

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
CENTRAL DIVISION**

In Re:

**TELEXFREE, LLC ,
TELEXFREE, INC.,
TELEXFREE FINANCIAL, INC.,**

Debtors.

Chapter 11

Case No. 14-40987-MSH

Case No. 14-40988-MSH

Case No. 14-40989-MSH

Substantively Consolidated

**SUMMARY COVER SHEET OF FIFTH AND FINAL FEE APPLICATION OF
MURPHY & KING, PROFESSIONAL CORPORATION
COUNSEL TO CHAPTER 11 TRUSTEE**

Basic Information

Name of Applicant	Murphy & King, Professional Corporation
Name of Client	Stephen B. Darr, Chapter 11 Trustee
Petition Date	April 13, 2014
Date of Order Approving Employment	July 14, 2014

This Application

Time Period Covered	April 1, 2018 through June 30, 2020
Total Hours Billed	3,992
Total Fees Billed	\$2,400,970.50
Blended Rate	\$601.45
Total Fees Requested (after voluntary reductions/caps)	\$2,357,534.00
Blended Rate (after voluntary reductions/caps)	\$590.56
Total Expenses Requested	\$48,846.26
Fees Requested over Budgeted (if any)	None
Total professionals	14
Total professionals not in staffing plan (if any)	n/a
Total professionals bills <15 hours (if any)	5
Rate increases not previously approved/disclosed?	Previously approved
Total Fees Requested (excluding all rate increases)	\$1,984,579.50

Historical Information

Fees approved to date by interim order	\$5,168,608.50
Expenses approved to date by interim order	\$211,750.14
Allowed Fees paid to date	\$5,168,608.50
Allowed Expenses paid to date	\$211,750.14
Fees paid per monthly order; not yet allowed	n/a
Expenses paid per monthly order; not yet allowed	n/a



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FIFTH AND FINAL APPLICATION FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES BY MURPHY & KING, PROFESSIONAL CORPORATION, COUNSEL TO STEPHEN B. DARR, CHAPTER 11 TRUSTEE

To The Honorable Melvin S. Hoffman, United States Bankruptcy Judge:

Murphy & King, Professional Corporation (“M&K”), counsel to Stephen B. Darr, the duly appointed Chapter 11 trustee (the “Trustee”) of the estates (“Estates”) of TelexFree, LLC, TelexFree, Inc., and TelexFree Financial, Inc. (collectively, the “Debtors” or “TelexFree”) respectfully submits this Fifth and Final Application for Compensation and Reimbursement of Expenses (the “Application”) for the period from April 1, 2018 through July 14, 2020 (“Application Period”) in accordance with 11 U.S.C. §§328, 330 and 331, Rule 2016 of the Federal Rules of Bankruptcy Procedure, and Massachusetts Local Bankruptcy Rule (“MLBR”) 2016-1. In support of the Application, M&K states as follows:

OVERVIEW

These cases presented extraordinary challenges for the Trustee, M&K and the other professionals retained by the Trustee. The TelexFree business was both a Ponzi and a pyramid scheme whereby Participants were lured into investing in the scheme on the promise of exorbitant returns and rewarded for recruiting others to do so as well.

At the time of the Trustee's appointment, the TelexFree books and records had been seized by federal authorities. The only records available consisted of a jury-rigged computer system that had been dismantled and for which there was no operating manual, was written in two languages, and which contained none of the standard safeguards and protocols. Among its many deficiencies, the system had no method to identify and link the millions of User Accounts (and more than one billions transactions reflected therein) with the approximately 1,000,000 Participants.

The Trustee and his professionals reconstructed the Debtors' records essentially from scratch. Through trial and error, and discussions with governmental authorities, former employees, and Participants, the Estates' professionals were able to develop an understanding of TelexFree's business and how the business was reflected in the electronic records. These efforts had to be accomplished without the typical assistance provided by a debtor's former principals or key employees because they were either unavailable or unwilling to cooperate.

Once the Estates' professionals understood the records and business, M&K prepared and filed the necessary pleadings and supporting affidavits to obtain from the Court a finding that TelexFree was a Ponzi and pyramid scheme and that such ruling was the law of the case. Included in these filings was the request that the Court find that claims filed by Participants would be determined under a Net Equity formula adopted based upon the cases' unique circumstances, meaning that a Participant's claim would be measured by amounts paid directly or indirectly into the scheme, reduced by amounts received, directly or indirectly from TelexFree. The relief requested in these critical filings was in furtherance of the overriding purpose governing the unwinding of a fraudulent scheme, that compensation would only be paid to those who lost money and not to those who profited from the scheme.

The Estates' professionals crafted a custom claim process. Because Participants were totally reliant upon TelexFree's electronic records, the Estates' professionals devised a claims process that enabled Participants to access their accounts and establish their claims. A specially devised, electronic, and interactive claims portal was deployed that enabled Participants, by inputting their personal information, to access and review their account activity and provide supporting information and documents to prove their claims. The claim portal facilitated Participants' submission of their claims and reduced the Estates' administrative costs in reviewing and approving their claims, while ensuring that fraudulent or undocumented claims would not obtain recovery from the Estates.

The Estates' professionals designed and implemented a claims resolution process that has facilitated the resolution of approximately 130,000 claims. The claim resolution process consisted of a multi-step process to reflect the fact that most Participants were unrepresented, did not have business sophistication, and spoke a primary language other than English.

M&K defended the Trustee against efforts by the Internal Revenue Service (the "Service") to recover a tax refund of approximately \$15,000,000 and to obtain allowance of more than \$400,000,000 in administrative and priority claims that would have consumed the resources of the Estates. The resolution of the Service's claims involved unique issues of fact and law and, ultimately, multi-party negotiations among the Trustee, the Service, and the Department of Justice ("DOJ").

By means of the claims process and the application of the Net Equity formula, the Trustee and his professionals determined that there were more than 80,000 Participants who were net winners in the scheme, ranging from a few hundred dollars to more than \$1,000,000. M&K advised the Trustee to use the infrequently employed mechanism of defendant class actions to recover these net winnings – one action against domestic defendants and one involving foreign

defendants because of the unique issues involving jurisdiction over foreign defendants. Both defendant classes have been certified and these proceedings are in the stage of discovery and exchange of expert reports.

