting
01/04/10	Vishal A. Shah	3.10	\$ 1,007.50	Review depositions for affidavit
01/04/10	Jordan L. Donsky	1.20	\$ 540.00	Referencing and editing of affidavit
01/04/10	Nicole M. Kristy	2.30	\$ 575.00	Reference affidavit assertions to Leder deposition statements
01/04/10	Nicole M. Kristy	1.90	\$ 475.00	Trace statements made in affidavit to underlying exhibits
01/04/10	Nicole M. Kristy	2.20	\$ 550.00	Reference updated numbers in affidavit work product to schedules and underlying source documents
01/04/10	Nicole M. Kristy	1.80	\$ 450.00	Trace statements in work product to CSA agreements
01/04/10	Nicole M. Kristy	1.30	\$ 325.00	Final review of updated affidavit work product
01/04/10	Nicole M. Kristy	1.60	\$ 400.00	Reference updated affidavit to underlying source documents
01/04/10	Vishal A. Shah	2.30	\$ 747.50	Referenced report to source documents
01/04/10	Kevin P. Gibbons	2.10	\$ 1,155.00	Affidavit update
01/04/10	Kevin P. Gibbons	1.90	\$ 1,045.00	Update affidavit - Appendix 3
01/04/10	Kevin P. Gibbons	2.20	\$ 1,210.00	Review CSA - Conditions precedent
01/04/10	Kevin P. Gibbons	1.80	\$ 990.00	Review lockbox agreements
01/04/10	Kevin P. Gibbons	2.30	\$ 1,265.00	
01/04/10	Kevin P. Gibbons	1.70	\$ 935.00	
01/04/10	Jeffrey Ellis	1.10	\$ 605.00	Read affidavit report
01/04/10	Jeffrey Ellis	1.40	\$ 770.00	Provide comments to Mike Kennelly
01/05/10	Jamie C. Blanke	0.40	\$ 130.00	Finalize review of affidavit schedules

REDACTED

Date	Name	Hours	Amount	Description
01/05/10	Jamie C. Blanke	0.90	\$ 292.50	Finalize review of schedule B
01/05/10	Nicole M. Kristy	1.80	\$ 450.00	Final review of updated calculations in affidavit tables
01/05/10	Nicolé M. Kristy	1.60	\$ 400.00	Consolidate all versions of referenced statements into one referenced revised report
01/05/10	Nicole M. Kristy	1.90	\$ 475.00	Combine all versions of referenced numbers and calculations into one consolidated set of schedules and exhibits
01/05/10	Nicole M. Kristy	1.70	\$ 425.00	Reference work product to CSA agreements
01/05/10	Vishal A. Shah	2.70	\$ 877.50	Referenced Schedule A of affidavit to deposition exhibits
01/05/10	Vishal A. Shah	2.90	\$ 942.50	Referenced Schedule B of affidavit to deposition exhibits
01/05/10	Vishal A. Shah	1.70	\$ 552.50	Review affidavit schedules
01/05/10	Vishal A. Shah	1.90	\$ 617.50	Meeting with MK/KG
01/05/10	Jordan L. Donsky	2.30	\$ 1,035.00	Meet with proj MDs :
01/05/10	Tim F. Jones	2.60	\$ 650.00	Referenced statements in report to underlying source documents
01/05/10	Tim F. Jones	1.20	\$ 300.00	Referenced edits to report to source documents
01/05/10	Jordan L. Donsky	2.10	\$ 945.00	Editing of work product schedules
01/05/10	Tim F. Jones	2.20	\$ 550.00	Assured statements in report are accurate by tracing to underlying source documents
01/05/10	Tim F. Jones	1.60	\$ 400.00	Referenced deposition statements in report to deposition records
01/05/10	Jordan L. Donsky	2.30	\$ 1,035.00	Review work and provide direction to analysts in project room
01/05/10	Tim F. Jones	1.80	\$ 450.00	Traced numbers in report to schedules and underlying source documents

