

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

| | |
|-----------------------|--------------------------------|
| In re: |) |
| |) Case No.: 10-50494 |
| FAIR FINANCE COMPANY, |) |
| |) Chapter 7 |
| Debtor. |) |
| |) Judge Jessica E. Price Smith |

**SEVENTH FEE APPLICATION FOR ALLOWANCE OF INTERIM COMPENSATION
AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD
SEPTEMBER 1, 2019 THROUGH AND INCLUDING MARCH 6, 2020, FILED BY
MARCUM LLP (SUCCESSOR TO SKODA MINOTTI) AS CONSULTING AND
TESTIFYING EXPERT FOR THE ESTATE**

| | |
|--|---|
| Name of Applicant: | Marcum LLP |
| Authorized to Provide Professional Services as: | Consulting and testifying expert for the estate of debtor Fair Finance Company ("Debtor") |
| Date of Retention: | Revised - January 30, 2020, Original - September 10, 2013 |
| Period for Which Compensation and Reimbursement is Sought: | September 1, 2019 – March 6, 2020 |
| Amount of Compensation for Services Sought as Actual, Reasonable and Necessary: | \$191,208.30 |
| Amount of Expenses Sought to be Reimbursed as Actual, Reasonable and Necessary: | \$647.77 |
| Total Amount of Fees and Expenses Sought to be Reimbursed as Actual, Reasonable and Necessary: | \$191,856.07 |

This application is: x interim final. If this is not the first application filed, please state the following for each other application:¹

¹ As detailed below, Skoda Minotti replaced Howard L. Klein Co. as a consulting and testifying expert for the estate when Mr. Klein joined the Skoda Minotti firm in September 2013. As of December 2, 2019 Marcum acquired and merged with Skoda Minotti. This is the seventh interim fee application for Marcum LLP/Skoda Minotti. The chart below provides information about fees and expenses requested in prior applications filed by Howard L. Klein Co., Skoda Minotti and Marcum LLP.



| <u>Date Filed</u> | <u>Period Covered</u> | <u>Requested Fees / Expenses</u> | <u>Approved Fees / Expenses & Date</u> |
|--------------------------|---------------------------------------|---|---|
| August 10, 2011 | February 22, 2010 – December 31, 2010 | <u>Fees</u> : \$298,156.25 <u>Expenses</u> : \$11,200.63 | <u>Fees</u> : \$298,156.25 <u>Expenses</u> : \$11,200.63 <u>Date</u> : October 6, 2011 |
| October 30, 2012 | January 1, 2011 – September 30, 2012 | <u>Fees</u> : \$575,600.00 <u>Expenses</u> : \$7,639.15 | <u>Fees</u> : \$575,600.00 <u>Expenses</u> : \$7,639.15 <u>Date</u> : November 29, 2012 |
| October 23, 2013 | October 1, 2012 – August 31, 2013 | <u>Fees</u> : \$184,462.50 <u>Expenses</u> : \$371.70 | <u>Fees</u> : \$184,462.50 <u>Expenses</u> : \$371.70 <u>Date</u> : December 31, 2013 |
| September 30, 2014 | September 1, 2013 – August 31, 2014 | <u>Fees</u> : \$298,941.75 <u>Expenses</u> : \$156.93 | <u>Fees</u> : \$298,941.75 <u>Expenses</u> : \$156.93 <u>Date</u> : November 19, 2014 |
| September 24, 2015 | September 1, 2014 – August 31, 2015 | <u>Fees</u> : \$67,284.20 <u>Expenses</u> : \$78.80 | <u>Fees</u> : \$67,284.20 <u>Expenses</u> : \$78.80 <u>Date</u> : November 17, 2015 |
| September 28, 2016 | September 1, 2015 – June 30, 2016 | <u>Fees</u> : \$54,860.20 <u>Expenses</u> : \$24.15 | <u>Fees</u> : \$54,860.20 <u>Expenses</u> : \$24.15 <u>Date</u> : October 24, 2016 |
| November 28, 2017 | July 1, 2016 – September 30, 2017 | <u>Fees</u> : \$344,929.05 <u>Expenses</u> : \$865.87 | <u>Fees</u> : \$344,929.05 <u>Expenses</u> : \$865.87 <u>Date</u> : January 11, 2018 |
| October 16, 2018 | October 1, 2017 – September 30, 2018 | <u>Fees</u> : \$63,339.40 <u>Expenses</u> : \$129.08 | <u>Fees</u> : \$63,339.40 <u>Expenses</u> : \$129.08 <u>Date</u> : November 8, 2018 |
| October 28, 2019 | October 1, 2018- August 31, 2019 | <u>Fees</u> : \$9,956.35 <u>Expenses</u> : \$239.39 | <u>Fees</u> : \$9,956.35 <u>Expenses</u> : \$239.39 <u>Date</u> : November 25, 2019 |

PROFESSIONAL CERTIFICATION

I, Howard L. Klein, certify that I reviewed the billing records on a monthly basis as required by the court's standing order.



(Signature)

CLIENT CERTIFICATION

I have reviewed this Application as counsel for the duly-appointed Chapter 7 Trustee for debtor Fair Finance Company. In that capacity, I x approve this Application; [or] do not approve this Application for reasons which I have discussed with the Applicant and will explain at a hearing on the Application.

Date: June 12, 2020

/s/ Michael A. VanNiel

Michael A. VanNiel

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

| | |
|-----------------------|--------------------------------|
| In re: |) |
| |) Case No.: 10-50494 |
| FAIR FINANCE COMPANY, |) |
| |) Chapter 7 |
| Debtor. |) |
| |) Judge Jessica E. Price Smith |

**SEVENTH FEE APPLICATION FOR ALLOWANCE OF INTERIM COMPENSATION
AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD SEPTEMBER 1, 2019
THROUGH AND INCLUDING MARCH 6, 2020, FILED BY MARCUM LLP
(SUCCESSOR TO SKODA MINOTTI) AS CONSULTING AND TESTIFYING EXPERT
FOR THE ESTATE**

Marcum LLP, a New York Limited Liability Partnership (Successor to Skoda, Minotti, Certified Public Accountants, an Ohio Corporation) (“**Marcum**”) submits this Seventh Fee Application for Allowance of Interim Compensation and Reimbursement of Expenses for the Period September 1, 2019 through and including March 6, 2020 (the “**Application**”) pursuant to 11 U.S.C. §§ 330 and 331. In support of this Application, Marcum states as follows:

INTRODUCTION

1. On February 8, 2010, creditor-investors filed a petition for involuntary bankruptcy against Fair Finance Company (the “**Debtor**”).
2. On March 2, 2010, the Court entered an order granting the relief sought by the petitioning creditor-investors *nunc pro tunc* as of February 24, 2010, and appointing Brian A. Bash (the “**Trustee**”) as the duly-appointed trustee of the Debtor.
3. As part of his duty to administer and liquidate the estate for the benefit of creditors, the Trustee has needed to conduct a thorough forensic examination of the Debtor’s assets and liabilities and pursue litigation to recover assets. During the Application period, the Trustee’s primary litigation included, but was not limited to, the action captioned *Bash v. Textron Financial*

Corp., et al., Adversary Proceeding No. 12-05101 in the United States Bankruptcy Court for the Northern District of Ohio (Honorable Arthur I. Harris) and Case No. 12-cv-00987 in the United States District Court for the Northern District of Ohio (Honorable Patricia A. Gaughan) (the “**Textron Litigation**”).

4. On March 23, 2010, this Court entered an order authorizing the Trustee to engage Howard L. Klein, the principal and sole shareholder of Howard L. Klein Co. (“**HLK**”), as a forensic accountant to the Debtor’s estate *Nunc Pro Tunc* to February 22, 2010 [Dkt. No. 67]. On November 2, 2010, the Trustee filed a supplemental application requesting court approval to expand the scope of HLK’s retention to include services as an expert witness [Dkt. No. 301]. On February 28, 2011, this Court entered an order authorizing HLK to serve as an expert witness for the estate [Dkt. No. 341]. From February 22, 2010 through the end of August 2013, HLK provided forensic accounting services and consulting and testifying expert witness services to the estate, as described in the first, second and third interim fee applications filed by HLK with this Court [Dkt. Nos. 410, 1122 & 1343]. This Court approved each of HLK’s three interim fee applications in full [Dkt. Nos. 475, 1144 & 1398].

5. In September 2013, Mr. Klein left solo practice and became a partner at Skoda Minotti. On August 22, 2013, the Trustee filed an application for an order authorizing the employment and retention of Skoda Minotti to replace HLK as forensic accountant to the Trustee [Dkt. No. 1309]. This Court entered an order granting the Trustee’s application in its entirety and authorizing the retention of Skoda Minotti to replace HLK as forensic accountant and consulting and testifying expert on September 10, 2013 [Dkt. No. 1313].

6. On December 2, 2019, Skoda Minotti merged with Marcum. Klein continued as a partner with Marcum. On January 9, 2020, the Trustee filed an application for an order authorizing

the employment and retention of Marcum to replace Skoda Minotti as forensic accountant to the Trustee [Dkt. No. 2602]. This Court entered an order granting the Trustee's application in its entirety and authorizing the retention of Marcum to replace Skoda Minotti as forensic accountant and consulting and testifying expert on January 30, 2020 [Dkt. No. 2604].

7. On March 23, 2017, the Trustee filed a motion requesting court approval of the Trustee's interim, monthly payment of 80% of the fees and 100% of the out-of-pocket costs incurred by the experts retained by the Trustee, including those experts retained in the Textron Litigation [Dkt. No. 2291]. This Court entered an order granting the Trustee's motion regarding interim compensation of those experts, including Skoda Minotti, on April 14, 2017 (the "**Expert Compensation Order**") [Dkt. No. 2298].

SUMMARY OF COMPENSATION AND EXPENSE REIMBURSEMENT REQUESTED

8. Marcum files this Application seeking allowance for payment of services performed and expenses incurred during the period from September 1, 2019 through and including March 6, 2020 (the "**Application Period**"). The Application is subject to, *inter alia*, the Retention Order and the Expert Compensation Order. Marcum / Skoda Minotti did not receive a retainer in connection with its engagement as an expert for the Trustee. It has received compensation for services rendered and expenses incurred prior to the Application Period as a result of this Court's approval of its first interim fee application [Dkt. No. 1613], second interim fee application [Dkt. No. 2069], third interim fee application [Dkt. No. 2250], fourth interim fee application [Dkt. No. 2446], fifth interim fee application [Dkt. No. 2526] and sixth interim fee application [Dkt. No. 2595]. Marcum/Skoda Minotti also received interim compensation during the Application Period pursuant to the Expert Compensation Order. A summary of the compensation and expense reimbursement requested and paid during the Application Period is as follows:

| Invoice date | Period Covered | Requested Fees | Fees paid | Requested Expenses | Expenses Paid |
|--------------|--|----------------|--------------|--------------------|---------------|
| 1/10/2020 | September 1, 2019 to December 31, 2019 | \$23,569.65 | \$18,855.72 | \$150.10 | \$150.10 |
| 3/13/2020 | January 1, 2020 to March 6, 2020 | \$167,638.65 | \$134,110.92 | \$497.67 | \$497.67 |
| | | ----- | ----- | ----- | ----- |
| | | \$191,208.30 | \$152,966.64 | \$647.77 | \$647.77 |

9. Exhibit A is a summary of invoices billed, amount paid and the 20% holdback amount during the Application Period.

10. Marcum has received no promise of payment for professional services rendered in this case other than in accordance with the provisions of the Bankruptcy Code.

11. Marcum kept daily time records detailing the services it performed and the time expended in connection with those services by project, as directed by the Guidelines for Compensation and Expense Reimbursement of Professionals, updated May 16, 2011 (the “**Guidelines**”).

12. The hourly billing rate of Marcum’s professionals and the number of hours billed for services rendered by each professional during the Application Period is set forth in Exhibit B. Set forth in Exhibit C is a chronological listing of services provided by Marcum’s professionals during the Application Period.

13. To the best of Marcum’s knowledge, it has complied with the monthly reporting requirements.

SUMMARY OF SERVICES RENDERED

14. A narrative summary of the project under which material and substantial services were performed by Marcum during the Application Period is set forth below. A more detailed description of the services provided by Marcum appears in Exhibit C. A summary of the individual projects performed by Marcum appears in Exhibit D.

15. The Trustee retained Marcum pursuant to the Retention Order, to provide forensic accounting services and to be used as a consulting and testifying expert in connection litigation pursued by the Trustee, including, but not limited to, the Textron Litigation. The majority of the services provided by Marcum during the Application Period relate to Mr. Klein's consulting and testifying expert services in connection with the Textron Litigation trial, which has now concluded in is on appeal to the Sixth Circuit Court of Appeals. Substantially all the services provided by Marcum during the Application Period were provided by Mr. Klein and related primarily to trial in the Textron Litigation.

ALLOWANCE OF COMPENSATION

16. The allowance of interim compensation for services rendered and reimbursement of expenses in bankruptcy cases is expressly provided for in Section 331 of the Bankruptcy Code:

Any professional person...may apply to the court not more than once every 120 days after an order for relief in a case under this title, or more often if the court permits, for such compensation for services rendered...as is provided under section 330 of this title.