The Trustee and M&K resolved the competing claims against net winners by the plaintiffs in the pending multi-district litigation (“MDL”). While the Trustee initially cooperated with the MDL plaintiffs in their pursuit of their claims against certain financial institutions, the interests of the Trustee and these plaintiffs came into conflict as a result of the MDL plaintiffs’ efforts to pursue recovery against net winners. This dispute encompassed unique issues of fact and law and was vigorously contested through appeal to the First Circuit Court of Appeals in which the Trustee prevailed.

Throughout the cases, the Trustee and his professionals have worked closely and in cooperation with multiple governmental agencies, including the DOJ, the Securities and Exchange Commission (“SEC”), the Office of the United States Trustee, and the Massachusetts Securities Division of the Secretary of State (“MSD”). The successful outcome of the cases is a testament to the diligent, persistent, and cooperative efforts of these constituencies as well.

As a consequence of the foregoing, Participants with allowed claims are slated to receive an initial distribution ranging from thirty-nine percent (39%) to forty-three percent (43%) of allowed claims, with the prospect of additional recoveries from the pending class action litigation and additional funds expected to be turned over to the Trustee by the DOJ. Notwithstanding these challenging and unique circumstances, the Trustee and his professionals have designed and implemented an equitable process for the allowance and payment of victims’ claims and the recovery from those who profited from the scheme.

INTRODUCTION

1. On April 13, 2014 (the “Petition Date”), each of the Debtors filed voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code (“Bankruptcy Code”) with the United States Bankruptcy Court for the District of Nevada (the “Nevada Bankruptcy Court”).

2. The Debtors initially operated as debtors-in-possession pursuant to Sections 1107 and 1108 of the Bankruptcy Code.

3. On the Petition Date, the Debtors filed a motion for joint administration of the cases, with TelexFree, LLC designated as the lead case. By order dated April 24, 2014, the motion for joint administration was approved.¹

4. On or about May 6, 2014, the Nevada Bankruptcy Court entered an order approving a motion by the SEC to change venue, and the cases were transferred to this Court on May 9, 2014.

5. On May 30, 2014, the Court approved the motion of the Office of the United States Trustee to appoint a Chapter 11 trustee, and the Trustee was appointed on June 6, 2014. On June 17, 2014, the Trustee filed an application with the Court to retain M&K as his counsel [docket entry no. 277], which application was approved by order of the Court dated July 14, 2014 [docket entry no. 350].

6. On or about May 5, 2015, M&K filed its First Interim Application for Compensation and Reimbursement of Expenses (the “First Application”), pursuant to which M&K requested approval and payment of interim fees in the amount of \$1,307,858.50 and reimbursement of expenses in the sum of \$36,116.25 for services rendered and expenses incurred

¹ The cases were substantively consolidated pursuant to the order dated July 9, 2020 confirming the Trustee’s first amended liquidating plan of reorganization.

during the period from June 6, 2014 through March 31, 2015 (the “First Application Period”)[docket entry no. 598]. The First Application was approved by order dated June 10, 2015 [docket entry no. 610] and the amounts requested have since been paid.

7. On or about June 1, 2016, M&K filed its Second Interim Application for Compensation and Reimbursement of Expenses (the “Second Application”), pursuant to which M&K requested approval and payment of interim fees in the amount of \$1,699,935.50 and reimbursement of expenses in the sum of \$54,254.84 for services rendered and expenses incurred during the period from April 1, 2015 through March 31, 2016 (the “Second Application Period”)[docket entry no. 598]. The Second Application was approved by order dated July 12, 2016 [docket entry no. 774] and the amounts requested have since been paid.

8. On or about April 11, 2017, M&K filed its Third Interim Application for Compensation and Reimbursement of Expenses (the “Third Application”), pursuant to which M&K requested approval and payment of interim fees in the amount of \$1,141,113.00 and reimbursement of expenses in the sum of \$95,519.60 for services rendered and expenses incurred during the period from April 1, 2016 through February 28, 2017 (the “Third Application Period”)[docket entry no. 598]. The Third Application was approved by order dated May 10, 2017 [docket entry no. 880] and the amounts requested have since been paid.

9. On or about April 17, 2018, M&K filed its Fourth Interim Application for Compensation and Reimbursement of Expenses (the “Fourth Application”), pursuant to which M&K requested approval and payment of interim fees in the amount of \$1,019,701.50 and reimbursement of expenses in the sum of \$25,849.45 for services rendered and expenses incurred during the period from March 1, 2017 through March 31, 2018 (the “Fourth Application Period”)[docket entry no. 985]. The Fourth Application was approved by order dated May 14, 2018 [docket entry no. 1001] and the amounts requested have since been paid.

10. By this Application, M&K requests final approval of the foregoing amounts and approval and payment of fees in the amount of \$2,442,534.00 and reimbursement of expenses in the sum of \$48,846.26 for services rendered and expenses incurred during the period from April 1, 2018 through July 14, 2020 (the “Application Period”). The Application includes the actual amounts for services rendered and expenses incurred through June 30, 2020 and estimated fees and expenses of \$85,000 for the period from July 1, 2020 through the Effective Date of the Plan July 14, 2020 (the “Supplemental Period”).² M&K will file a supplement to the Application reflecting the actual amount of fees and expenses relating to the Supplemental Period for which approval is sought.

11. The Application has been prepared in accordance with Local Bankruptcy Rule 2016-1. In addition, this Application is consistent with the United States Trustee’s Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under the United States Code by Attorneys in Larger Chapter 11 Cases (the “Appendix B Guidelines”).

12. M&K has included responses to the requests for information and made the additional disclosures set forth in the Appendix B Guidelines promulgated by the Executive Office for United States Trustees. In doing so, M&K reserves all rights as to the relevance and applicability of the Appendix B Guidelines with respect to the Application.

13. The Application is supported by the following tables, which are appended to the end of the Application:

- (i) Table 1, which contains a summary of M&K timekeepers in the Application and fees billed;³
- (ii) Table 2, which contains a summary of expense reimbursements requested by category;⁴

² The \$85,000.00 estimate is included in the \$2,442,534.00 total fee request.

³ Table 1 is patterned on Exhibit B to the Appendix B Guidelines.

- (iii) Table 3, which contains a disclosure of customary and comparable compensation.⁵

14. Consistent with the Appendix B Guidelines, M&K is providing its billing records to the United States Trustee and the Court in a searchable, electronic format.