REDACTED

Date	Name	Hours	Amount	Description
01/05/10	Jordan L. Donsky	0.90	\$ 405.00	Review progress and provide direction to associate on final review of schedules and financial info in schedules
01/05/10	Jordan L. Donsky	1.80	\$ 810.00	Editing of tables in work product draft
01/05/10	Michael J. Kennelly	2.20	\$ 1,210.00	Report dvlpmt: Financial statement issues
01/05/10	Michael J. Kennelly	1.40	\$ 770.00	Schedule review and dvlmpnt: Sched B
01/05/10	Michael J. Kennelly	1.60	\$ 880.00	Discussions, emails w/attorneys, team
01/05/10	Michael J. Kennelly	1.40	\$ 770.00	Schedule review and dvlmpnt: Sched E
01/05/10	Michael J. Kennelly	1.50	\$ 825.00	Schedule review and dvlmpnt: Sched F
01/05/10	Michael J. Kennelly	1.60	\$ 880.00	Schedule review and dvlmpnt: Sched G
01/05/10	Michael J. Kennelly	2.30	\$ 1,265.00	Rvw CSA
01/05/10	Kevin P. Gibbons	2.10	\$ 1,155.00	Review borrowing base
01/05/10	Kevin P. Gibbons	1.90	\$ 1,045.00	Review Sun officer certificates
01/06/10	Jordan L. Donsky	2.30	\$ 1,035.00	Editing of work product schedules for final drafting purposes upon receipt of Md feedback
01/06/10	Jordan L. Donsky	1.30	\$ 585.00	Referencing for draft work product
01/06/10	Vishal A. Shah	2.20	\$ 715.00	Referenced report to source documents
01/06/10	Vishal A. Shah	0.60	\$ 195.00	Internal meeting with MK
01/06/10	Vishal A. Shah	1.30	\$ 422.50	Prepare schedules and review Leder depositions
01/06/10	Michael J. Kennelly	1.30	\$ 715.00	Schedule review and dvlmpnt: Sched B
01/06/10	Michael J. Kennelly	1.50	\$ 825.00	Schedule review and dvlmpnt: Sched G
01/06/10	Michael J. Kennelly	0.40	\$ 220.00	Discussions, emails
01/06/10	Michael J. Kennelly	0.90	\$ 495.00	Rvw/dvp appendices:
01/06/10	Michael J. Kennelly	0.90	\$ 495.00	Rvw depositions (Koslow)
01/06/10	Tim F. Jones	1.10	\$ 275.00	Modifications to affidavit draft
01/06/10	Kevin P. Gibbons	2.20	\$ 1,210.00	Review Leder deposition
01/06/10	Kevin P. Gibbons	1.80	\$ 990.00	Review Leder deposition