11 U.S.C. § 331. Moreover, this Court authorized the filing of this Application in the Retention Order.

17. With respect to the level of compensation, Section 330(a)(1) of the Bankruptcy Code provides, in pertinent part, that the Court may award to a professional person "reasonable compensation for actual, necessary services rendered...." Section 330(a)(3)(A), in turn, provides:

In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3)(A). The clear Congressional intent and policy expressed in this statute is to provide for adequate compensation in order to continue to attract qualified and competent bankruptcy practitioners to bankruptcy cases.

18. As shown by this Application and the supporting documents, Marcum, and Mr. Klein in particular, has utilized its institutional knowledge of the Debtor's bankruptcy case to efficiently and expeditiously assist the Trustee and his counsel with the Textron Litigation. The compensation sought by Marcum for the services it is providing to the estate is appropriate given its level of expertise, and those services are necessary for the Trustee's forensic examination of the Debtor's assets and liabilities, his pursuit of litigation to recover assets for the estate, and his administration of claims.

REIMBURSEMENT OF EXPENSES

19. Marcum incurred actual and necessary out-of-pocket expenses in connection with rendering professional services to the estate in the sums indicated in Exhibit E. These expenses

are comprised primarily of meetings with the Trustee and his attorneys and miscellaneous travel. Marcum respectfully requests full reimbursement for its out-of-pocket expenses.

CONCLUSION

20. No agreement or understanding exists between Marcum and any other person for the sharing of any compensation to be received for professional services rendered or to be rendered in connection with this case.

21. Except as set forth in this Application, no prior application has been made in this or any other court for the relief requested in the Application for the Application Period.

WHEREFORE, Marcum respectfully requests that this Court enter an order:

- a) approving the allowance for compensation of professional services rendered to the estate from September 1, 2019 through and including March 6, 2020, in the total sum of \$191,208.30;
- b) approving the reimbursement of Marcum's out-of-pocket expenses incurred in connection with the rendering of such professional services from September 1, 2019 through and including March 6, 2020, in the total sum of \$647.77;
- c) authorizing and directing the estate to pay compensation to Marcum in the amount of **\$38,241.66**, representing the total amount for professional services rendered by Marcum during the period of VII, *less* amounts that have been paid or are in the process of being paid by the estate as of the date of this Application (as described on page 4); and
- d) granting such other and further relief as this Court may deem just and proper.

Dated: June 12, 2020

Respectfully submitted,

/s/ Howard L. Klein

Howard L. Klein, Partner
Marcum LLP, a New York limited liability
partnership
6685 Beta Drive
Mayfield Village, Ohio 44143
Telephone: 440.605.7142

Email: Howard.Klein@Marcumllp.com

Electronically filed on behalf of Marcum by,

/s/ Michael A. VanNiel

Michael A. VanNiel (0073948)

Baker & Hostetler LLP

Key Tower

127 Public Square, Suite 2000

Cleveland, OH 44114

Telephone: 216.621.0200

Facsimile: 216.696.0740

Email: mvanniel@bakerlaw.com

Counsel for the Trustee

EXHIBIT A

SUMMARY OF INVOICES BILLED BY MARCUM/SKODA MINOTTI

Marcum LLP/Skoda Minotti
Summary of Invoices
Exhibit A

| Invoice date | Period Covered | | | Requested Fees | Fees paid | Requested Expenses | Expenses Paid | Balance |
|--------------|----------------|----|------------|----------------|--------------|--------------------|---------------|--------------------|
| 1/10/2020 | 9/1/2019 | to | 12/31/2019 | \$23,569.65 | \$18,855.72 | \$150.10 | \$150.10 | \$4,713.93 |
| 3/13/2020 | 1/1/2020 | to | 3/6/2020 | \$167,638.65 | \$134,110.92 | \$497.67 | \$497.67 | \$38,241.66 |
| | | | | | | | | |
| | | | | ----- | ----- | ----- | ----- | |
| | | | | \$191,208.30 | \$152,966.64 | \$647.77 | \$647.77 | |

Amount outstanding and 20% hold back

\$38,241.66

\$0.00

EXHIBIT B

SUMMARY OF HOURLY BILLING RATE AND HOURS
BILLED BY MARCUM/SKODA MINOTTI

Marcum LLP/Skoda Minotti

Summary By Staff

Exhibit B

| Staff | Staff Level | | Billing rate | Hours | Fees |
|------------------------------|-------------|----------|--------------|--------|--------------|
| | | | | | |
| H Klein | Partner | | 351.00 | 497.90 | \$174,762.90 |
| H Klein | Partner | 50% rate | 175.50 | 46.80 | \$8,213.40 |
| H Klein | Partner | | 0.00 | 4.41 | 0.00 |
| | | | | ----- | ----- |
| H Klein Total | | | | 549.11 | \$182,976.30 |
| | | | | | |
| Robert A. Ranallo | Partner | | 440.00 | 0.40 | 176.00 |
| Sean R. Saari | Partner | | 440.00 | 13.60 | 5,984.00 |
| Ryan Siebel | Partner | | 440.00 | 2.90 | 1,276.00 |
| James C. Suttie | Director | | 410.00 | 0.20 | 82.00 |
| Alyson Fieldman | Manager | | 357.00 | 2.00 | 714.00 |
| | | | | | |
| | | | | ----- | ----- |
| Grand Total | | | | 568.21 | \$191,208.30 |
| | | | | | |
| Totals per detailed schedule | | | | 568.21 | 191,208.30 |
| | | | | | |
| | | | | 0.00 | 0.00 |