BACKGROUND

15. The Debtors ostensibly operated a multi-level marketing enterprise engaged in the sale of voice over internet protocol (“VOIP”) services, but they, in actuality, operated a Ponzi and pyramid scheme involving as many as a million or more participants in multiple countries (hereinafter, parties who became involved in the Debtors’ Ponzi and pyramid scheme shall be referred to as “Participants”). The Debtors, and an affiliated company located in Brazil known as Ympactus Comercial Ltda. (“Ympactus”), together extracted as much as \$1,800,000,000 from Participants located throughout the world over a period of approximately two years. The background of the Debtors and their affiliates is set forth in further detail in the First Application, which is incorporated herein by reference.

I. The Mechanics of the Scheme and Methods of Compensation

16. While the Debtors offered to provide a VOIP service for a monthly charge of \$49.90 to conduct international phone calls, the Debtors’ primary business was the recruitment of new Participants to generate revenues for the Debtors and payment of existing Participants.

17. Participants could purchase a VOIP plan or one of two membership plans, AdCentral and AdCentral Family, which were priced at \$339 and \$1,425, respectively. Each time that a Participant purchased a plan, the Participant would establish a User Account with TelexFree. As to each plan, Participants received a number of VOIP service packages and were

⁴ Table 2 is patterned on Exhibit D-2 to the Appendix B Guidelines.

⁵ Table 3 is patterned on Exhibit A to the Appendix B Guidelines.

required to place daily internet advertisements. In exchange for the placement of the advertisements, Participants received TelexFree “credits” on a weekly basis.

18. Participants could receive credits based upon bonuses or commissions “earned” during their involvement in the scheme. Bonuses and commissions were principally based upon the recruitment of new Participants into the scheme as part of a Participant’s “downline.”

19. Participants could also receive credits for commissions arising from the sale of the VOIP service. There was no requirement, however, that Participants actually sell the VOIP service, and VOIP sale revenues were an insignificant portion of the total revenues collected by the Debtors.

20. The TelexFree credits issued to Participants could be redeemed for cash, transferred to another Participant, or applied in satisfaction of an invoice.

21. The Debtors’ business plan was complicated in and of itself. The scheme’s complexity was expanded further, however, through a web of inter-Participant activity.

22. Participants could purchase membership plans by making payment directly to the Debtors. Transactions whereby Participants paid the Debtors directly to satisfy an invoice for a membership plan or VoIP Package are referred to as “Direct Transactions”.

23. In lieu of paying funds directly to the Debtors, it appears that many Participants became involved in the scheme by paying their membership fee or VoIP plan fee directly to a recruiting Participant. In these circumstances, the recruiting Participant often retained the invoice payment from the recruited Participant and satisfied the Debtors’ invoice to the recruited Participant by redeeming the accumulated credits of the recruiting Participant (“Triangular Transactions”).

24. There also appears to have been an active secondary market of buying and selling credits between Participants, unrelated to the issuance of a Debtor invoice. In some instances,

Participants sold credits “earned” through their involvement in the Ponzi scheme, whether through placement of advertisements or recruitment of new Participants. In other instances, the Debtors issued to Participants “manual credits” (“Manual Credits”) that is, credits issued by TelexFree not based upon any aspect of the compensation scheme, which credits were then sold to other Participants. Some of the Manual Credits were issued without consideration and appear to have been a distinct fraud within the broader fraudulent scheme.

II. Growth of the Pyramid Scheme and Eventual Collapse

25. Ympactus, which ran a parallel scheme based in Brazil, initially grew much more rapidly than the Debtors, with growth accelerating in the fall of 2012 through the early summer of 2013. In June 2013, the Brazilian authorities suspended the operations of Ympactus and froze its assets in Brazil based upon allegations that it was a pyramid scheme. On or about September 16, 2015, the Brazilian court entered an order finding Ympactus to have engaged in a pyramid scheme.

26. Although counsel advised the Debtors in mid-2013 that the business plan constituted an unlawful pyramid scheme, the Debtors continued to operate under that plan until March 2014. At that time, the Debtors introduced a new business plan, even though the Debtors knew that the new plan did not rectify the problem. The new plan was unanimously rejected by the Participants, and its more restrictive policies resulted in accelerated withdrawal requests, rapidly depleting the Debtors’ cash and thereby precipitating these bankruptcy filings.

27. Shortly after the Debtors’ Chapter 11 filings, the SEC and the MSD commenced litigation against the Debtors and others alleging, among other things, that the Debtors were engaged in the fraudulent sale of securities in violation of numerous state and federal securities laws. In connection with the institution of litigation, Homeland Security Investigations (“HSI”)

seized, among other things, forty-six (46) computers and servers that housed substantially all of the data to reconcile Participant activity.

28. The enforcement actions by regulatory agencies led to the appointment of the Trustee and his retention of M&K.

29. After the Trustee's appointment, the DOJ brought a criminal action against the Debtors' then principals, Carlos Wanzeler and James Merrill. Merrill entered a guilty plea and was sentenced to seventy-two (72) months in prison. Wanzeler initially fled the country. Upon information and belief, he may now be subject to extradition proceedings.

FEE SUMMARY

30. Attached hereto as Exhibit A is a copy of the order authorizing M&K's retention as counsel. Exhibit B contains a biographical description of each attorney who provided services. Attached hereto as Exhibits C-K is a detailed description of the services rendered by M&K as counsel to the Trustee during the Application Period. Indicated below are each category and the compensation sought by category:

Category 1:	Services Relating to IRS Litigation	\$823,905.00
Category 2:	Services Relating to Claims Administration	\$500,130.00
Category 3:	Services Relating to Plan/Disclosure Statement	\$280,615.00
Category 4:	Services Relating to Litigation with PIEC	\$328,588.00
Category 5:	Services Relating to Class Action Litigation	\$211,920.00
Category 6:	Services Relating to Other Avoidance Actions	\$ 16,772.50
Category 7:	Services Relating to Communications with Creditors and Governmental Agencies	\$132,240.50
Category 8:	Services Relating to Case Administration	\$ 26,101.00
Category 9:	Services Relating to Fee/Employment Applications	\$ 37,262.00
	Estimated fees/expenses during Supplemental Period	\$ 85,000.00

31. Annexed to each category of services set forth in Exhibits C-K is a summary list of time expended by each professional in accordance with MLBR 2016-1(d).

32. During the Application Period, M&K expended a total of 3992 hours in this matter for total requested compensation of \$2,357,534.00 (excluding estimated fees and expenses) resulting in an average hourly rate of \$590.56.⁶

EXPENSE SUMMARY

33. During the Application Period, M&K incurred expenses totaling \$48,846.26. Attached hereto as Table 2 is a summary of the expenses incurred for which reimbursement is herein sought.