REDACTED

Date	Name	Hours	Amount	Description
01/07/10	Michael J. Kennelly	1.60	\$ 880.00	Schedule review and dvlmpnt: Sched C
01/07/10	Michael J. Kennelly	0.50	\$ 275.00	Discussions, emails
01/07/10	Michael J. Kennelly	0.90	\$ 495.00	Rvw depositions (Koslow)
01/08/10	Jordan L. Donsky	0.30	\$ 135.00	Workpaper organization
01/08/10	Vishal A. Shah	1.10	\$ 357.50	Internal meeting and follow up items
01/11/10	Jordan L. Donsky	0.30	\$ 135.00	Editing of work product schedules for final drafting purposes upon changes flowing from final edits to Schedules and Exhibits
01/11/10	Michael J. Kennelly	0.40	\$ 220.00	Calls, emails
01/11/10	Michael J. Kennelly	1.10	\$ 605.00	Review of Success documents
01/11/10	Michael J. Kennelly	1.50	\$ 825.00	Review of Promise financial documents
01/11/10	Vishal A. Shah	1.30	\$ 422.50	Internal meeting
01/11/10	Vishal A. Shah	2.40	\$ 780.00	Review 2000 and 2002 CSA
01/11/10	Vishal A. Shah	2.30	\$ 747.50	Review affidavit
01/11/10	Kevin P. Gibbons	2.10	\$ 1,155.00	Review Leder deposition
01/11/10	Kevin P. Gibbons	1.90	\$ 1,045.00	Affidavit revision
01/11/10	Kevin P. Gibbons	2.20	\$ 1,210.00	Call with Jeff Ellis
01/11/10	Kevin P. Gibbons	1.80	\$ 990.00	Update affidavit section 2 to reflect Jeff Ellis comments
01/11/10	Jeffrey Ellis	2.70	\$ 1,485.00	Read report
01/11/10	Jeffrey Ellis	2.30	\$ 1,265.00	Provide comments to Kevin Gibbons
01/12/10	Michael J. Kennelly	0.60	\$ 330.00	Report rvw: Framework
01/12/10	Michael J. Kennelly	0.60	\$ 330.00	Report rvw: Funding of affiliates
01/12/10	Michael J. Kennelly	0.70	\$ 385.00	Schedule review: Sched C
01/12/10	Michael J. Kennelly	0.60	\$ 330.00	Schedule review: Sched G
01/12/10	Michael J. Kennelly	0.40	\$ 220.00	Discussions, emails
01/12/10	Michael J. Kennelly	1.10	\$ 605.00	Report rvw:
01/12/10	Jordan L. Donsky	2.10	\$ 945.00	Referencing and final edits

REDACTED

Date	Name	Hours	Amount	Description
01/12/10	Jordan L. Donsky	2.20	\$ 990.00	Editing affidavit
01/12/10	Vishal A. Shah	1.60	\$ 520.00	Internal meetings
01/12/10	Vishal A. Shah	2.30	\$ 747.50	Referenced report to source documents
01/12/10	Vishal A. Shah	2.10	\$ 682.50	Internal meeting
01/12/10	Vishal A. Shah	1.30	\$ 422.50	Detailed verification of affidavit
01/12/10	Vishal A. Shah	1.10	\$ 357.50	Detailed review of affidavit schedules
01/12/10	Kevin P. Gibbons	2.20	\$ 1,210.00	
01/12/10	Kevin P. Gibbons	1.80	\$ 990.00	Incorporate Jeff Ellis comments
01/12/10	Kevin P. Gibbons	2.30	\$ 1,265.00	Update affidavit
01/12/10	Kevin P. Gibbons	1.70	\$ 935.00	
01/13/10	Jordan L. Donsky	2.10	\$ 945.00	analysis and workpapers
01/13/10	Jordan L. Donsky	1.70	\$ 765.00	analysis
01/13/10	Tim F. Jones	2.40	\$ 600.00	
01/13/10	Tim F. Jones	1.40	\$ 350.00	
01/13/10	Tim F. Jones	1.60	\$ 400.00	
01/13/10	Vishal A. Shah	2.40	\$ 780.00	
01/13/10	Vishal A. Shah	3.10	\$ 1,007.50	
01/13/10	Vishal A. Shah	2.70	\$ 877.50	
01/13/10	Michael J. Kennelly	0.70	\$ 385.00	Report rvw
01/13/10	Michael J. Kennelly	0.50	\$ 275.00	Schedule review: Sched D
01/13/10	Michael J. Kennelly	0.40	\$ 220.00	Discussions, emails
01/13/10	Michael J. Kennelly	0.70	\$ 385.00	Report rvw
01/13/10	Michael J. Kennelly	0.80	\$ 440.00	Schedule review: Sched A