EXHIBIT C

DESCRIPTION OF SERVICES PROVIDED BY MARCUM/SKODA MINOTTI

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|------------|----------|---------|---|-------|---------------|------------|
| 43710 | Fee applic | 33 | H Klein | Prepared sixth fee application (billed at 50%). | 3.10 | \$175.50 | \$544.05 |
| 43712 | Textron | 102 | H Klein | Reviewed Fair Finance's server for documents requested by Brian Bash. | 3.40 | \$351.00 | \$1,193.40 |
| 43713 | Textron | 102 | H Klein | Reviewed BGBC's work papers for documents requested by Brian Bash. | 1.80 | \$351.00 | \$631.80 |
| 43714 | Textron | 102 | H Klein | Reviewed Somerset work papers for documents requested by Brian Bash. | 2.30 | \$351.00 | \$807.30 |
| 43717 | Textron | 102 | H Klein | Reviewed Textron documents for documents requested by Brian Bash. | 1.90 | \$351.00 | \$666.90 |
| 43717 | Textron | 102 | H Klein | Reviewed files scanned by FBI for documents requested by Brian Bash. | 2.80 | \$351.00 | \$982.80 |
| 43720 | Textron | 102 | H Klein | Reviewed documents copied for Bash. | 1.10 | \$351.00 | \$386.10 |
| 43721 | Textron | 102 | H Klein | Breakfast meeting with Brian Bash. Discussed documents copied at request of Bash.(1.0 hours - Billed expenses only.) | 1.00 | \$0.00 | \$0.00 |
| 43724 | Monterey | 10 | H Klein | Analyzed Monterey's August 2019 collections and YTD update. | 0.30 | \$351.00 | \$105.30 |
| 43726 | Textron | 102 | H Klein | Reviewed Textron documents per request from Brian Bash. | 2.30 | \$351.00 | \$807.30 |
| 43726 | Textron | 102 | H Klein | Reviewed Fair Finance's files for documents requested by Brian Bash. | 2.00 | \$351.00 | \$702.00 |
| 43727 | Textron | 102 | H Klein | Completed review for documents requested by Brian Bash. | 1.80 | \$351.00 | \$631.80 |
| 43731 | Textron | 102 | H Klein | Meeting with Brian Bash to discuss document review. | 0.40 | \$351.00 | \$140.40 |
| 43731 | Textron | 102 | H Klein | Reviewed Fair Finance's files for documents requested by Brian Bash. | 1.50 | \$351.00 | \$526.50 |
| 43739 | Textron | 102 | H Klein | Forwarded schedule requested by Brian Bash | 0.20 | \$351.00 | \$70.20 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|----------|----------|---------|--|-------|--------------|------------|
| 43740 | Textron | 102 | H Klein | Reviewed Fair Finance's files for documents requested by Brian Bash. | 0.50 | \$351.00 | \$175.50 |
| 43745 | Monterey | 10 | H Klein | Analyzed Monterey's September's 2019 collections. | 0.20 | \$351.00 | \$70.20 |
| 43752 | Textron | 102 | H Klein | Reviewed files to prepare for telephone call with Michael VanNiel. | 0.80 | \$351.00 | \$280.80 |
| 43755 | Textron | 102 | H Klein | Telephone call with Michael VanNiel to discuss open issues. | 0.50 | \$351.00 | \$175.50 |
| 43762 | Claims | | H Klein | Assisted Trustee Bash with the BCG claim. | 0.10 | \$351.00 | \$35.10 |
| 43773 | Textron | 102 | H Klein | Began initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed pages 1-16. | 2.80 | \$351.00 | \$982.80 |
| 43774 | Textron | 102 | H Klein | Began initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed pages 17-25. | 3.00 | \$351.00 | \$1,053.00 |
| 43775 | Textron | 102 | H Klein | Began initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed pages 18-38. | 3.50 | \$351.00 | \$1,228.50 |
| 43776 | Textron | 102 | H Klein | Began initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed pages 38-45 | 1.50 | \$351.00 | \$526.50 |
| 43776 | Monterey | 10 | H Klein | Analyzed Monterey's October's 2019 collections. | 0.20 | \$351.00 | \$70.20 |
| 43777 | Textron | 102 | H Klein | Began initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed pages 46-49. | 1.10 | \$351.00 | \$386.10 |
| 43777 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed Opinion 2. (Pages 50-51) | 2.50 | \$351.00 | \$877.50 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|---------|--|-------|--------------|------------|
| 43777 | Travel | 34 | H Klein | Assisted Trustee Bash with exiting 815 East Market Street building. Time consisted of travel time from Skoda Minotti office to Akron office (.7) to Cuyahoga Falls storage (.4) to Akron office (.4) to Cuyahoga Falls storage (.4) and back to Skoda Minotti (.7). Time spent at 815 East Market Street (.3). (Billed at 50%) | 2.90 | \$175.50 | \$508.95 |
| 43778 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed Opinion 2. (Pages 51-62) | 1.90 | \$351.00 | \$666.90 |
| 43778 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed Opinion 3. (Pages 63-64) | 0.10 | \$351.00 | \$35.10 |
| 43778 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed Opinion 4. (Pages 65-69) | 0.90 | \$351.00 | \$315.90 |
| 43781 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed Opinion 4. (Pages 70-72) | 2.50 | \$351.00 | \$877.50 |
| 43781 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed Opinion 4. (Pages 72-87) | 2.60 | \$351.00 | \$912.60 |
| 43783 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed Opinion 5. (Pages 88-92) | 3.20 | \$351.00 | \$1,123.20 |
| 43784 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Reviewed and reconciled bankruptcy schedules with Exhibit 173. Reviewed Opinion 6. (Page 93) | 0.70 | \$351.00 | \$245.70 |
| 43784 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Reviewed Opinion 7. (Page 94) | 0.10 | \$351.00 | \$35.10 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|---------|---|-------|--------------|------------|
| 43784 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed Opinion 8. (Page 95) | 0.20 | \$351.00 | \$70.20 |
| 43784 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed Opinion 9. (Pages 96-101) | 2.90 | \$351.00 | \$1,017.90 |
| 43791 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed Opinion 10. (Pages 102-106) | 2.00 | \$351.00 | \$702.00 |
| 43792 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed Opinion 11. (Pages 107-109) | 0.80 | \$351.00 | \$280.80 |
| 43792 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed Opinion 12. (Page 110) | 0.30 | \$351.00 | \$105.30 |
| 43792 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed Opinion 13. (Pages 111-112) | 0.80 | \$351.00 | \$280.80 |
| 43792 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed Opinion 14. (Pages 113-119) | 1.40 | \$351.00 | \$491.40 |
| 43794 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed Opinion 15. (Pages 120-130) | 3.10 | \$351.00 | \$1,088.10 |
| 43795 | Textron | 102 | H Klein | Initial review of my expert report for Textron trial. Review consisted of examining exhibits and source documents as referenced in report. Reviewed Opinion 16. (Pages 131-135) | 1.20 | \$351.00 | \$421.20 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|----------|----------|---------|--|-------|--------------|------------|
| 43795 | Admin | 32 | H Klein | Worked on affidavit for merger with Marcum LLP. | 0.70 | \$0.00 | \$0.00 |
| 43796 | Meeting | 32 | H Klein | Breakfast meeting with Brian Bash. Discussed trial and computer move.(.7 hours - Billed expenses only.) | 0.70 | \$0.00 | \$0.00 |
| 43796 | Travel | 34 | H Klein | Travel to/from Fair Finance building and Skoda Minotti. | 1.50 | \$175.50 | \$263.25 |
| 43796 | Admin | 32 | H Klein | Assisted Trustee Bash with moving computer. | 2.00 | \$0.00 | \$0.00 |
| 43808 | Monterey | 10 | H Klein | Analyzed Monterey's November's 2019 collections. | 0.20 | \$351.00 | \$70.20 |
| 43837 | Textron | 102 | H Klein | Sent Scott Holbrook MIMIC history files for 4 investors per his request. | 0.70 | \$351.00 | \$245.70 |
| 43837 | Textron | 102 | H Klein | Researched 4 investors history files. | 0.70 | \$351.00 | \$245.70 |
| 43837 | Textron | 102 | H Klein | Telephone call with Michael VanNiel regarding Textron trial. | 0.80 | \$351.00 | \$280.80 |
| 43837 | Textron | 102 | H Klein | Continued researching 4 investors history for pre2006 locating files to perform analysis. | 0.60 | \$351.00 | \$210.60 |
| 43839 | Admin | 32 | H Klein | Finalized affidavit as to the Marcum merger. | 0.01 | \$0.00 | \$0.00 |
| 43839 | Textron | 102 | H Klein | Analyzed 4 investors history for pre2006 per request from Scott Holbrook. | 0.70 | \$351.00 | \$245.70 |
| 43842 | Textron | 102 | H Klein | Analyzed investors activities per request from Scott | 4.00 | \$351.00 | \$1,404.00 |
| 43843 | Textron | 102 | H Klein | Telephone call with Scott Holbrook regarding investors. | 0.90 | \$351.00 | \$315.90 |
| 43843 | Textron | 102 | H Klein | Researched investor numbers 6L600 and 6N620 | 2.20 | \$351.00 | \$772.20 |
| 43844 | Monterey | 10 | H Klein | Analyzed Monterey's December 2019 collections and YTD update. | 0.30 | \$351.00 | \$105.30 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|---------|--|-------|--------------|------------|
| 43844 | Textron | 102 | H Klein | Reviewed and revised investor schedules. | 2.20 | \$351.00 | \$772.20 |
| 43845 | Textron | 102 | H Klein | Prepared analysis of investor balances of 7/31/2007 vs 11/1/2009 at request of Bash. | 2.50 | \$351.00 | \$877.50 |
| 43845 | Textron | 102 | H Klein | Summarized results of investor comparison. | 0.30 | \$351.00 | \$105.30 |
| 43845 | Textron | 102 | H Klein | Discussed findings of investor comparison with Bash. | 0.10 | \$351.00 | \$35.10 |
| 43845 | Textron | 102 | H Klein | Prepared for meeting on 1/16/2020. Reviewed exhibits to my report. | 1.20 | \$351.00 | \$421.20 |
| 43846 | Textron | 102 | H Klein | Reviewed exhibits to my report in preparation of meeting at Baker & Hostetler. | 4.50 | \$351.00 | \$1,579.50 |
| 43846 | Travel | 34 | H Klein | Travel to Baker & Hostetler. | 0.70 | \$175.50 | \$122.85 |
| 43846 | Textron | 102 | H Klein | Meeting with Warren, VanNiel and Holbrook regarding testimony. | 3.00 | \$351.00 | \$1,053.00 |
| 43846 | Travel | 34 | H Klein | Travel to Office from Baker & Hostetler. | 0.70 | \$175.50 | \$122.85 |
| 43846 | Textron | 102 | H Klein | Follow-up from meeting at Baker & Hostetler. | 3.20 | \$351.00 | \$1,123.20 |
| 43847 | Textron | 102 | H Klein | Meeting with Scott Holbrook re trial preparation. | 3.50 | \$351.00 | \$1,228.50 |
| 43847 | Textron | 102 | H Klein | Reviewed exhibits that need to be authenticated for trial. | 2.20 | \$351.00 | \$772.20 |
| 43847 | Textron | 102 | H Klein | Reviewed additional documents for authentication. | 0.50 | \$351.00 | \$175.50 |
| 43848 | Textron | 102 | H Klein | Reviewed BGBC work papers in preparation for trial. | 2.30 | \$351.00 | \$807.30 |
| 43848 | Textron | 102 | H Klein | Reviewed Fair's server files for files requested by Scott Holbrook. | 1.60 | \$351.00 | \$561.60 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|---------|---|-------|--------------|------------|
| 43849 | Textron | 102 | H Klein | Reviewed BGBC 2002 audit work papers for FHI. General file 1of 2. | 3.00 | \$351.00 | \$1,053.00 |
| 43849 | Textron | 102 | H Klein | Reviewed BGBC 2002 audit work papers for FHI. General file 1of 2. | 1.80 | \$351.00 | \$631.80 |
| 43849 | Textron | 102 | H Klein | Reviewed BGBC 2002 audit work papers for FHI. | 2.50 | \$351.00 | \$877.50 |
| 43849 | Textron | 102 | H Klein | Reviewed BGBC 2002 audit work papers for FHI. General file 2of 2. | 2.60 | \$351.00 | \$912.60 |
| 43850 | Textron | 102 | H Klein | Continue review of BGBC work papers. 2002 Fair Holdings Folder 2 of 2. | 2.00 | \$351.00 | \$702.00 |
| 43851 | Textron | 102 | H Klein | Continued review of BGBC Fair Holdings 2002 work papers and audit report. File 2 of 2. | 2.00 | \$351.00 | \$702.00 |
| 43851 | Textron | 102 | H Klein | Reviewed BGBC 2002 Holding audit work papers with related entities accounting records. | 2.50 | \$351.00 | \$877.50 |
| 43852 | Textron | 102 | H Klein | Continue reviewing BGBC work papers for 2002 Fair Holding audit. General file 2 of 2. | 4.00 | \$351.00 | \$1,404.00 |
| 43852 | Textron | 102 | H Klein | Worked on outline of my testimony. | 1.50 | \$351.00 | \$526.50 |
| 43853 | Textron | 102 | H Klein | Reviewed accounting literature as to standards for related party transactions. | 0.50 | \$351.00 | \$175.50 |
| 43853 | Textron | 102 | H Klein | Began reviewing my 11 boxes of files for the Textron trial. Completed box 1. | 2.50 | \$351.00 | \$877.50 |
| 43853 | Textron | 102 | H Klein | Prepared for meeting with Scott Holbrook on 1/23/20 which include summaries of my background: Cv (.2), cases (.6), types of investigations (.5), fees incurred and hours spent in the 10 years on this case (.5). | 1.80 | \$351.00 | \$631.80 |
| 43854 | Textron | 102 | H Klein | Reviewed several district and 6th circuit decisions. | 0.70 | \$351.00 | \$245.70 |
| 43854 | Textron | 102 | H Klein | Reviewed file box #2 which includes Unizan documents and court decisions. | 4.00 | \$351.00 | \$1,404.00 |
| 43854 | Travel | 34 | H Klein | Travel to Baker & Hostetler. | 0.60 | \$175.50 | \$105.30 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|---------|--|-------|--------------|------------|
| 43854 | Textron | 102 | H Klein | Meeting with Scott Holbrook - trial testimony prep. | 4.00 | \$351.00 | \$1,404.00 |
| 43854 | Travel | 34 | H Klein | Travel to office. | 0.70 | \$175.50 | \$122.85 |
| 43855 | Textron | 102 | H Klein | Prepared analysis of interest rates per request of Scot Holbrook. | 0.70 | \$351.00 | \$245.70 |
| 43855 | Textron | 102 | H Klein | Detailed reviewed BGBC letters of 2/21/05 and 4/5/05(exhibits 73 and 74) | 0.70 | \$351.00 | \$245.70 |
| 43855 | Textron | 102 | H Klein | Reviewed my opinion 5 regarding the Ponzi. | 0.90 | \$351.00 | \$315.90 |
| 43855 | Textron | 102 | H Klein | Reviewed Burk deposition transcripts and exhibits - trial prep. | 1.50 | \$351.00 | \$526.50 |
| 43855 | Textron | 102 | H Klein | Reviewed Coulter deposition transcripts and exhibits. | 2.80 | \$351.00 | \$982.80 |
| 43855 | Textron | 102 | H Klein | Reviewed Eichenberger deposition transcript and exhibits. | 0.90 | \$351.00 | \$315.90 |
| 43855 | Textron | 102 | H Klein | Reviewed DeRose deposition transcript and exhibits. | 1.10 | \$351.00 | \$386.10 |
| 43855 | Textron | 102 | H Klein | Reviewed Ohio securities offerings in 2002, 2003 and 2004.. | 0.80 | \$351.00 | \$280.80 |
| 43855 | Textron | 102 | H Klein | Reviewed Schlichte deposition transcript and exhibits. | 1.50 | \$351.00 | \$526.50 |
| 43855 | Textron | 102 | H Klein | Reviewed Wagner deposition transcript and exhibits. | 0.30 | \$351.00 | \$105.30 |
| 43856 | Textron | 102 | H Klein | Analyze why Obsidian stock price was so high as discussed in Schlichte's deposition. | 0.70 | \$351.00 | \$245.70 |
| 43856 | Textron | 102 | H Klein | Completed review of File box # 2. | 1.20 | \$351.00 | \$421.20 |
| 43856 | Textron | 102 | H Klein | Reviewed file box #3. Textron documents referenced in my report. | 4.50 | \$351.00 | \$1,579.50 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|-------------|--|-------|--------------|----------|
| 43856 | Textron | 102 | H Klein | Continued reviewing file box #3. Textron documents referenced in my report. | 2.70 | \$351.00 | \$947.70 |
| 43856 | Textron | 102 | H Klein | Reviewed exhibits marked in Kimmerling deposition. | 0.70 | \$351.00 | \$245.70 |
| 43856 | Textron | 102 | H Klein | Reviewed Osler deposition transcript and exhibits. | 0.80 | \$351.00 | \$280.80 |
| 43856 | Textron | 102 | H Klein | Summarized open items for last two days of review. | 0.40 | \$351.00 | \$140.40 |
| 43857 | Textron | 102 | H Klein | Reviewed file box #3. Ponzi research files. | 1.10 | \$351.00 | \$386.10 |
| 43857 | Textron | 102 | H Klein | Reviewed file box #3. Notes regarding Goetzler Valuation of Obsidian as of 9/14/2005. | 0.70 | \$351.00 | \$245.70 |
| 43857 | Textron | 102 | H Klein | Reviewed Obsidian's server files for trading prices of Obsidian stock in 2004 and 2005 to match with 10-Ks. | 0.60 | \$351.00 | \$210.60 |
| 43857 | Textron | 102 | H Klein | Cursory review of old expert report in the National Lampoon matter. | 0.30 | \$351.00 | \$105.30 |
| 43857 | Textron | 102 | H Klein | Reviewed File Box #3. Research material on related party transactions. | 0.40 | \$351.00 | \$140.40 |
| 43857 | Textron | 102 | H Klein | Reviewed Box #4. Open item lists. | 0.20 | \$351.00 | \$70.20 |