34. Although the MLBR, Appendix 2, allows firms to charge \$.15 per page for incoming telecopier/facsimile transmissions in lieu of calculating the actual cost of such expense, M&K does not charge for incoming faxes. M&K charges \$.50 per page for outgoing faxes, which M&K believes covers the expenses associated with facsimile usage. In-house copying charges are assessed at \$.15 per copy in compliance with MLBR, Appendix 2.

35. M&K seeks reimbursement of only the actual cost incurred to third party providers, without adjustment.

36. The actual expenses for which M&K seeks reimbursement were necessary, reasonable, and justified under the circumstances to serve the needs of the Trustee, the Estates, and creditors.

37. Pursuant to MLBR 2016-1(d), a narrative description of the services performed by M&K, by category, follows.

⁶ As set forth in its retention application, M&K agreed to cap the rates charged by its shareholders. The cap on M&K shareholder rates results in a discount to the Estates with respect to this Application in the amount of \$43,436.50.

Category 1
Services related to IRS Litigation
(Exhibit C)

38. The first category consists of services rendered by M&K relating to the litigation and resolution of claims asserted against the Estates by the Service.

39. The dispute between the Trustee and the Service spanned more than three years and involved a number of contested factual and legal issues. The Service issued a tax refund to the Trustee in December 2016 in the amount of approximately \$15,500,000 as a refund of an estimated tax payment made by the Debtors for tax year 2013 (the “2013 Refund”). Several months after issuing the 2013 Refund to the Trustee, the Service demanded that the Trustee return the 2013 Refund as having been issued “in error”. This demand was followed by multiple notices of disallowance by the Service of substantially all of the deductions claimed by the Trustee on the original and amended tax returns for 2012, 2013, and 2014. The Service thereafter filed proofs of claim, asserting priority unsecured claims in excess of \$300,000,000 and administrative claims totaling more than \$69,000,000, including a demand for return of the 2013 Refund.

40. Following the demand by the Service for return of the 2013 Refund, M&K worked with the Trustee and his tax professionals, KPMG, LLP (“KPMG”), to resolve the Service’s disputed claims. Those efforts included responding to detailed requests for information and multiple conferences with the Trustee, KPMG, and the Service. As a result of these efforts, the Service agreed to subordinate a substantial portion of its claim. The Service did not, however, agree to subordinate its claim for return of the 2013 Refund nor for payment of approximately \$1,300,000 in taxes on account of the 2014 tax year. As a consequence of the Service’s decision not to subordinate all of its claims, M&K prepared and filed a Complaint for

Declaratory Judgment against the Service. The Trustee's complaint consisted of the following requested relief:

- (i) Count I sought a declaratory judgment that the Estates owed no tax to the Service for years 2012, 2013, and 2014;
- (ii) Count II sought a declaratory judgment that the Trustee could retain the 2013 Refund and that the Service turnover to the Trustee the refund request for 2012 in the amount of approximately \$886,000;
- (iii) Count III sought disallowance of the Service's proofs of claim;
- (iv) Count IV sought a declaratory judgment that, should the Service have any claim for the 2013 Refund, such claim should be treated as a prepetition, priority unsecured claim;
- (v) Count V sought a declaratory judgment that, should the Service have any claim for year 2014, such claim should be accorded prepetition status.

41. The Service answered the Complaint and asserted a counterclaim for return of the 2013 Refund. M&K prepared and filed an answer to the counterclaim.

42. M&K represented the Trustee at a pretrial conference and in initial discovery. After completing initial discovery, the parties attempted to reach a settlement. These efforts were unsuccessful. As a consequence, in October 2018, M&K prepared and filed a *Motion by Trustee for Partial Summary Judgment* and supporting memorandum of law as to Counts IV and V of the Complaint. In the motion, M&K sought a determination that the Service had no right to return of the 2013 Refund, that to the extent the Service had a claim for year 2013 that it be treated as a prepetition priority claim, and that to the extent the Service had a claim for year 2014 that it be treated as a prepetition, nonpriority claim. The Service filed a cross-motion for summary requesting return of the 2013 Refund or, in the alternative, allowance of an

administrative claim in the amount of the 2013 Refund, and for allowance of an administrative claim for any tax owed for 2014 (collectively, the “First Summary Judgment Motions”). M&K prepared and filed an opposition to the Service’s cross-motion for summary judgment.

43. The First Summary Judgment Motions involved issues as to which there was limited case law, and the cases that did exist were factually distinguishable from the instant case. As to the 2013 Tax Refund, M&K argued that Section 507(c) of the Bankruptcy Code dictated that the Service’s claim for the 2013 Refund be treated as a prepetition claim because the tax year to which the refund related was a prepetition year. While Section 507(c) appeared to be clear on its face, there were few cases addressing the statute’s import and those cases were not analogous. As to the 2014 claim, M&K argued that any tax liability for year 2014 should similarly be treated as a prepetition claim because the Debtor did not operate postpetition, and any income generated in 2014 was on account of a prepetition period. The 2014 tax dispute was impacted by recent amendments to Section 507 of the Bankruptcy Code and conflicting court interpretations as to the meaning of such amendments in the context of a ‘straddle’ tax year, that is, a year that is partly prepetition and partly postpetition.

44. Following the hearing on the First Summary Judgment Motions, the Trustee and the Service completed discovery on the Complaint. In connection with that discovery, M&K performed the following services:

- (i) Represented the Trustee in a discovery conference;
- (ii) Drafted and served requests for documents upon the Service and reviewed and considered the documents that were produced;
- (iii) Drafted and served deposition notices upon the Service and conducted depositions of Service representatives;
- (iv) Responded to the Service’s requests for interrogatories

- (v) Responded to the Service's requests for production of documents;
- (vi) Defended the Trustee in his deposition conducted by the Service;
- (vii) Assisted Thomas Greenaway of KPMG, the Trustee's expert, in the preparation of his expert report, including a review of applicable case law and consideration of topics to be addressed in the report;
- (viii) Prepared for and attended the deposition of Mr. Greenaway.

45. Following the completion of discovery, and in accordance with the pretrial order, M&K worked with the Service in preparing and filing a detailed pretrial memorandum which included a statement of agreed and disputed facts, issues of law, identification of witnesses, and a process for resolving dispositive pleadings.