REDACTED

Date	Name	Hours	Amount	Description
01/13/10	Michael J. Kennelly	0.90	\$ 495.00	Schedule review: Sched E
01/13/10	Kevin P. Gibbons	2.40	\$ 1,320.00	Update affidavit
01/13/10	Kevin P. Gibbons	1.60	\$ 880.00	Review appendix 1 of affidavit
01/14/10	Tim F. Jones	1.90	\$ 475.00	
01/14/10	Tim F. Jones	0.40	\$ 100.00	
01/14/10	Tim F. Jones	2.20	\$ 550.00	Referenced statements in affidavit to statements in Leder deposition
01/14/10	Tim F. Jones	1.60	\$ 400.00	Vouched footnote statements in report to underlying source documents
01/14/10	Tim F. Jones	1.70	\$ 425.00	Referenced statements in report to underlying source documents
01/14/10	Vishal A. Shah	1.60	\$ 520.00	
01/14/10	Vishal A. Shah	2.30	\$ 747.50	Referenced report to source documents
01/14/10	Vishal A. Shah	1.90	\$ 617.50	Internal meetings
01/14/10	Michael J. Kennelly	0.70	\$ 385.00	Discussions, emails
01/14/10	Michael J. Kennelly	0.30	\$ 165.00	Report rvw
01/14/10	Michael J. Kennelly	0.60	\$ 330.00	Schedule review: Sched B
01/14/10	Michael J. Kennelly	0.40	\$ 220.00	Schedule review: Sched F
01/14/10	Kevin P. Gibbons	2.20	\$ 1,210.00	Review affidavit
01/14/10	Kevin P. Gibbons	1.80	\$ 990.00	Update affidavit
01/15/10	Michael J. Kennelly	0.50	\$ 275.00	Discussions, emails
01/15/10	Michael J. Kennelly	0.90	\$ 495.00	Discussions w/rvw
01/15/10	Michael J. Kennelly	1.60	\$ 880.00	Missing Documentation
01/15/10	Kevin P. Gibbons	1.60	\$ 880.00	Update affidavit
01/15/10	Kevin P. Gibbons	2.40	\$ 1,320.00	Update affidavit - appendix
01/15/10	Vishal A. Shah	1.20	\$ 390.00	Referenced report to source documents
GRAND TOTAL:		304.80	\$ 132,080.00	

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Date	Name	Hours	Amount	Description
1/17/2010	Vishal A. Shah	1.10	\$ 357.50	
1/17/2010	Michael J. Kennelly	3.90	\$ 2,145.00	Report Development
1/17/2010	Michael J. Kennelly	1.20	\$ 660.00	Rvw source documents
1/17/2010	Michael J. Kennelly	1.40	\$ 770.00	
1/17/2010	Michael J. Kennelly	2.20	\$ 1,210.00	Discussions, emails w/attorneys
1/18/2010	Jordan L. Donsky	0.80	\$ 360.00	Communications with team :
1/18/2010	Tim F. Jones	1.90	\$ 475.00	Filed and boxed supporting documents; referenced final copy of affidavit
1/18/2010	Michael J. Kennelly	3.20	\$ 1,760.00	Report Development
1/18/2010	Michael J. Kennelly	0.40	\$ 220.00	Discussions, emails
1/18/2010	Michael J. Kennelly	0.60	\$ 330.00	Discussion
1/18/2010	Michael J. Kennelly	0.90	\$ 495.00	
1/18/2010	Vishal A. Shah	2.30	\$ 747.50	Reference report to source documents
1/18/2010	Vishal A. Shah	1.30	\$ 422.50	Internal meeting 1
1/18/2010	Vishal A. Shah	3.10	\$ 1,007.50	Compile all documents provided by client
1/18/2010	Vishal A. Shah	2.20	\$ 715.00	
1/18/2010	Kevin P. Gibbons	1.90	\$ 1,045.00	Update affidavit
1/18/2010	Kevin P. Gibbons	2.30	\$ 1,265.00	Update affidavit.
1/18/2010	Kevin P. Gibbons	1.90	\$ 1,045.00	Update affidavit :
1/18/2010	Kevin P. Gibbons	1.20	\$ 660.00	Review
1/18/2010	Kevin P. Gibbons	1.90	\$ 1,045.00	Review :
1/18/2010	Kevin P. Gibbons	1.90	\$ 1,045.00	Review :
1/19/2010	Vishal A. Shah	2.20	\$ 715.00	Review referencing of affidavit
1/19/2010	Vishal A. Shah	1.30	\$ 422.50	
1/19/2010	Kevin P. Gibbons	2.20	\$ 1,210.00	Affidavit revision