| 43857 | Textron | 102 | H Klein | Gathered relevant documents for an audit review of BGBC and Somerset opinions from our audit department. | 1.00 | \$351.00 | \$351.00 |
| 43857 | Textron | 102 | H Klein | Reviewed box 4 consisting of research material regarding Ponzi schemes, FASB 57, related parties, auditing guides. | 2.20 | \$351.00 | \$772.20 |
| 43857 | Textron | 102 | Ryan Siebel | Review Reports for Howard | 1.00 | \$440.00 | 440.00 |
| 43858 | Textron | 102 | H Klein | Reviewed Head deposition transcript and exhibits. | 0.70 | \$351.00 | \$245.70 |
| 43858 | Textron | 102 | H Klein | Cursory reviewed my declaration dated 11/3/17 | 0.30 | \$351.00 | \$105.30 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|---------------|--|-------|--------------|------------|
| 43858 | Textron | 102 | H Klein | Reviewed Kimmerling deposition transcript (first part, examination by Warren) and exhibits. | 2.30 | \$351.00 | \$807.30 |
| 43859 | Textron | 102 | H Klein | Meeting with Brian Bash regarding Textron Trial. | 1.00 | \$351.00 | \$351.00 |
| 43859 | Textron | 102 | H Klein | Reviewed exhibit list to prepare for phone conference with Scott Holbrook. | 0.70 | \$351.00 | \$245.70 |
| 43859 | Textron | 102 | H Klein | Morning conference call with Scott Holbrook and Mike VanNiel. | 2.50 | \$351.00 | \$877.50 |
| 43859 | Textron | 102 | H Klein | Follow-up from morning meeting. | 0.30 | \$351.00 | \$105.30 |
| 43859 | Textron | 102 | H Klein | Afternoon conference call with Scott Holbrook and Mike VanNiel. | 3.60 | \$351.00 | \$1,263.60 |
| 43859 | Textron | 102 | H Klein | Follow-up from afternoon meeting. Reviewed exhibit list to my report as to documents that need authentication. | 1.80 | \$351.00 | \$631.80 |
| 43859 | Textron | 102 | Sean R. Saari | Analysis - Discussion with Howard re: status and next steps. | 0.20 | \$440.00 | 88.00 |
| 43860 | Textron | 102 | H Klein | Modified exhibit list to my report as to documents that need authentication. | 0.80 | \$351.00 | \$280.80 |
| 43860 | Textron | 102 | H Klein | Emailed my Textron loan schedule to Holbrook with explanation. | 0.10 | \$351.00 | \$35.10 |
| 43860 | Textron | 102 | H Klein | Worked on outline of my testimony during am. | 1.70 | \$351.00 | \$596.70 |
| 43860 | Textron | 102 | H Klein | Worked on outline of my testimony during afternoon. | 3.50 | \$351.00 | \$1,228.50 |
| 43860 | Textron | 102 | H Klein | Reviewed Kimmerling deposition transcript (second part, examination by Kalan) and exhibits. | 1.70 | \$351.00 | \$596.70 |
| 43860 | Textron | 102 | Ryan Siebel | Review financial statements | 1.90 | \$440.00 | 836.00 |
| 43861 | Textron | 102 | H Klein | Telephone call with Scott Holbrook regarding testimony. | 0.20 | \$351.00 | \$70.20 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|---------|--|-------|--------------|----------|
| 43861 | Textron | 102 | H Klein | Compared deposition exhibit 321 with other copies to identify the 11 missing pages from the exhibit. | 0.60 | \$351.00 | \$210.60 |
| 43861 | Textron | 102 | H Klein | Reviewed box 9 to pull for key documents to be review. | 0.70 | \$351.00 | \$245.70 |
| 43861 | Textron | 102 | H Klein | Reviewed box 8 to pull for key documents to be review. | 0.60 | \$351.00 | \$210.60 |
| 43861 | Textron | 102 | H Klein | Reviewed box 7 to pull for key documents to be review. | 0.40 | \$351.00 | \$140.40 |
| 43861 | Textron | 102 | H Klein | Reviewed box 6 to pull for key documents to be review. | 0.20 | \$351.00 | \$70.20 |
| 43861 | Textron | 102 | H Klein | Reviewed box 5 to pull for key documents to be review. | 0.30 | \$351.00 | \$105.30 |
| 43861 | Textron | 102 | H Klein | Telephone call with Scott Holbrook regarding exhibits. | 1.90 | \$351.00 | \$666.90 |
| 43861 | Textron | 102 | H Klein | Follow-up from morning meeting with Holbrook. | 1.20 | \$351.00 | \$421.20 |
| 43861 | Textron | 102 | H Klein | Telephone call with Scott Holbrook, Dan Warren and Michael Van Niel regarding exhibits. | 1.80 | \$351.00 | \$631.80 |
| 43862 | Textron | 102 | H Klein | Follow-up phone call by researching the original inter-co. loan files and creating PDF files. | 1.30 | \$351.00 | \$456.30 |
| 43862 | Textron | 102 | H Klein | Reviewed Obsidian 10/31/2005 Form 10K and Form 10K/A. | 0.40 | \$351.00 | \$140.40 |
| 43862 | Textron | 102 | H Klein | Searched for inter-co. loan schedules marked as exhibits. | 0.70 | \$351.00 | \$245.70 |
| 43862 | Textron | 102 | H Klein | Added to list of documents for authentication based on conversation with Holbrook. | 0.80 | \$351.00 | \$280.80 |
| 43862 | Textron | 102 | H Klein | Reviewed my declaration dated 11/3/2017 per request from Holbrook. | 0.70 | \$351.00 | \$245.70 |
| 43862 | Textron | 102 | H Klein | Telephone call with Brian Bash regarding Textron loan. | 0.30 | \$351.00 | \$105.30 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|---------------|--|-------|--------------|------------|
| 43862 | Textron | 102 | H Klein | Reviewed my declaration dated 11/3/2017 per request from Holbrook. | 1.50 | \$351.00 | \$526.50 |
| 43862 | Textron | 102 | H Klein | Telephone call with Scott Holbrook regarding exhibits. | 3.10 | \$351.00 | \$1,088.10 |
| 43863 | Textron | 102 | H Klein | Added to list of documents for authentication based on conversation with Holbrook. | 1.10 | \$351.00 | \$386.10 |
| 43863 | Textron | 102 | H Klein | Reviewed my declaration dated 11/3/2017 per request from Holbrook. | 1.60 | \$351.00 | \$561.60 |
| 43863 | Textron | 102 | H Klein | Telephone call with Scott Holbrook, (Michael Van Niel entered part way through call) regarding exhibits. | 2.50 | \$351.00 | \$877.50 |
| 43863 | Textron | 102 | H Klein | Reviewed Klein summary schedules without adjustments. | 0.70 | \$351.00 | \$245.70 |
| 43863 | Textron | 102 | H Klein | Completed detailed review of my declaration dated 11/3/2017 per request from Holbrook. | 1.50 | \$351.00 | \$526.50 |
| 43864 | Textron | 102 | H Klein | Responded to Holbrook's inquiry about Exhibit 1141A, B, C & D. | 0.70 | \$351.00 | \$245.70 |
| 43864 | Textron | 102 | H Klein | Reviewed FASB 57 Related parties in detail. | 0.40 | \$351.00 | \$140.40 |
| 43864 | Textron | 102 | H Klein | Reviewed AICPA Section 550 re: Related parties. | 0.80 | \$351.00 | \$280.80 |
| 43864 | Textron | 102 | H Klein | Telephone call with Scott Holbrook regarding exhibits. | 0.10 | \$351.00 | \$35.10 |
| 43864 | Textron | 102 | H Klein | Worked on outline of my testimony, researched open items and examined appropriate documents. | 2.60 | \$351.00 | \$912.60 |
| 43864 | Textron | 102 | H Klein | Telephone call with Scott Holbrook regarding exhibits. | 0.20 | \$351.00 | \$70.20 |
| 43864 | Textron | 102 | H Klein | Worked on outline of my testimony, researched open items and examined appropriate documents. | 2.10 | \$351.00 | \$737.10 |
| 43864 | Textron | 102 | Sean R. Saari | Analysis - Review of valuation analyses. | 0.60 | \$440.00 | 264.00 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|---------|---|-------|--------------|------------|
| 43865 | Textron | 102 | H Klein | Reviewed my supplemental declaration prepared for SEC in their litigation against Tim Durham et al. | 0.30 | \$351.00 | \$105.30 |
| 43865 | Textron | 102 | H Klein | Reviewed SEC action against Ponzi schemes. | 0.10 | \$351.00 | \$35.10 |
| 43865 | Textron | 102 | H Klein | Worked in the morning on the outline of my testimony regarding Ponzi, researched open items and examined appropriate documents. | 3.50 | \$351.00 | \$1,228.50 |
| 43865 | Textron | 102 | H Klein | Worked in the afternoon on the outline of my testimony regarding Ponzi, researched open items and examined appropriate documents. | 2.20 | \$351.00 | \$772.20 |
| 43865 | Textron | 102 | H Klein | Telephone call with Scott Holbrook regarding exhibits. | 0.70 | \$351.00 | \$245.70 |
| 43866 | Textron | 102 | H Klein | Reviewed files and documents in prep for meeting at Baker & Hostetler. | 1.50 | \$351.00 | \$526.50 |
| 43866 | Travel | 34 | H Klein | Travel from office to Baker & Hostetler. | 0.70 | \$175.50 | \$122.85 |
| 43866 | Textron | 102 | H Klein | Meeting with Scott Holbrook and Mike VanNiel regarding exhibits and prep for meeting with Eileen Hostetler (Noon to 8.30pm). | 8.50 | \$351.00 | \$2,983.50 |
| 43866 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.80 | \$175.50 | \$140.40 |
| 43867 | Textron | 102 | H Klein | Analyzed FHI's QuickBooks as to posting date and users. | 0.70 | \$351.00 | \$245.70 |
| 43867 | Textron | 102 | H Klein | Analyzed DCI's QuickBooks as to posting date and users. | 0.70 | \$351.00 | \$245.70 |
| 43867 | Textron | 102 | H Klein | Analyzed Durham's QuickBooks as to posting date and users. | 0.60 | \$351.00 | \$210.60 |
| 43867 | Travel | 34 | H Klein | Travel to Baker & Hostetler. | 0.80 | \$175.50 | \$140.40 |
| 43867 | Textron | 102 | H Klein | Meeting with Eileen Hostetler, Scott Holbrook and Mike VanNiel. | 5.50 | \$351.00 | \$1,930.50 |
| 43867 | Travel | 34 | H Klein | Travel from Baker & Hostetler to Office. Drop off computers. Bad weather. | 1.00 | \$175.50 | \$175.50 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|---------------|---|-------|--------------|------------|
| 43867 | Textron | 102 | H Klein | Prepared a PDF file of Eileen Hostetler's related party excel file consisting of 30 tabs. | 0.50 | \$351.00 | \$175.50 |
| 43867 | Textron | 102 | Sean R. Saari | Analysis - Review of reports. | 0.30 | \$440.00 | 132.00 |
| 43868 | Textron | 102 | H Klein | Meeting with Brian Bash regarding Textron matter. | 1.00 | \$351.00 | \$351.00 |
| 43868 | Textron | 102 | H Klein | Review the transcript of my deposition dated 9/19/2017. | 3.50 | \$351.00 | \$1,228.50 |
| 43868 | Textron | 102 | H Klein | Telephone call with Scott Holbrook regarding exhibits. | 0.20 | \$351.00 | \$70.20 |
| 43868 | Textron | 102 | H Klein | Telephone call with Scott Holbrook regarding consumer paper and subsequent research. | 0.40 | \$351.00 | \$140.40 |
| 43868 | Textron | 102 | Sean R. Saari | Analysis - Review of expert reports. | 3.40 | \$440.00 | 1,496.00 |
| 43869 | Travel | 34 | H Klein | Travel office to Cuyahoga Falls storage basement. | 0.70 | \$175.50 | \$122.85 |
| 43869 | Textron | 102 | H Klein | Reviewed documents in Cuyahoga Falls basement storage per request from Scott Holbrook. | 2.30 | \$351.00 | \$807.30 |
| 43869 | Travel | 34 | H Klein | Travel from Cuyahoga Falls to office. | 0.80 | \$175.50 | \$140.40 |
| 43869 | Textron | 102 | H Klein | Comparison of notes marked in Osler with Klein Exhibits per request from Holbrook. | 1.10 | \$351.00 | \$386.10 |
| 43869 | Textron | 102 | H Klein | Reviewed items on my to do list that required follow-up as to my testimony outline. | 1.50 | \$351.00 | \$526.50 |
| 43869 | Textron | 102 | H Klein | Telephone conversation with Scott Holbrook regarding my declaration on documents. | 1.40 | \$351.00 | \$491.40 |
| 43869 | Textron | 102 | H Klein | Organized files and updated to do list. | 0.50 | \$351.00 | \$175.50 |
| 43870 | Textron | 102 | H Klein | Worked on declaration as to documents that I can authenticate. | 4.80 | \$351.00 | \$1,684.80 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Group- ing | Staff | Description | Hours | Billing rate | Fees |
|-------------|----------------|-----------------------|---------------|--|--------------|-------------------------|-------------|
| 43870 | Textron | 102 | H Klein | Telephone conversation with Scott Holbrook regarding my declaration on documents. | 1.10 | \$351.00 | \$386.10 |
| 43870 | Textron | 102 | H Klein | Telephone conversation with Scott Holbrook regarding my declaration on documents. | 3.80 | \$351.00 | \$1,333.80 |
| 43870 | Textron | 102 | Sean R. Saari | Analysis - Review of valuation reports and Howard's report. | 0.70 | \$440.00 | 308.00 |
| 43871 | Textron | 102 | H Klein | Reviewed notes to my expert report to prepare for meeting with Scott Holbrook. | 0.70 | \$351.00 | \$245.70 |
| 43871 | Travel | 34 | H Klein | Travel to Baker & Hostetler | 0.70 | \$175.50 | \$122.85 |
| 43871 | Textron | 102 | H Klein | Meeting with Scott Holbrook to prepare for and review my declaration. | 7.00 | \$351.00 | \$2,457.00 |
| 43871 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.70 | \$175.50 | \$122.85 |
| 43871 | Textron | 102 | H Klein | Telephone conversation with Scott Holbrook regarding exhibits and Textron documents. | 0.30 | \$351.00 | \$105.30 |
| 43871 | Textron | 102 | Sean R. Saari | Analysis - Review of reports and related follow-up with Howard. | 2.30 | \$440.00 | 1,012.00 |
| 43872 | Textron | 102 | H Klein | Reviewed Rebekah Smith's (Textron's expert) report - Sections A-D. | 4.20 | \$351.00 | \$1,474.20 |
| 43872 | Textron | 102 | H Klein | Telephone conversation with Scott Holbrook regarding exhibits and Textron documents. | 0.20 | \$351.00 | \$70.20 |
| 43872 | Textron | 102 | H Klein | Reviewed various aspects of Textron's BBC processing before and after 1/6/04. | 2.10 | \$351.00 | \$737.10 |
| 43872 | Textron | 102 | H Klein | Telephone conversation with Scott Holbrook regarding exhibits and Textron documents. | 0.30 | \$351.00 | \$105.30 |
| 43872 | Textron | 102 | H Klein | Preliminary discussion with Sean Saari regarding Smith's report. | 0.20 | \$351.00 | \$70.20 |
| 43872 | Textron | 102 | H Klein | Discussion with Bob Ranallo regarding BBC. | 0.40 | \$351.00 | \$140.40 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|-------------------|---|-------|--------------|------------|
| 43872 | Textron | 102 | H Klein | Reviewed various GAAP and GAAS authorities as follow-up to my review of Smith's report. | 1.80 | \$351.00 | \$631.80 |
| 43872 | Textron | 102 | Robert A. Ranallo | Conference with Howard Klein re damages analysis | 0.40 | \$440.00 | 176.00 |
| 43872 | Textron | 102 | Sean R. Saari | Analysis - Discussion with Howard re: report review. | 0.40 | \$440.00 | 176.00 |
| 43873 | Textron | 102 | H Klein | Reviewed Rebekah Smith's (Textron's expert) report - Section E. | 2.20 | \$351.00 | \$772.20 |
| 43873 | Textron | 102 | H Klein | Telephone conversation with Scott Holbrook regarding exhibits and Textron documents. | 0.40 | \$351.00 | \$140.40 |
| 43873 | Textron | 102 | H Klein | Drafting questions for Smith cross testimony. | 1.40 | \$351.00 | \$491.40 |
| 43873 | Textron | 102 | H Klein | Reviewed notes from my initial review in 2017 of Smith's report. | 0.80 | \$351.00 | \$280.80 |
| 43873 | Textron | 102 | H Klein | Meeting with Sean Saari to discuss issues in Smith report. | 2.20 | \$351.00 | \$772.20 |
| 43873 | Textron | 102 | James C. Suttie | AICPA SAS 82 fraud standard | 0.20 | \$410.00 | 82.00 |
| 43873 | Textron | 102 | Sean R. Saari | Analysis - Meeting with Howard to review his report and opposing expert's report. | 2.20 | \$440.00 | 968.00 |
| 43874 | Textron | 102 | H Klein | Reviewed Statement on Auditing Standards #82. | 0.80 | \$351.00 | \$280.80 |
| 43874 | Travel | 34 | H Klein | Travel to Baker & Hostetler (increment weather) | 0.90 | \$175.50 | \$157.95 |
| 43874 | Textron | 102 | H Klein | Meeting with Scott Holbrook to prepare for and review my trial testimony. | 7.00 | \$351.00 | \$2,457.00 |
| 43874 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.70 | \$175.50 | \$122.85 |
| 43874 | Textron | 102 | H Klein | Analyzed my time records for entire case. | 1.00 | \$351.00 | \$351.00 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|---------------|--|-------|--------------|------------|
| 43875 | Textron | 102 | H Klein | Reviewed my analyses of Fair Finance's various investment accounts as to sources of payments to investors. | 1.80 | \$351.00 | \$631.80 |
| 43875 | Textron | 102 | H Klein | Reviewed my analyses of Fair Finance's various operating accounts as to sources of payments to investors. | 0.80 | \$351.00 | \$280.80 |
| 43875 | Textron | 102 | H Klein | Consulted with Sean Saari regarding investment account activities. | 0.30 | \$351.00 | \$105.30 |
| 43875 | Textron | 102 | H Klein | Reviewed my expert report - to prepare for meeting with Holbrook on 2/15 | 1.60 | \$351.00 | \$561.60 |
| 43875 | Textron | 102 | H Klein | Telephone conversation with Scott Holbrook regarding Fair Finance's transfers to Durham in 2002 and 2003. | 0.30 | \$351.00 | \$105.30 |