46. Following the conclusion of discovery, the Service filed a motion for summary judgment as to Counts I, II, and III of the Complaint. M&K reviewed and considered the authorities cited and arguments made, and prepared and filed an opposition to the Service's motion and a cross-motion for summary judgment on Counts I, II, and III of the Complaint. Following the filing of the Service's reply to the Trustee's cross-motion for summary judgment, M&K prepared and filed a sur-reply with leave of the Court (collectively, the "Second Summary Judgment Motions").

47. The Second Summary Judgment Motions presented complex and novel issues of law and the application of the facts to that law. M&K conducted extensive research and analysis into existing, scant case law, policy considerations, and application of the law to the circumstances of the case.

48. One of the important issues presented by the Second Summary Judgment Motions was whether the TelexFree Ponzi scheme was a "trade or business" for purposes of applying federal tax law. There was no controlling precedent applicable to the facts of this case.

Accordingly, M&K conducted research on the elements of a trade or business, the necessity of having a product or service independent of a Ponzi scheme to satisfy the trade or business standard, and the application of the trade or business standard to illegal enterprises.

49. Another critical issue was whether the advertising and commission expenses incurred by TelexFree were “ordinary and necessary” expenses eligible for deduction. M&K analyzed the application of this standard to the advertising and commission credits issued to Participants in growing the TelexFree scheme. The ordinary and necessary determination also entailed consideration of whether the expenses had to be reasonable in amount and nature, and whether such assessment was made based upon the peculiar facts and circumstances of the enterprise being taxed.

50. A third issue of significance was the Trustee’s right to deduct approximately \$150,000,000 for assets seized by the federal government shortly after the Chapter 11 filings. In this regard, M&K considered the elements of a casualty loss deduction, including case law consideration of whether the funds were seized for purposes of providing restitution to victims or whether such seizure was intended to be punitive, or in the nature of a forfeiture.

51. M&K prepared for and argued the Second Summary Judgment Motions on behalf of the Trustee, which motions were thereafter taken under advisement. Following the hearing held on the Second Summary Judgment Motions, the Court ruled in the Trustee’s favor on the First Summary Judgment Motions. Specifically, the Court found that: (i) in accordance with Section 507(c) of the Bankruptcy Code, the 2013 Refund was to be treated as a prepetition, priority unsecured claim; and (ii) the Service’s claim for 2014 tax liability, if any, was limited to prepetition, nonpriority unsecured status.

52. The Court’s summary judgment decision resulted in the Service’s acceptance of the Trustee’s then-pending settlement offer. The settlement offer required multiple levels of

government approval, which were obtained shortly after the decision issued. In order to fund the Service Settlement, M&K worked with the Trustee to negotiate an agreement with the DOJ to access a portion of the funds seized by the federal government (the “Forfeited Funds”). The agreement between the Trustee and the Service (the “Service Settlement”) provided that the 2013 Refund would be divided evenly between the Estates and the Service, with \$50,000 allocated from the 2013 Refund to the payment of trade vendor claims. The Service Settlement further provided that the Trustee could retain more than \$500,000,000 in net operating losses (“NOL’s”) which could be applied against the Estates’ future taxable income. The agreement between the Trustee and the DOJ provided for the use of up to \$7,500,000 of the Forfeited Funds to be used to pay costs of administration of the Estates. M&K worked with the DOJ to prepare and file with the United States District Court, and obtain approval of, a motion to modify the existing Restitution Order respecting the disbursement of such funds.

53. The Service Settlement, coupled with the agreement with the DOJ, avoided the costs, risks, and delays associated with continued litigation with the Service and resolved a multitude of issues that served as an impediment to confirmation of a plan.

54. In rendering services relating to this category, M&K attorneys expended 1355.5 hours for requested compensation of \$823,905.00 based upon their customary and usual hourly rates, as adjusted to reflect the cap in shareholder rates.

Category 2
Services related to Claims Administration
(Exhibit D)

55. The second category consists of services rendered by M&K relating to the establishment and implementation of a process for reconciling Participant claims against TelexFree’s electronic records.

56. Participants initially filed their claims in multiple locations, including with the Court, the Federal Bureau of Investigation, the Massachusetts Secretary of State, and with the Debtor's claims agent, Kurtzman Carson Consultants. The claims varied wildly in format, documentation, and the types of losses claimed, and it became readily apparent that a manual reconciliation of each claim could overwhelm the Estates' resources.

57. Because of the number of Participants and the complexity of the Debtors' affairs, M&K worked with the Trustee and BMC Group to devise an electronic, interactive system for filing claims (the "Portal") whereby Participants could input personal identifying information submitted when opening a User Account and thereby access the Debtors' electronic record of User Account activity attributable to that Participant.

58. After the expiration of the third bar date for filing claim, M&K reviewed with the Trustee and his financial advisors the claims that had been timely filed through the Portal. While a substantial number of the claims comported with TelexFree's electronic records, approximately twenty percent (20%), or more than 20,000, of the claims did not reconcile with the Debtors' records.

59. M&K worked with the Trustee and his professionals to devise a multi-step process to resolve disputed claims. The process would need to take into account that the Participants were largely unsophisticated individuals, spoke multiple languages, and were dispersed throughout the world. The Trustee and his professionals accordingly crafted a process, beginning informally out-of-Court and then escalating to Court involvement as necessary, that would provide Participants multiple opportunities to submit additional documents or information to substantiate their claims.

60. The claims process entailed the issuance of a notice by the Trustee to Participants with disputed claims of a proposed resolution of their claims, with an explanation for any

disputed items, and provided Participants with thirty (30) days to supplement their claim or contest the Trustee's findings (the "First Notice"). If a Participant did not respond to the First Notice, the process provided that the Trustee would file a notice of claim allowance or disallowance with the Court, again providing the Participant with an opportunity to respond and supplement their claim (the "Second Notice"), absent which the Court would allow the claim in the amount recommended by the Trustee. In the event a Participant timely contested the proposed claim disposition in either the First Notice or the Second Notice and the matter could not be consensually resolved, the process provided that the Trustee would file an omnibus objection to claims, with up to 250 claims per objection, for resolution by the Court.

61. Once the claims process was developed, M&K prepared and filed a detailed motion with the Court for approval of the claims procedures. In December 2017, the Court approved the motion (the "Claims Procedure Order").