REDACTED

Date	Name	Hours	Amount	Description
1/19/2010	Kevin P. Gibbons	1.80	\$ 990.00	Review
1/19/2010	Kevin P. Gibbons	1.90	\$ 1,045.00	Report development
1/21/2010	Michael J. Kennelly	1.90	\$ 1,045.00	Report Development
1/26/2010	Michael J. Kennelly	0.60	\$ 330.00	Discussions, emails
1/26/2010	Michael J. Kennelly	0.90	\$ 495.00	Discussion w/team
1/27/2010	Michael J. Kennelly	0.30	\$ 165.00	Discussions, emails
1/27/2010	Michael J. Kennelly	0.20	\$ 110.00	Discussions, emails
1/28/2010	Vishal A. Shah	2.20	\$ 715.00	Reviewed Stock Pledge Agreement (original & amended)
1/28/2010	Michael J. Kennelly	1.30	\$ 715.00	Discussion
1/28/2010	Kevin P. Gibbons	2.30	\$ 1,265.00	Review stock pledge agreement
1/28/2010	Kevin P. Gibbons	1.10	\$ 605.00	Develop & analyze recovery strategies
1/29/2010	Vishal A. Shah	0.40	\$ 130.00	Internal meeting
1/29/2010	Michael J. Kennelly	1.10	\$ 605.00	Rvw FPCM framework
GRAND TOTAL:		<u>59.30</u>	<u>\$ 28,342.50</u>	

REDACTED

Date	Name	Hours	Amount	Description
02/02/10	Vishal A. Shah	1.10	357.50	Review
02/02/10	Kevin P. Gibbons	1.60	880.00	Review
02/02/10	Kevin P. Gibbons	0.40	220.00	Case Management
02/03/10	Michael J. Kennelly	0.60	330.00	Review
02/03/10	Michael J. Kennelly	0.40	220.00	Review section of affidavit
02/04/10	Vishal A. Shah	1.20	390.00	Case Management
02/22/10	Michael J. Kennelly	0.60	330.00	Discussion w/ attorneys
03/04/10	Michael J. Kennelly	1.10	605.00	Discussion w/attorneys
03/04/10	Jordan L. Donsky	0.50	225.00	Review case updates
03/05/10	Michael J. Kennelly	0.80	440.00	Discussion w/attorneys
03/08/10	Kevin P. Gibbons	1.30	715.00	Case Management
03/08/10	Kevin P. Gibbons	0.70	385.00	Review Mike Kennelly Affidavit
03/09/10	Michael J. Kennelly	1.20	660.00	Review Frew declaration
03/09/10	Michael J. Kennelly	1.80	990.00	Review Hopwood declaration
03/09/10	Michael J. Kennelly	2.10	1,155.00	Review Mazzarino declaration
03/09/10	Michael J. Kennelly	2.10	1,155.00	Review Kennelly report
03/09/10	Kevin P. Gibbons	0.50	275.00	Review Frew affidavit
03/09/10	Kevin P. Gibbons	1.60	880.00	Review Leder affidavit
03/09/10	Kevin P. Gibbons	0.60	330.00	Review Hopwood affidavit
03/09/10	Kevin P. Gibbons	0.30	165.00	Review Mazzarino affidavit
03/10/10	Michael J. Kennelly	1.10	605.00	Discuss declarations
03/10/10	Michael J. Kennelly	0.90	495.00	
03/10/10	Kevin P. Gibbons	3.10	1,705.00	Review expert report
03/11/10	Jordan L. Donsky	0.40	180.00	
03/11/10	Jordan L. Donsky	2.20	990.00	

REDACTED

Date	Name	Hours	Amount	Description
03/12/10	Jordan L. Donsky	0.70	315.00	
03/12/10	Jordan L. Donsky	0.40	180.00	

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GRAND TOTAL:	29.30	\$15,177.50
	<del>32.30</del>	<del>\$16,827.50</del>