| 43875 | Textron | 102 | H Klein | Reviewed my expert report (135 pages) in detail - to prepare for meeting with Holbrook on 2/15. | 2.50 | \$351.00 | \$877.50 |
| 43875 | Textron | 102 | H Klein | Updated my analyses as to Fair Finance's cash flow and Textron's BBC. | 1.30 | \$351.00 | \$456.30 |
| 43875 | Textron | 102 | Sean R. Saari | Analysis - Discussion with Howard re: expert report. | 0.30 | \$440.00 | 132.00 |
| 43876 | Travel | 34 | H Klein | Travel to Baker & Hostetler | 0.70 | \$175.50 | \$122.85 |
| 43876 | Textron | 102 | H Klein | Meeting with Scott Holbrook to prepare for and review my trial testimony. | 7.00 | \$351.00 | \$2,457.00 |
| 43876 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.70 | \$175.50 | \$122.85 |
| 43876 | Textron | 102 | H Klein | Reviewed outline of my testimony. | 1.10 | \$351.00 | \$386.10 |
| 43877 | Textron | 102 | H Klein | Worked on charts for my testimony. | 3.20 | \$351.00 | \$1,123.20 |
| 43877 | Textron | 102 | H Klein | Telephone conversation with Scott Holbrook regarding charts for testimony | 0.40 | \$351.00 | \$140.40 |
| 43877 | Textron | 102 | H Klein | Modified tables for trial exhibits. | 1.90 | \$351.00 | \$666.90 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|---------|---|-------|--------------|------------|
| 43877 | Textron | 102 | H Klein | Continue my rereading of my expert report (135 pages) in detail - to prepare for meeting with Holbrook on 2/18. | 2.30 | \$351.00 | \$807.30 |
| 43877 | Textron | 102 | H Klein | Reread my deposition transcript per request from Brian Bash. | 1.60 | \$351.00 | \$561.60 |
| 43878 | Textron | 102 | H Klein | Researched dates for Holbrook. | 0.30 | \$351.00 | \$105.30 |
| 43878 | Textron | 102 | H Klein | Reviewed Holbrook's requests for documents. | 0.10 | \$351.00 | \$35.10 |
| 43878 | Textron | 102 | H Klein | Reviewed outline of my testimony. | 3.70 | \$351.00 | \$1,298.70 |
| 43878 | Textron | 102 | H Klein | Telephone conversation with Scott Holbrook regarding the outline | 0.30 | \$351.00 | \$105.30 |
| 43878 | Textron | 102 | H Klein | Reviewed outline of my testimony. | 4.20 | \$351.00 | \$1,474.20 |
| 43879 | Travel | 34 | H Klein | Travel to Baker & Hostetler | 0.70 | \$175.50 | \$122.85 |
| 43879 | Textron | 102 | H Klein | Meeting with Scott Holbrook prepare for and review my trial testimony. | 7.80 | \$351.00 | \$2,737.80 |
| 43879 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.70 | \$175.50 | \$122.85 |
| 43879 | Textron | 102 | H Klein | Reviewed outline of my testimony. | 0.80 | \$351.00 | \$280.80 |
| 43879 | Textron | 102 | H Klein | Reviewed exhibits for testimony. | 0.70 | \$351.00 | \$245.70 |
| 43880 | Travel | 34 | H Klein | Travel office to Baker & Hostetler | 0.70 | \$175.50 | \$122.85 |
| 43880 | Textron | 102 | H Klein | Meeting with Scott Holbrook prepare for and review my trial testimony. | 7.50 | \$351.00 | \$2,632.50 |
| 43880 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.70 | \$175.50 | \$122.85 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|-----------------|---|-------|--------------|------------|
| 43880 | Textron | 102 | H Klein | Reviewed exhibits needed for trial. | 1.20 | \$351.00 | \$421.20 |
| 43881 | Textron | 102 | Alyson Fieldman | Assisted Howard Klein with graphic representation of data | 1.00 | \$357.00 | 357.00 |
| 43881 | Textron | 102 | H Klein | Based on prior day meeting, worked on trial testimony and exhibits. | 7.00 | \$351.00 | \$2,457.00 |
| 43881 | Textron | 102 | H Klein | Preparation of special chart for trial. | 0.40 | \$351.00 | \$140.40 |
| 43882 | Textron | 102 | Alyson Fieldman | Assisted Howard Klein with graphic representation of data | 0.20 | \$357.00 | 71.40 |
| 43882 | Travel | 34 | H Klein | Travel office to Baker & Hostetler | 0.70 | \$175.50 | \$122.85 |
| 43882 | Textron | 102 | H Klein | Meeting with Scott Holbrook prepare for and review my trial testimony. | 9.30 | \$351.00 | \$3,264.30 |
| 43882 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.70 | \$175.50 | \$122.85 |
| 43882 | Textron | 102 | H Klein | Worked on exhibits for my trial testimony. | 1.50 | \$351.00 | \$526.50 |
| 43883 | Textron | 102 | H Klein | Worked on exhibits for my trial testimony. | 2.20 | \$351.00 | \$772.20 |
| 43883 | Travel | 34 | H Klein | Travel office to Baker & Hostetler | 0.60 | \$175.50 | \$105.30 |
| 43883 | Textron | 102 | H Klein | Meeting with Scott Holbrook to prepare for and review my trial testimony. | 5.50 | \$351.00 | \$1,930.50 |
| 43883 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.60 | \$175.50 | \$105.30 |
| 43883 | Textron | 102 | H Klein | Read Accounting SAS 82 and 99 regarding fraud and FASB 57 regarding related party transactions. | 1.30 | \$351.00 | \$456.30 |
| 43884 | Textron | 102 | H Klein | Reviewed other references in GAAP and GAAS. | 1.10 | \$351.00 | \$386.10 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|-----------------|---|-------|--------------|------------|
| 43884 | Textron | 102 | H Klein | Worked on exhibits for trial. | 1.20 | \$351.00 | \$421.20 |
| 43884 | Travel | 34 | H Klein | Travel office to Baker & Hostetler | 0.70 | \$175.50 | \$122.85 |
| 43884 | Textron | 102 | H Klein | Meeting with Scott Holbrook to prepare for and review my trial testimony. | 5.00 | \$351.00 | \$1,755.00 |
| 43884 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.60 | \$175.50 | \$105.30 |
| 43885 | Textron | 102 | Alyson Fieldman | Worked with Howard to tweak graphics | 0.80 | \$357.00 | 285.60 |
| 43885 | Textron | 102 | H Klein | Worked on exhibits for trial. | 2.00 | \$351.00 | \$702.00 |
| 43885 | Textron | 102 | H Klein | Meeting with Alyson Fieldman regarding chart | 0.30 | \$351.00 | \$105.30 |
| 43885 | Textron | 102 | H Klein | Reviewed files for preparation of testimony. | 1.10 | \$351.00 | \$386.10 |
| 43885 | Textron | 102 | H Klein | Reviewed outline of my testimony, researched missing info. | 3.50 | \$351.00 | \$1,228.50 |
| 43885 | Textron | 102 | H Klein | Reviewed BGBC April 2005 letter. | 0.50 | \$351.00 | \$175.50 |
| 43885 | Textron | 102 | H Klein | Reviewed BGBC 2002 work papers. | 1.50 | \$351.00 | \$526.50 |
| 43885 | Textron | 102 | H Klein | Reviewed key issues for my trial testimony. | 2.50 | \$351.00 | \$877.50 |
| 43886 | Travel | 34 | H Klein | Travel office to Baker & Hostetler | 0.80 | \$175.50 | \$140.40 |
| 43886 | Textron | 102 | H Klein | Meeting with Scott Holbrook to prepare for and review my trial testimony. | 1.50 | \$351.00 | \$526.50 |
| 43886 | Textron | 102 | H Klein | Reviewed work papers regarding collateral. | 3.50 | \$351.00 | \$1,228.50 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|---------|---|-------|--------------|------------|
| 43886 | Textron | 102 | H Klein | Meeting with Scott Holbrook to prepare for and review my trial testimony. | 4.50 | \$351.00 | \$1,579.50 |
| 43886 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.70 | \$175.50 | \$122.85 |
| 43886 | Textron | 102 | H Klein | Read and reviewed Jeffrey Johnston's report from Fortress matter. | 1.10 | \$351.00 | \$386.10 |
| 43887 | Travel | 34 | H Klein | Travel office to Baker & Hostetler | 0.70 | \$175.50 | \$122.85 |
| 43887 | Textron | 102 | H Klein | Reviewed notes to prepare for testimony. | 3.50 | \$351.00 | \$1,228.50 |
| 43887 | Textron | 102 | H Klein | Researched Textron's 2019 10K for Brian Bash. | 0.40 | \$351.00 | \$140.40 |
| 43887 | Textron | 102 | H Klein | Reviewed notes to determine charts and exhibits needed for testimony. | 2.20 | \$351.00 | \$772.20 |
| 43887 | Textron | 102 | H Klein | Meeting with Scott Holbrook to work on exhibits for my trial testimony. | 3.50 | \$351.00 | \$1,228.50 |
| 43887 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.70 | \$175.50 | \$122.85 |
| 43887 | Textron | 102 | H Klein | Cleared to do notes from meeting. | 1.50 | \$351.00 | \$526.50 |
| 43888 | Travel | 34 | H Klein | Travel office to Baker & Hostetler (poor weather) | 0.90 | \$175.50 | \$157.95 |
| 43888 | Textron | 102 | H Klein | Meeting with Scott Holbrook to work on final tune up on my trial testimony. | 10.50 | \$351.00 | \$3,685.50 |
| 43888 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.70 | \$175.50 | \$122.85 |
| 43888 | Textron | 102 | H Klein | Final review of notes and exhibits prior to testimony. | 2.30 | \$351.00 | \$807.30 |
| 43889 | Travel | 34 | H Klein | Travel office to Baker & Hostetler. | 0.70 | \$175.50 | \$122.85 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|---------------|---|-------|--------------|------------|
| 43889 | Textron | 102 | H Klein | Reviewed notes and prepared to testify. | 2.00 | \$351.00 | \$702.00 |
| 43889 | Travel | 34 | H Klein | Walked to court house. | 0.30 | \$175.50 | \$52.65 |
| 43889 | Textron | 102 | H Klein | Reviewed notes while waiting in witness room to be called to testify. | 3.00 | \$351.00 | \$1,053.00 |
| 43889 | Textron | 102 | H Klein | Conferred with Scott Holbrook. | 0.30 | \$351.00 | \$105.30 |
| 43889 | Textron | 102 | H Klein | Testified in federal court. | 3.00 | \$351.00 | \$1,053.00 |
| 43889 | Travel | 34 | H Klein | Travel from court house to office. | 1.10 | \$175.50 | \$193.05 |
| 43889 | Textron | 102 | H Klein | Reviewed notes in preparation for cross-examination on Monday. | 1.70 | \$351.00 | \$596.70 |
| 43889 | Textron | 102 | Sean R. Saari | Analysis - Gathered accounting guidance requested by Howard. | 0.40 | \$440.00 | 176.00 |
| 43890 | Textron | 102 | H Klein | Prepared for cross examination - Reviewed BGBC work papers. | 2.20 | \$351.00 | \$772.20 |
| 43890 | Textron | 102 | H Klein | Prepared for cross examination - Reviewed collateral files. | 1.20 | \$351.00 | \$421.20 |
| 43890 | Textron | 102 | H Klein | Prepared for cross examination - Reviewed GASS and GAAP. | 0.50 | \$351.00 | \$175.50 |
| 43890 | Textron | 102 | H Klein | Reviewed BrightPoint files. | 0.70 | \$351.00 | \$245.70 |
| 43890 | Textron | 102 | H Klein | Prepared for cross examination - Reviewed my deposition transcript. | 0.40 | \$351.00 | \$140.40 |
| 43890 | Textron | 102 | H Klein | Prepared for cross examination - Reviewed Exhibit 618 from my deposition and other documents. | 0.70 | \$351.00 | \$245.70 |
| 43890 | Textron | 102 | H Klein | Prepared for cross examination - Reviewed Exhibit 619 from my deposition and other documents. | 0.70 | \$351.00 | \$245.70 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|---------|---|-------|--------------|----------|
| 43890 | Textron | 102 | H Klein | Prepared for cross examination - Reviewed Exhibit 620 from my deposition | 0.30 | \$351.00 | \$105.30 |
| 43890 | Textron | 102 | H Klein | Prepared for cross examination - Reviewed Exhibit 621 from my deposition | 0.20 | \$351.00 | \$70.20 |
| 43890 | Textron | 102 | H Klein | Prepared for cross examination - Reviewed Exhibit 622 from my deposition | 0.30 | \$351.00 | \$105.30 |
| 43890 | Textron | 102 | H Klein | Prepared for cross examination - Reviewed Exhibits 625-638 and my overall fee summary. | 0.40 | \$351.00 | \$140.40 |
| 43890 | Textron | 102 | H Klein | Prepared for cross examination - Reviewed my deposition transcript and related documents. | 1.20 | \$351.00 | \$421.20 |
| 43891 | Textron | 102 | H Klein | Follow-up on questions noted in my deposition taken by Textron. | 1.30 | \$351.00 | \$456.30 |
| 43891 | Textron | 102 | H Klein | Reviewed substance vs form issue from GAAP and GAAS. | 1.00 | \$351.00 | \$351.00 |
| 43891 | Textron | 102 | H Klein | Reviewed PCAOB related party standards. | 0.60 | \$351.00 | \$210.60 |
| 43891 | Textron | 102 | H Klein | Reviewed my expert report in the Group B litigation. | 1.50 | \$351.00 | \$526.50 |
| 43891 | Textron | 102 | H Klein | Reviewed my expert report in the McKibbon litigation. | 1.20 | \$351.00 | \$421.20 |
| 43891 | Textron | 102 | H Klein | Reviewed my expert report in the Fortress litigation. | 1.60 | \$351.00 | \$561.60 |
| 43891 | Textron | 102 | H Klein | Reviewed my expert report in the National Lampoon litigation. | 0.70 | \$351.00 | \$245.70 |
| 43891 | Textron | 102 | H Klein | Final review of my key notes. | 2.10 | \$351.00 | \$737.10 |
| 43892 | Travel | 34 | H Klein | Traveled to court house. | 1.00 | \$175.50 | \$175.50 |
| 43892 | Textron | 102 | H Klein | Reviewed notes while waiting in witness room to be called to testify. | 0.50 | \$351.00 | \$175.50 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|---------------|---|-------|--------------|------------|
| 43892 | Textron | 102 | H Klein | Testified in federal court. | 3.50 | \$351.00 | \$1,228.50 |
| 43892 | Travel | 34 | H Klein | Travel from court house to office. | 0.90 | \$175.50 | \$157.95 |
| 43892 | Textron | 102 | H Klein | Organized and refiled documents after testifying. | 0.70 | \$351.00 | \$245.70 |
| 43892 | Textron | 102 | H Klein | Extracted documents from 11 boxes of Textron trial documents for preparation for Rebecca Smith's cross examination. | 2.40 | \$351.00 | \$842.40 |
| 43892 | Textron | 102 | H Klein | Reviewed key documents for preparation for Rebecca Smith's cross examination. | 2.50 | \$351.00 | \$877.50 |
| 43893 | Travel | 34 | H Klein | Travel office to Baker & Hostetler | 0.80 | \$175.50 | \$140.40 |
| 43893 | Textron | 102 | H Klein | Reviewed in detail the exhibits Textron plans to use for the Smith testimony. | 3.50 | \$351.00 | \$1,228.50 |
| 43893 | Textron | 102 | H Klein | Reading Smith's deposition transcript | 0.50 | \$351.00 | \$175.50 |
| 43893 | Textron | 102 | H Klein | Worked with Scott Holbrook on Smith's cross examination. | 7.00 | \$351.00 | \$2,457.00 |
| 43893 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.70 | \$175.50 | \$122.85 |
| 43893 | Textron | 102 | Sean R. Saari | Analysis - Multiple calls with Howard. Development of alternative approach for GBQ valuation analysis. | 2.30 | \$440.00 | 1,012.00 |
| 43894 | Travel | 34 | H Klein | Travel office to Baker & Hostetler | 0.80 | \$175.50 | \$140.40 |
| 43894 | Textron | 102 | H Klein | Reviewed notes regarding Smith's report. | 1.10 | \$351.00 | \$386.10 |
| 43894 | Textron | 102 | H Klein | Reviewed Kimmerling's deposition exhibits. | 2.20 | \$351.00 | \$772.20 |
| 43894 | Textron | 102 | H Klein | Worked with Scott Holbrook on Smith's cross examination. | 6.00 | \$351.00 | \$2,106.00 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Grouping | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|----------|---------------|--|-------|--------------|----------|
| 43894 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.70 | \$175.50 | \$122.85 |
| 43894 | Travel | 34 | H Klein | Reviewed demonstrative exhibits Textron plans to use for the Smith testimony. | 2.20 | \$175.50 | \$386.10 |
| 43895 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.70 | \$175.50 | \$122.85 |
| 43895 | Textron | 102 | H Klein | Follow-up issues with demonstrative exhibits Textron plans to use for the Smith testimony. | 2.20 | \$351.00 | \$772.20 |
| 43895 | Travel | 34 | H Klein | Travel to court house | 0.30 | \$175.50 | \$52.65 |
| 43895 | Textron | 102 | H Klein | At court house. | 3.00 | \$175.50 | \$526.50 |
| 43895 | Textron | 102 | H Klein | Attended Rebekah Smith's deposition. | 2.50 | \$351.00 | \$877.50 |
| 43895 | Travel | 34 | H Klein | Travel courthouse to Baker & Hostetler | 0.30 | \$175.50 | \$52.65 |
| 43895 | Textron | 102 | H Klein | Worked with Scott Holbrook on Smith's cross examination. | 2.50 | \$351.00 | \$877.50 |
| 43895 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.70 | \$175.50 | \$122.85 |
| 43895 | Textron | 102 | Sean R. Saari | Review of Smith testimony slides. Related call with Howard to discuss. | 0.50 | \$440.00 | 220.00 |
| 43896 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.70 | \$175.50 | \$122.85 |
| 43896 | Travel | 34 | H Klein | Travel to court house | 0.30 | \$175.50 | \$52.65 |
| 43896 | Textron | 102 | H Klein | Attended Rebekah Smith's deposition. | 2.00 | \$351.00 | \$702.00 |
| 43896 | Travel | 34 | H Klein | Travel courthouse to Baker & Hostetler to pickup two boxes of documents to return to office. | 0.30 | \$175.50 | \$52.65 |