62. Since the initiation of the claims resolution process, more than ninety percent (90%) of the 21,000 disputed claims have been resolved through the First Notice and Second Notice. Approximately 2,000 of Participants who received a First or Second Notice contested the Trustee's proposed disposition. As to those claimants, M&K prepared and filed nine (9) omnibus objections to claims to enable the Court to adjudicate the dispute. In addition, there were more than 12,000 claims that reflected either a balance due to the Participant of \$0 based upon the Net Equity formula ("Zero Dollar Claims"), or showed that the Participant was actually a Net Winner. In order to provide these claimants with an opportunity to amend their claims, M&K prepared and filed forty-six (46) omnibus motions to disallow the Zero Dollar Claims and the Net Winner Claims. Ultimately, in order to dispose of claims not resolved through the informal process, M&K prepared and filed fifty-five (55) omnibus objections to claims encompassing more than 14,000 claims.

63. M&K worked closely with Huron on all aspects of the claims process. Huron typically interacted directly with Participants regarding the reconciliation of their claims, and M&K advised Huron as issues arose. M&K's advice and assistance including establishment of policies and practices and occasionally examining the account activity reflected in TelexFree's electronic records and the documents provided by Participants to assist in establishing recommended claim allowance. As claims were settled, M&K prepared and filed affidavits reflecting the terms of claim settlement.

64. M&K prepared for and represented the Trustee at eleven (11) omnibus claims hearings. In preparation for each hearing, M&K reviewed responses filed and worked with Huron to prepare a status report and claims agenda for the Court. Following the hearings, M&K prepared and filed proposed forms of order after each hearing.

65. In April 2019, M&K assisted the Trustee in preparing and filing a detailed Claims Status Report to provide an update to the Court and to Participants as to the status of resolved and unresolved claims. The Status Report was a considerable undertaking, as it provided detail as to the status and disposition of approximately 21,000 disputed claims. The Status Report resulted in numerous inquiries from Participants. M&K assisted the Trustee in responding to these inquiries and represented the Trustee at the hearing to address the Status Report.

66. As a result of the foregoing efforts, the total claims asserted against the Estates of approximately \$1,000,000,000 have been reduced to approximately \$350,000,000 to \$360,000,000, and more than ninety-nine percent (99%) of Participant claims that were timely filed have been resolved. The resolution of substantially all of the disputed claims resulted in the disallowance or reduction of unsubstantiated claims, the prompt allowance of as many claims as possible, and the reduction of amounts necessary to reserve for disputed claims in connection with the Trustee's initial distribution.

67. As part of Category 2 services, M&K monitored the claims trading process. M&K attended a status conference with the Court to establish procedures to ensure proper noticing of proposed claims transfers in accordance with applicable bankruptcy rules. M&K reviewed proposed claims transfers as they were filed on the docket, coordinated with Kurtzman Carson Consultant to ensure that notice of the proposed transfers was provided to parties and reported to the Court, and that claims transferred were appropriately docketed on the claims register.

68. In rendering services relating to this category, M&K attorneys expended 787.1 hours for requested compensation of \$500,130.00 based upon their customary and usual hourly rates, as adjusted to reflect the cap in shareholder rates.

Category 3
Services relating to Plan and Disclosure Statement
(Exhibit E)

69. The third category consists of services rendered by M&K relating to the formulation, filing, and confirmation of the Trustee's liquidating plan of reorganization.

70. Resolving the litigation with the Service was essential to ensure sufficient funding to pay Estate expenses and to confirm a plan. In the absence of a resolution to that dispute that would provide adequate funds to pay the Service and to fund costs of administration, the Trustee would need to access other sources of liquidity.

71. Toward that end, M&K conferred with the DOJ respecting access to a portion of the Forfeited Funds which, combined with the proposed terms of the Service Settlement, would provide the necessary liquidity for a plan. As discussed in Category 1, the Trustee negotiated access to up to \$7,500,000 of the Forfeited Funds which, combined with the retention of approximately \$7,700,000 of the 2013 Refund under the Service Settlement, satisfied the Estates' liquidity requirements and resolved plan confirmation concerns.

72. M&K conferred regularly with the DOJ respecting the status of the forfeiture proceedings and the anticipated turnover of the Forfeited Funds to the Trustee for distribution to victims. After accepting Mr. Merrill's guilty plea, the District Court entered a Preliminary Order of Forfeiture. Thereafter, the District Court entered a Restitution Order which provided for distribution of the Forfeited Funds by the Trustee to victims to avoid duplication of effort and inconsistent findings, reduce administrative costs, conserve judicial resources, and facilitate global accounting of funds distributed to Participants.

73. Pursuant to the Restitution Order, in June 2019, the United States delivered \$145,471,294 to the Trustee. The Restitution Order was later modified to allow for the Estates to access up to \$7,500,000 of the Forfeited Funds as referenced above. The Trustee has been informed that he is likely to receive approximately \$11,000,000 in additional Forfeited Funds after certain assets have been liquidated. M&K conferred regularly with the Trustee and the DOJ as to the progress of the criminal action and forfeiture efforts in the District Court. M&K reviewed and commented on both the motion to approve the Restitution Order and the motion to later modify the Restitution Order. M&K assisted the Trustee in providing continued reporting to the DOJ as to the status of the claims determination process, the financial condition of the Estates, and the process for distribution of funds to Participants.

74. In light of COVID-19, immediately following the Service's final approval of the Service Settlement, M&K worked with the Trustee and his professionals to prepare and file the plan and disclosure statement. In this regard, M&K:

- (i) assembled and analyzed TelexFree records, canvassed the pleadings filed in the cases and key Court rulings, and prepared historical information for inclusion in the Disclosure Statement;

- (ii) advised the Trustee as to the establishment of a convenience class of creditors and the treatment of such claims;
- (iii) reviewed and considered various cash analyses and reports from the Trustee and Huron and conferred with the Trustee respecting the timing and range of potential dividends for holders of Allowed Participant Claims;
- (iv) assisted the Trustee in evaluating tax considerations associated with the plan, the necessity of retaining the existing Debtor entities for reporting and distribution purposes, and the Trustee's role in administering the cases post-confirmation.

75. M&K prepared and circulated the plan and disclosure statement for review by the Trustee and discussed its terms with the governmental agencies. Given the number of Participants and their general lack of business sophistication, M&K prepared a plain language summary of the plan to be emailed to Participants to facilitate the plan process. M&K also prepared several pages of plain language discussion of the plan terms for inclusion in the disclosure statement.