Marcum LLP/Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

| Date | Project | Group- ing | Staff | Description | Hours | Billing rate | Fees |
|-------|---------|---------------|---------|--|--------|-----------------|--------------|
| 43896 | Travel | 34 | H Klein | Travel from Baker & Hostetler to office. | 0.70 | \$175.50 | \$122.85 |
| | | | | | ----- | ----- | ----- |
| | | | | | 568.21 | \$336.51 | \$191,208.30 |

EXHIBIT D

SUMMARY BY PROJECT BILLED BY MARCUM/SKODA MINOTTI

Marcum LLP/Skoda Minotti
Summary By Project
Exhibit D

| Project | Hours | Fees |
|--|---------------|---------------------|
| Secured and closed 7 branch offices | | |
| Secured and maintained complex computer system consisting of 30 servers | | |
| Learned various computer programs used by Fair including MAS200 (accounting system), Quick Books (accounting system), MIMCS (investor system), Fortis (dealer system) | | |
| Assisted dealers in their transition to another funding source and ongoing inquiries. | | |
| Assisted consumers with their financing loans | | |
| Determined outstanding investment certificates and earned interest for 5000 investors as of 2/7/10. | | |
| Prepared roll forward of investor activity from 2006 through 2009. | | |
| Government compliance issues including issuing final payroll reports for 2010, preparation and transmitting electronically over 5000 Form 1099s for 2009, investor Form 1099 inquiries, 401K plan dissolution, COBRA issues, | | |
| Analysis of pre-petition and post-petition creditors | | |
| Analysis of proof of claims | | |
| Claim processing | 0.10 | \$35.10 |
| Claim reconciliations | | |
| Preparation of SOFA and bankruptcy schedules | | |
| Reviewed and monitor collections on finance receivable performed by Duvera / Monteray | 1.20 | \$421.20 |
| Record management for records not seized by FBI. Reviewed, indexed 150 boxes from home office | | |
| Closed Fair Finance accounting books for months ending 11/30/09, 12/31/09 and 1/31/10 | | |
| Maintained accounting books for Fair finance during Trustee period | | |
| Traveled to Indianapolis to review 500 boxes of records seized by FBI | | |
| Access to FBI records after 5/31/10, limited to scanned documents which requires significant more time to locate documents | | |
| Meetings and cooperation with government agencies | | |
| Analysis of Ponzi scheme | | |
| Analysis of Fair Finance and Fair Holdings insolvency for McKibbin report | | |
| Analysis of fraudulent transfers | | |
| Substantive consolidation | | |
| Durham and Cochran general investigations | | |
| Analysis of over 70 related companies which conducted business that affected Fair Finance | | |
| Investigated real estate transactions involving Durham and Cochran | | |
| Investigated auto transactions and other assets | | |
| Tracing of Fair Finance cash movement through the numerous companies controlled by Durham | | |
| Investigated Durham's dealings with alleged third party companies such as Cell Star and National Lampoon | | |
| Investigated Durham's dealings with alleged third party Daniel Laikin | | |
| Investigated financing deals with Textron, Summit, Brevet and Fortress | | |
| Investigated accounting firms | | |
| | | |
| | | |
| General; meetings, background, emails, planning, mail | 3.41 | |
| Prepared fee application. (Billed at 50%) | 3.10 | \$544.05 |
| Travel at 50% | 40.70 | \$7,142.85 |
| | | |
| Preparation of expert report for McKibbin matter | | |
| Fortress / Textron litigation | | |
| Report for Fraudulent transfer litigation | | |
| Criminal Trial | | |
| National Lampoon | | |
| Textron | 519.70 | \$183,065.10 |
| Williams Trust trial | | |
| | | |
| Totals | 568.21 | \$191,208.30 |
| Average | 336.51 | |