76. In consideration of the impact of the pandemic, M&K prepared and filed a motion to approve the disclosure statement on an expedited basis. M&K prepared for and represented the Trustee at the hearing on the disclosure statement.

77. To facilitate the distribution of funds to Participants, the Trustee needed to obtain payment information from Participants, including the preferred method of electronic payment, compliance with the Office of Foreign Asset Control for those Participants located outside the United States, and an election of claim treatment as to convenience class claims. As with the use of the Portal to facilitate the determination of claims, the Trustee and his professionals devised a unique balloting process whereby Participants could log on electronically and, while completing their voting ballot, could also provide the requisite payment information. M&K worked with the

Trustee, Huron and BMC Group to devise the electronic, interactive voting ballot, with individualized usernames and passcodes, enabling Participants to cast a vote on the Plan and to provide the requisite information to make distributions.

78. During the solicitation period, M&K responded to Participant inquiries respecting claim status, balloting issues, payment concerns, and the status of the cases.

79. M&K monitored the ballots cast, prepared the Report of Plan Voting, and coordinated with BMC Group respecting their balloting affidavit. M&K assisted the Trustee in the preparation of his plan affidavit, setting forth the Trustee's factual representations and the plan's compliance with the relevant statutory provision. M&K prepared proposed findings and rulings for consideration by the Court.

80. M&K reviewed and considered the six (6) objections to plan confirmation and determined that all but one pertained to the treatment of individual claims. As to the last objection, the Greater Boston Legal Services, Chelsea Collaborative, and Brazilian Women's Group jointly expressed concern that holders of Allowed Participant Claims who failed to submit a ballot with the requisite payment information might be deprived of the right to receive a distribution. M&K conferred with the Trustee and with the community groups' representative to establish a process whereby holders of Allowed Participant Claims would have an additional six (6) months in which to provide the required payment information. M&K prepared a notice to be sent to those Participants who had not provided the payment information in the ballot, solicited feedback from the community groups on the form of notice, and incorporated suggested revisions to simplify the format of the notice.

81. M&K prepared for and presented the Trustee's case at the confirmation hearing. At the conclusion of the hearing, all objections were deemed overruled or resolved, and the Court authorized confirmation of the plan.

82. In rendering services relating to this category, M&K attorneys expended 451.5 hours for requested compensation of \$280,615.00 based upon their customary and usual hourly rates, as adjusted to reflect the cap in shareholder rates.

Category 4
Services relating to Litigation with PIEC
(Exhibit F)

83. The fourth category consists of services rendered by M&K relating to the resolution of the action styled *Stephen B. Darr, Trustee v. Rita Dos Santos, individually and as putative class representative* (the “Dos Santos Action”, Adversary Proceeding Number 15-4055) which was brought by the Trustee against certain Participants who were members of the Plaintiff Interim Executive Committee (the “PIEC”) appointed in the MDL.

84. Prior to the Application Period, the Court issued Proposed Findings of Fact and Rulings of Law (“Proposed Findings”), granting summary judgment to the Trustee in the Dos Santos Action, finding that the Trustee had the exclusive authority to pursue recovery of amounts paid by Participants through Triangular Transactions. The Proposed Findings were submitted to the District Court for entry in accordance with applicable rules, and the District Court adopted the findings of the Court.

85. Following the District Court’s adoption of the Court’s proposed findings and rulings, the PIEC filed a motion to stay the District Court judgment in favor of the Trustee pending appeal. M&K reviewed and considered the PIEC motion, researched applicable authorities, and prepared and filed a detailed opposition to the motion. M&K argued the Trustee’s opposition to the PIEC’s motion for stay, which was subsequently denied.

86. The PIEC appealed the District Court judgment to the First Circuit Court of Appeals in connection with its motion for stay. M&K reviewed the record designated by the PIEC and supplemented the record as necessary.

87. M&K reviewed and considered the opening brief filed by the PIEC, including the arguments made and authorities asserted. M&K conducted substantial legal research in preparing the Trustee's opening brief. This research included analysis of a host of novel issues of fact and law, including whether the Debtors had an interest in property transferred in a Triangular Transaction; whether the Debtors needed, and had, constructive possession of the membership fees paid in a Triangular Transaction; whether the claims asserted by Participants in the MDL were individual claims or derivative of the claims asserted by the Trustee; and whether the legality of the Debtors' business activity had any bearing on the determination of the property rights.

88. The PIEC prepared and filed its reply brief. In order to ensure that each of the issues presented were adequately addressed, M&K prepared and filed a sur-reply brief and a motion for authority to file same.

89. M&K prepared for and argued the case before the First Circuit. The First Circuit affirmed the District Court's adoption of the Court's findings and rulings and found, among other things, that the payments made pursuant to Triangular Transactions were property of the Estates and that the Trustee had sole and exclusive authority to pursue recovery of such amounts.

90. In addition to resolving the First Circuit appeal, M&K monitored developments in the MDL action. M&K reviewed the fifth amended complaint filed by the plaintiffs and objections thereto. M&K advised the Trustee with respect to discovery requests by the PIEC and certain defendants, conferred with counsel to the various parties and responded to the discovery requests as appropriate in consultation with the Trustee and Huron.

91. In rendering services relating to this category, M&K attorneys expended 692.1 hours for requested compensation of \$328,588.00 at their customary and usual hourly rates, as adjusted to reflect the shareholder cap on rates.

Category 5
Services relating to Class Action Litigation
(Exhibit G)

92. The fifth category consists of services rendered by M&K relating to two defendant class actions, one action commenced by the Trustee solely against defendants located in the United States, styled *Darr v. Arguetta*, case no. 16-4006 (the “Domestic Action”) and one action commenced solely against defendants located outside of the United States, styled *Darr v. Alecci*, case no. 16-4007 (the “Foreign Action” and, collectively, the “Class Actions”).

93. In accordance with the pretrial orders, M&K continued to prosecute the Class Action litigation. M&K worked with counsel to the Class Action defendants to facilitate informal discovery of documents, including access to TelexFree’s electronic records and the methodology employed by the Trustee in aggregating User Accounts and computing a defendant’s net winnings. M&K negotiated, prepared and filed a scheduling order for the exchange of expert reports to enable the Court to determine the appropriateness of the Trustee’s aggregation methodology and computation of Participant net losses or net winnings.

94. M&K provided advice and assistance to Timothy Martin in connection with the preparation of his expert report in support of the methodology used by the Trustee to aggregate User Accounts of individual Participants and to determine the net winner status of each Participant. In this regard, M&K reviewed the aggregation method employed, advised Mr. Martin of the matters to be addressed in the report and provided assistance in drafting the report and assembling exhibits as necessary.