EXHIBIT E

DESCRIPTION OF EXPENSES INCURRED BY MARCUM/SKODA MINOTTI


Marcum LLP/Skoda Minotti

Detail of Expenses Exhibit E

| Date | Code | Description of Expenses | Mileage | Amount |
|------------|----------------------------|--|---------|-----------------|
| 9/13/2019 | Meals | Breakfast meeting with Brian Bash in lieu of billing time. See time entry on 9/13/19 | | \$25.17 |
| 11/8/2019 | Mileage | Skoda Minotti office to Akron office to Cuyahoga Falls storage to Akron office to Cuyahoga Falls storage and back to Skoda Minotti. (88 miles) | 88 | \$51.04 |
| 11/27/2019 | Meals | Breakfast meeting with Brian Bash in lieu of billing time. See time entry on 11/27/19 | | \$27.52 |
| 11/27/2019 | Mileage | Travel to/from Fair Finance, Akron and Skoda Minotti. | 80 | \$46.40 |
| | Meals | Error | | (\$0.03) |
| 1/16/2020 | Mileage | Office to Baker & Hostetler | 20 | 11.60 |
| 1/16/2020 | Mileage | Baker & Hostetler to Office | 20 | 11.60 |
| 1/24/2020 | Mileage | Office to Baker & Hostetler | 20 | 11.60 |
| 1/24/2020 | Mileage | Baker & Hostetler to Office | 20 | 11.60 |
| | Office / Computer Supplies | Flash drives for backups | | 10.78 |
| 2/3/2020 | Mileage | Office to Baker & Hostetler | 20 | 11.60 |
| 2/5/2020 | Mileage | Baker & Hostetler to Office | 20 | 11.60 |
| 2/6/2020 | Mileage | Office to Baker & Hostetler | 20 | 11.60 |
| 2/6/2020 | Mileage | Baker & Hostetler to Office | 20 | 11.60 |
| 2/8/2020 | Mileage | Office to Cuyahoga Falls record storgae | 38 | 22.04 |
| 2/8/2020 | Mileage | Cuyahoga Falls record storage vto office | 38 | 22.04 |
| | Office / Computer Supplies | Light bulbs needed at storage facility - these are replacements I brought with me. | | 10.56 |
| 2/9/2020 | Mileage | Office to Baker & Hostetler | 20 | 11.60 |
| 2/10/2020 | Mileage | Baker & Hostetler to Office | 20 | 11.60 |
| 2/13/2020 | Mileage | Office to Baker & Hostetler | 20 | 11.60 |
| 2/13/2020 | Mileage | Baker & Hostetler to Office | 20 | 11.60 |
| | Parking and Tolls | Down town parking - weekend | | 10.00 |
| 2/15/2020 | Mileage | Office to Baker & Hostetler | 20 | 11.60 |
| 2/15/2020 | Mileage | Baker & Hostetler to Office | 20 | 11.60 |
| 2/15/2020 | Meals | Weekend meal | | 7.15 |
| 2/18/2020 | Mileage | Office to Baker & Hostetler | 20 | 11.60 |
| 2/18/2020 | Mileage | Baker & Hostetler to Office | 20 | 11.60 |
| 2/19/2020 | Mileage | Office to Baker & Hostetler | 20 | 11.60 |
| 2/19/2020 | Mileage | Baker & Hostetler to Office | 20 | 11.60 |
| 2/21/2020 | Mileage | Office to Baker & Hostetler | 20 | 11.60 |
| 2/21/2020 | Mileage | Baker & Hostetler to Office | 20 | 11.60 |
| | Parking and Tolls | Down town parking - weekend | | 10.00 |
| 2/22/2020 | Mileage | Office to Baker & Hostetler | 20 | 11.60 |
| 2/22/2020 | Mileage | Baker & Hostetler to Office | 20 | 11.60 |
| 2/22/2020 | Meals | Weekend meal | | 12.53 |
| | Parking and Tolls | Down town parking - weekend | | 10.00 |
| 2/23/2020 | Mileage | Office to Baker & Hostetler | 20 | 11.60 |
| 2/23/2020 | Mileage | Baker & Hostetler to Office | 20 | 11.60 |
| 2/25/2020 | Mileage | Office to Baker & Hostetler | 20 | 11.60 |
| 2/25/2020 | Mileage | Baker & Hostetler to Office | 20 | 11.60 |
| 2/25/2020 | Meals | Meal - working late | | 11.37 |
| 2/26/2020 | Mileage | Office to Baker & Hostetler | 20 | 11.60 |
| 2/26/2020 | Mileage | Baker & Hostetler to Office | 20 | 11.60 |
| 2/27/2020 | Mileage | Office to Baker & Hostetler | 20 | 11.60 |
| 2/27/2020 | Mileage | Baker & Hostetler to Office | 20 | 11.60 |
| 2/28/2020 | Mileage | Office to Baker & Hostetler | 20 | 11.60 |
| 2/28/2020 | Mileage | Baker & Hostetler to Office | 20 | 11.60 |
| | | | | ----- |
| | | Total | | \$647.77 |

Skoda Minotti
Summary of Expenses
Exhibit E

| Type of Expense | Amount |
|----------------------------|---------------|
| Meals | 83.71 |
| Mileage | 512.72 |
| Office / Computer Supplies | 21.34 |
| Parking and Tolls | 30.00 |
| Total | 647.77 |


The Original Pancake House
28700 Chagrin Blvd
Woodmere, Ohio 44122
(216) 292-7777

1046 Cheryl B
Tbl 21/1 Chk 9907 Gst 2
Sep13'19 08:40AM

1 Coffee 2.49
1 Fries/Eggs 7.69
Scrambled Beater 1.49
Subtotal 17.75

1 Two Eggs 1.39
1 Links 4.69
Subtotal 17.75
Tax 1.42
08:40AM Total 19.17

Please Pay Cashier
Thank You!

For your convenience we are
providing the following
gratuity calculations:

15% is \$2.66
18% is \$3.20
20% is \$3.55



The Original Pancake House
28700 Chagrin Blvd
Woodmere, Ohio 44122
(216) 292-7777

Date: Sep13'19 09:26AM
Card Type: MC
Acct #: XXXXXXXXXX0250K
Card Entry: KEYED
Trans Type: PURCHASE
Auth Code: 08589Z
Check: 9907
Table: 21/1
Server: 1046 Cheryl B

Subtotal: 19.17

TIP: 

TOTAL: 25.17

SIGNATURE
I AGREE TO PAY THE ABOVE TOTAL
ACCORDING TO MY CARD ISSUER
AGREEMENT.
*** CUSTOMER COPY ***

For your convenience we are
providing the following
gratuity calculations:

15% is \$2.66
18% is \$3.20
20% is \$3.55

The Original Pancake House
28700 Chagrin Blvd
Woodmere, Ohio 44122
T 216) 292-7777

Date: Nov 27 '19 09:14AM
Card Type: MC
Acct #: 1000XXXXXXX0250K
Card Entry: MOVED
Trans Type: PURCHASE
Auth Code: 031432
Chq #: 1163
Table: 201
Server: Kelli

Subtotal 22.53

TIP: 5

TOTAL 27.50

SIGNATURE

I AGREE TO PAY THE ABOVE TOTAL
ACCORDING TO MY CARD ISSUER
AGREEMENT

*** CUSTOMER COPY ***

For your convenience we are
providing the following
gratuity calculations:

15% is \$3.13

18% is \$3.75

20% is \$4.17

Micro Center

1349 S.O.M. Center Road
Mayfield Hts, OH 44124
General Manager Chris Tripodo
Text or Call (440) 449-7000

Reference: 051-PO-9145707
Date: 02/03/20 1:20 PM
Customer: HOWARD KLEIN
CSR: DALLAS D.

SALES RECEIPT

2 406769 IPSG 32GB USB 3.0
Sales ID: ---

9.98

SUBTOTAL:

9.98

TAX:

0.80

TOTAL:

10.78

XXXXXXXX1006 AMERICAN EXPRESS:

10.78

CHIP

AMERICAN EXPRESS

000000025010801

ARQC-80ECE7CC094285BF

UNLESS STATED ABOVE YOUR PURCHASE MAY BE RETURNED WITHIN
30 DAYS OF PURCHASE.

I AGREE TO PAY ABOVE CREDIT CARD TOTAL(S) ACCORDING TO
CARD ISSUER AGREEMENT (MERCHANT AGREEMENT IF CREDIT
VOUCHER).





**More saving.
More doing.SM**

6199 WILSON MILLS ROAD
HIGHLAND HEIGHTS, OHIO (440)684-1343

3842 00061 81317 02/09/20 05:38 PM
SALE SELF CHECKOUT

815508021477 ES75BR3DL2PK <A> 9.78
ECS 13.5W(75W) BR30 DL DIM ES LED 2P

| | | |
|---------------|-----------|---------|
| | SUBTOTAL | 9.78 |
| | SALES TAX | 0.78 |
| | TOTAL | \$10.56 |
| XXXXXXXXX5773 | GIFT CARD | 10.56 |
| CARD BALANCE | 39.44 | |
| | TA | |



3842 61 81317 02/09/2020 1021

RETURN POLICY DEFINITIONS
POLICY ID DAYS POLICY EXPIRES ON
A 1 90 05/09/2020

DID WE NAIL IT?

Take a short survey for a chance TO WIN
A \$5,000 HOME DEPOT GIFT CARD

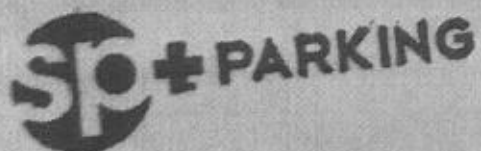
Opine en español

www.homedepot.com/survey

User ID: H8C 166765 162984
PASSWORD: 20109 162923

Entries must be completed within 14 days
of purchase. Entrants must be 18 or
older to enter. See complete rules on
website. No purchase necessary.

←←←← INSERT TICKET THIS SIDE UP



Find Parking at:

PARKING.com

34124 2/15/20 16:01 N\$10.00

04 A 032543 02/15/20 09:07



NICE ORDER YOU'VE GOT THERE

224 Euclid Avenue
Cleveland OH 44114
216.472.3023

Host: Ryan
ORDER #134

02/15/2020
12:25 PM
10036

Chicken Bowl 7.15

How're we doing? Let us know at
ChipotleFeedback.com
to win FREE Chipotle for a year!
Unique Code:

029 002 100 051 110 866 43

For complete rules visit our website.

| | |
|----------------|------|
| Subtotal | 7.15 |
| Tax | 0.00 |
| TAKE OUT Total | 7.15 |
| CP Card | 7.15 |
| Authorizing... | |
| Balance Due | 7.15 |

Don't throw away free Chipotle. Use this
receipt to earn Chipotle Rewards points.
Join Chipotle Rewards in our app
by visiting Chipotle.com/rewards
Bathroom Code: 3915

Memorial Plaza Garage

Pay Station Number: 7
Entered: 02/22/2020 10:55
Exited: 02/22/2020 16:28
Ticket Number: 34694
Transaction Number: 34429
Rate: A
Parking Fee: \$10.00
Total Tax: \$0.00

Total Fee: \$10.00
Fee Paid: \$10.00
Visa
XXXXXXXXXXXX4733
Approval Number: 46694G

Thank you for your visit
Please come again!



Yours Truly
Mayfield Village
440-461-0000
ytr.com

Server: Annie K
Check #19

02/22/20 7:26 AM
Table B15

| | |
|----------|---------|
| Sunrise | \$7.90 |
| Subtotal | \$7.90 |
| Tax | \$0.63 |
| Tip | \$4.00 |
| Total | \$12.53 |

| | |
|-------------|--------------|
| Credit Card | Swiped |
| Mastercard | xxxxxxxx0250 |
| Time | 7:39 AM |

| | |
|------------------|----------------|
| Transaction Type | Sale |
| Authorization | Approved |
| Approval Code | 08538Z |
| Payment ID | chtqsTwrcX7q |
| Card Reader | MAGTEK_EDYNAMO |

HOWARD KLEIN

YTR Gift Card. Its what to gift!

Enjoy YTR Fish Fry Ash Wednesday
and Every Friday
ytr.com

Memorial Plaza Garage

Pay Station Number: 7
Entered: 02/23/2020 10:39
Exited: 02/23/2020 16:03
Ticket Number: 35300
Transaction Number: 34490
Rate: A
Parking Fee: \$10.00
Total Tax: \$0.00

Total Fee: \$10.00
Fee Paid: \$10.00
Amex
XXXXXXXXXXXX1006
Approval Number: 584986

Thank you for your visit
Please come again!

8

Levy @ Huntington Convention
Center of Cleveland
31000003 tk

4325

FEB25 '20 12:35PM

| | |
|------------------|-------|
| 1 Fruit Cup LG | 4.49 |
| 1 Yogurt LG | 4.69 |
| 1 Cookie | 2.19 |
| SUBTOTAL | 11.37 |
| PAYMENT | 11.37 |
| AT05023Z XXX0250 | |
| MASTERCARD | 11.37 |

THANK YOU!

CERTIFICATE OF SERVICE

A copy of the foregoing has been served via ECF or regular, U.S. Mail, on June 12, 2020,
on the attached service list.

/s/ Michael A. VanNiel

Michael A. VanNiel

Counsel for the Trustee

SERVICE LIST

Electronic Mail Notice List

The following is the list of **parties** who are currently on the list to receive e-mail notice/service for this case.

- Richard M Bain bain@buckleyking.com, krupa@buckleyking.com
- Stephen M. Bales sbales@zieglermetzger.com, dmalloy@zieglermetzger.com
- Brian A Bash bashtrustee@bakerlaw.com, bbash@ecf.epiqsystems.com
- Brian A. Bash BBash@bakerlaw.com
- Brian A. Bash bashtrustee@bakerlaw.com, bbash@ecf.epiqsystems.com
- John E. Bator jbator@batorlaw.com, sbator@batorlaw.com
- Alexis Beachdell abeachdell@bakerlaw.com, fairfinancedocket@bakerlaw.com
- Kathryn A. Belfance kb@rlblp.com
- John B. Blanton jblanton@bakerlaw.com
- Thomas J Budd disneydiver@me.com, law@disneydiver.com
- Kelly Burgan kborgan@bakerlaw.com
- Patrick W. Carothers pcarothers@leechtishman.com,
bankruptcy@leechtishman.com;ghauswirth@leechtishman.com;dtomko@leechtishman.com
- Anthony J. Cespedes ajc1253@yahoo.com
- William Gregory Chris wchris@rlblp.com, hkoerner@rlblp.com
- Michael L. Cioffi cioffi@blankrome.com
- LeGrand L Clark legrand.clark@atg.in.gov, stephanie.patrick@atg.in.gov
- Deborah A. Coleman dacoleman@hahnlaw.com,
hlpcr@hahnlaw.com;mcsoulsby@hahnlaw.com;cmbeitel@hahnlaw.com
- Anthony J DeGirolamo ajdlaw@sbcglobal.net,
amber_weaver@sbcglobal.net;G23630@notify.cincompass.com
- Rocco I. Debitetto ridebitetto@hahnlaw.com, cmbeitel@hahnlaw.com
- Duriya Dhinojwala ddhinojwala@bmdllc.com, ddhinojwala@icloud.com
- Michelle DiBartolo-Haglock mdibartolo@ttmlaw.com, mldibartolo@gmail.com
- Breaden M. Douthett bdouthett@bakerlaw.com, fairfinancedocket@bakerlaw.com
- J Douglas Drushal ddrushal@ccj.com, lehman@ccj.com
- Charles R. Dyas charles.dyas@btlaw.com
- Robert W. Eckinger rwe@eckingerlaw.com
- Joseph Esmont jesmont@bakerlaw.com, joe.esmont@gmail.com;cbkfuturesinc@bakerlaw.com
- Joseph Esmont jesmont@bakerlaw.com, joe.esmont@gmail.com;cbkfuturesinc@bakerlaw.com
- Joseph E. Ezzie jezzie@bakerlaw.com
- Gregory R Farkas gfarkas@frantzward.com, dlbeatrice@frantzward.com
- Adam Lee Fletcher afletcher@bakerlaw.com
- Dov Frankel dfrankel@taftlaw.com, BHORVATH@TAFTLAW.COM;CLE_Docket_Assist@taftlaw.com
- Leon Friedberg lfriedberg@cpmlaw.com, efiling@cpmlaw.com
- Ronald P. Friedberg rfriedberg@meyersroman.com, vvardon@meyersroman.com
- Marc P Gertz mpgertz@goldman-rosen.com, debm@goldman-rosen.com
- Matthew Gold courts@argopartners.net
- Eric R. Goodman egoodman@bakerlaw.com
- Harry W. Greenfield bankpleadings@bucklaw.com,
young@buckleyking.com;toole@buckleyking.com;heberlein@buckleyking.com
- Harry W. Greenfield greenfield@buckleyking.com,
young@buckleyking.com;toole@buckleyking.com;heberlein@buckleyking.com
- John J Guy johnguy@neo.rr.com
- John J Guy johnguy@neo.rr.com
- Adam Bradley Hall amps@manleydeas.com
- Scott Holbrook sholbrook@bakerlaw.com
- H Ritchey Hollenbaugh hrh@cpmlaw.com, knocera@cpmlaw.com;slq@cpmlaw.com
- Rachel Huston rachel.huston@ohioattorneygeneral.gov
- Joseph F. Hutchinson jhutchinson@bakerlaw.com, sszalay@bakerlaw.com

- Steven G Janik , 8382591420@filings.docketbird.com
- Steven G Janik steven.janik@janiklaw.com, 8382591420@filings.docketbird.com
- Cynthia A Jeffrey bknotice@reimerlaw.com
- Kenneth C Johnson kjohnson@bricker.com, lpickett@bricker.com
- Nathaniel R. Jones jones-n@blankrome.com
- Mitchell A. Karlan mkarlan@gibsondunn.com,
ldunst@gibsondunn.com;nhart@gibsondunn.com;blutz@gibsondunn.com;mao@gibsondunn.com
- Patrick J Keating pkeating@bdblaw.com, sconard@bdblaw.com
- Scott J. Kelly scottkelly@skellylaw.com
- David Charles Knowlton dck@kckblaw.com
- John F Kostelnik jkostelnik@frantzward.com, dlbeatrice@frantzward.com
- Stuart A. Laven slaven@cavitch.com
- James Michael Lawniczak jlawniczak@calfee.com
- Trish D. Lazich trish.lazich@ohioattorneygeneral.gov, angelique.dennis-noland@ohioattorneygeneral.gov
- Stephen P Leiby sleiby@neolaw.biz, jackie@neolaw.biz
- Scott B. Lepene scott.lepene@thompsonhine.com,
Christine.Broz@thompsonhine.com;ECFDocket@thompsonhine.com
- Jeffrey M. Levinson jml@jml-legal.com
- Patrick T. Lewis plewis@bakerlaw.com, sjeney@bakerlaw.com
- Quintin F. Lindsmith qlindsmith@bricker.com, cwarner@bricker.com
- David A Looney David@OhioAttorney.com, davelooney1@gmail.com
- Bruce J.L. Lowe blowe@taftlaw.com, CLE_Docket_Assist@taftlaw.com;SMcKean@taftlaw.com
- Thomas R Lucchesi tlucchesi@bakerlaw.com
- Thomas R Lucchesi tlucchesi@bakerlaw.com
- Crystal L. Maluchnik crystal.maluchnik@janiklaw.com
- Crystal L. Maluchnik crystal.maluchnik@janiklaw.com
- Grant A Mason gamason@millermast.com
- Matthew H Matheney mmatheney@bdblaw.com, bhajduk@bdblaw.com
- Shorain L. McGhee shorain@smcgehelaw.com
- David W. Mellott dmellott@beneschlaw.com
- Tarek E. Mercho tmercho@mercholegal.com
- David P. Meyer dmeyer@dmlaws.com, docket@dmlaws.com
- David Polan Meyer dmeyer@dmlaws.com
- Michael J Moran mike@gibsonmoran.com, moranecf@gmail.com;r55982@notify.bestcase.com
- Michael J Moran moranecf@yahoo.com, moranecf@gmail.com;r55982@notify.bestcase.com
- David A Mucklow davidamucklow@yahoo.com
- David A Mucklow davidamucklow@yahoo.com
- Steven J. Mulligan stevenmulligan@cox.net
- Maritza S. Nelson mnelson@bakerlaw.com
- F. Anthony Paganelli tony@tonypaganelli.com
- Lucas Keith Palmer palmer@ccj.com, aaichele@ralaw.com
- David C. Perduk dperduk@perduklaw.com, jody@perduklaw.com
- Mark A Phillips mphilips@beneschlaw.com,
docket@beneschlaw.com;lbehra@beneschlaw.com;cgreen@beneschlaw.com
- Mark A Phillips mphilips@beneschlaw.com,
docket@beneschlaw.com;lbehra@beneschlaw.com;cgreen@beneschlaw.com
- Larry G. Poulos larry_poulos@yahoo.com
- Kenneth G. Prabucki kprabucki@bakerlaw.com
- Kenneth G. Prabucki kprabucki@bakerlaw.com
- Clinton E. Preslan ndohbky@jbandr.com
- Clinton E. Preslan cpreslan@preslanlaw.com
- David F. Proano dproano@bakerlaw.com, fairfinancedocket@bakerlaw.com
- David F. Proano dproano@bakerlaw.com, fairfinancedocket@bakerlaw.com
- Stephen J Pruneski spruneski@rlblp.com
- Timothy J Richards trichards@frantzward.com,
dlbeatrice@frantzward.com;timrichardslegal1976@gmail.com
- Mark Riemer mriemer@goldman-rosen.com

- Tim Robinson tim.robinson@dinsmore.com, lisa.geeding@dinsmore.com
- Tim Robinson tim.robinson@dinsmore.com, lisa.geeding@dinsmore.com
- James E. Rossow jim@rubin-levin.net, robin@rubin-levin.net;lisa@rubin-levin.net;atty_jer@trustesolutions.com
- James E. Rossow jim@rubin-levin.net, robin@rubin-levin.net;lisa@rubin-levin.net;atty_jer@trustesolutions.com
- Colin P. Sammon colin.sammon@janiklaw.com, Julie.Zakrzewski@Janiklaw.com
- Matthew J. Samsa msamsa@mcdonaldhopkins.com, docket@beneschlaw.com;cgreen@beneschlaw.com
- James Preston Schuck jschuck@bricker.com, cwarner@bricker.com
- Richard V. Singleton rsingleton@blankrome.com, kreda@blankrome.com;jhanner@blankrome.com
- Dale S Smith dsmith@frantzward.com, dlbeatrice@frantzward.com
- Sheldon Stein ssteindocs@gmail.com, kristine@steintrustee.com;sheldon@steintrustee.com
- Rachel L. Steinlage rsteinlage@meyersroman.com, jray@meyersroman.com;mnwak@meyersroman.com
- Ray H Stoess raystoess@600westmain.com
- Megan D. Stricker mnvinc@davisyoung.com, gcampbell@davisyoung.com
- Timothy M. Sullivan tim@tmslaw.net, crystal@tmslaw.net
- Jonathan D. Sundheimer jsundheimer@btlaw.com
- Gregory D Swope gswope@kwgd.com, mhelmick@kwgd.com
- David J. Theising dtheising@harrisonmoberly.com
- Ronald N. Towne rtowne@neolaw.biz, awehener@neolaw.biz
- Vance P. Truman medinaatty@vancetruman.com
- United States Trustee (Registered address)@usdoj.gov
- Michael S Tucker mtucker@ulmer.com
- Nancy A. Valentine nancy.valentine@icemiller.com, carol.builder@icemiller.com
- Michael A. VanNiel mvanniel@bakerlaw.com
- Thomas C Wagner wagnert@tcwlawyers.com, wagnert@vwlawyers.com
- Daniel Rubin Warren dwarren@bakerlaw.com
- Wayne County Litigants ddrushal@ccj.com
- Nicholas L. White nwhite@bakerlaw.com, fairfinancedocket@bakerlaw.com
- Alicia Raina Whiting-Bozich whiting-bozich@buckleyking.com, heberlein@buckleyking.com
- Douglas Wolfe dwolfe@asmcapital.com
- Lenore Kleinman ust04 Lenore.Kleinman@usdoj.gov
- Maria D. Giannirakis ust06 maria.d.giannirakis@usdoj.gov

Manual Notice List

The following is the list of **parties** who are **not** on the list to receive e-mail notice/service for this case (who therefore require manual noticing/service).

Emily S. Donahue
Jackson Walker L.L.P.
2323 Ross Avenue, Suite 600
Dallas, TX 75202

Christine A. Arnold
6005 Twin Lakes Drive
Parma, OH 44219

Dennis S. Sumerix
18592 Edwards Road, Lot 171
Doylestown, OH 44230-9546

Leon Friedberg
Dennis J. Concilla
Carl A. Aveni
H. Ritchey Hollenbaugh
Carlile Patchen & Murphy LLP
366 Broad Street
Columbus, OH 43215

Robert Boote
Ballard Shahr LLP
919 North Market Street, 12th Floor
Wilmington, DE 19801-3034

Leslie C Heilman
Ballard Spahr LLP
919 North Market Street, 12th Floor
Wilmington, DE 19801-3034

Maria D. Giannirakis
Office of the United States Trustee
Howard M. Metzenbaum U.S. Courthouse
201 Superior Avenue East, Suite 441
Cleveland, OH 44114

Lothar Jung
12962 W. Linden Avenue
Parma, OH 44130-5817

John J. Kuster
Benjamin R. Nagin
Sidley Austin LLP
787 Seventh Avenue
New York, NY 10019

Eric W. Sleeper
Barton Barton & Plotkin LLP
711 Third Avenue, 14th Floor
New York, NY 10017

Gary Sallee
11650 Olio Road, Suite 1000-333
Fishers, IN 46037

Robert Hanlon
Eileen Hanlon
P.O. Box 42
State Route 43
Mogadore, OH 44260

John McCauley, Esq.
J. Richard Kiefer, Esq.
Bingham McHale LLP
2700 Market Tower
10 West Market Street
Indianapolis, IN 46204

Tobey Daluz
Ballard Spahr LLP
919 North Market Street, 12th Floor
Wilmington, DE 19801-3034

Jay Jaffe
Faegre Baker Daniels LLP
600 E. 96th Street, Suite 600
Indianapolis, IN 46240

Michael V. Demczyk
12370 Cleveland Avenue, NW
P.O. Box 867
Uniontown, OH 44685

Charles Boerner
1848 Ritchie Road
Stow, OH 44224

JM Partners LLC
Attn: John Marshall
6800 Paragon Place, Suite 202
Richmond, VA 23230-1656