95. In addition to pursuing resolution of the claims against the Class Action defendants, M&K pursued prejudgment remedies against certain defendants. After becoming aware that Linda and David Hackett, net winners in the TelexFree program, had transferred their Massachusetts residence into a trust, sold the property, and purchased another residence in

Mississippi, M&K prepared and filed a Complaint seeking the avoidance of the transfers as well as a motion for injunctive relief, along with a supporting memorandum of law. M&K also sought and obtained prejudgment relief with respect to certain real property owned by Daniel Shoyfer in support of the Estates' net winner claims against him.

96. The avoidance action filed by M&K against the Hacketts stimulated renewed settlement negotiations, which culminated in an agreement involving the payment by the Hacketts of approximately \$450,000 to the Estates. M&K negotiated the settlement and prepared and filed the settlement agreement and motion to approve same. In addition to the settlement with the Hacketts, M&K worked with the DOJ and the SEC to obtain settlements with the following net winner defendants: (i) Santiago de la Rosa, resulting in a recovery of more than \$1,000,000 for the Estates; (ii) Fabio Wanzeler, the brother of principal Carlos Wanzeler, resulting in a recovery of more than \$400,000 for the Estates from the sale of Mr. Wanzeler's Florida residence as well as a forfeiture recovery paid to the United States in the amount of \$250,000 in connection with a second parcel of real property in Florida; (iii) Priscilla Costa, the daughter of former principal Carlos Costa, resulting in a recovery of more than \$800,000 from the sale of eight (8) condominiums in Florida.

97. With respect to each of the above settlements, M&K worked collaboratively with the governmental agencies to agree on terms of settlement and to prepare and file the pleadings necessary to effectuate the settlements in the Court as well as the District Court. In the case of the agreement with Fabio Wanzeler, Mr. Wanzeler failed to vacate his residence as agreed and filed an objection to his own settlement. M&K, in consultation with the Trustee and the DOJ, prepared and filed a response to Mr. Wanzeler's opposition, and attended the hearing resulting in approval of the settlement. M&K thereafter negotiated Mr. Wanzeler's vacating of the premises to facilitate its marketing and sale.

98. M&K continues efforts to bring the Class Action litigation to a resolution. M&K has conferred with the Class Action defendants in exploring settlement alternatives. In that regard, M&K prepared proposed term sheets, reviewed proposals by the Class Action defendants, and engaged in multiple conferences with the Trustee and the Class Action defendants respecting same. The Class Action defendants are required to submit their expert report at the end of July 2020 and a status conference is scheduled for September 2020.

99. In rendering services relating to this category, M&K attorneys expended 367.9 hours for requested compensation of \$211,920.00 at their customary and usual hourly rates, as adjusted to reflect the cap on shareholder rates.

Category 6
Services Relating to Other Avoidance Actions
(Exhibit H)

100. The sixth category consists of services rendered by M&K relating to litigation in matters other than the Class Actions and the Dos Santos Action.

101. Prior to the Application Period, Sunwind Energy and its affiliates (collectively, “Sunwind”), a wind energy development firm, agreed to pay approximately \$3,000,000 to the Estates on account of monies previously advanced to Sunwind by TelexFree. M&K commenced an action against Sunwind to recover these amounts and, during the Application Period, M&K obtained approval of a settlement agreement whereby the Estates would receive a cash payment of \$150,000 upon the sale of Sunwind’s development rights to Expedition Wind (“EW”) and could receive up to an additional \$1,000,000 upon EW reaching certain milestones in the wind farm development process. In this regard, M&K reviewed the relevant sale closing documents and monitored payment of the initial installment of \$150,000 to the Trustee. M&K similarly monitored EW’s efforts at developing the property and achievement of the milestones that would trigger the Trustee’s right to additional payment. These efforts are ongoing.

102. M&K oversaw the separate administrative action commenced by the SEC against certain high level Participants and attended a status conference in District Court respecting same.

103. M&K continued efforts to recover funds in a separate adversary proceeding against Carlos Wanzeler and other insiders and, in this regard, M&K prepared and filed motions for default judgment against numerous defendants.

104. In rendering services relating to this category, M&K attorneys expended 28.6 hours for requested compensation of \$16,772.50 at their customary and usual hourly rates, as adjusted to reflect the cap on shareholder rates.

Category 7
Services Relating to Communications with Creditors and Governmental Agencies
(Exhibit I)

105. The seventh category consists of services rendered by M&K relating to communications and interactions with governmental authorities in these cases.

106. Throughout these cases, the Trustee and his professionals have worked closely with federal and state governmental entities in collecting assets for distribution to Participants and establishing a framework for allowance of Participant claims.

107. M&K consulted regularly with the DOJ respecting progress made in the District Court toward entry of final orders of restitution and forfeiture that would authorize turnover to the Trustee of the assets seized by the Federal Government. M&K assisted the Trustee in preparing periodic status reports to the DOJ as to the resolution of Participant claims and the financial condition of the Estates. As discussed in Category 3, M&K negotiated an agreement with the DOJ respecting access to a portion of the Forfeited Funds that would facilitate settlement of the disputed claims of the Service and ensure sufficient funding to pay costs of administration of the Estates. In this regard, M&K reviewed and commented on the motion by

the DOJ to modify the Restitution Order and the proposed form of order in order to effectuate the agreement.

108. M&K conferred regularly with the DOJ and the SEC as to the pursuit of claims against high level participants, culminating in several settlements as discussed in Category 5 herein. M&K monitored the ongoing litigation brought by the SEC against several high level Participants and attended status conferences in the District Court.

109. M&K continued to interface with community groups. In this regard, M&K provided claims information to the Greater Boston Legal Services, the Chelsea Collaborative, and the Brazilian Women's Group, among others, and attended community meetings to educate Participants as to the progress of the cases and to address questions and concerns respecting claims and the distribution process.

110. In rendering services relating to this category, M&K attorneys expended 207.1 hours for requested compensation of \$132,240.50 at their customary and usual hourly rates, as adjusted to reflect the cap on shareholder rates.

Category 8
Services Relating to Case Administration
(Exhibit J)

111. The eighth category consists of services rendered by M&K relating to the sale of assets recovered through settlements and other matters relating to case administration.

112. Several of the settlements reached with net winner Participants involved the turnover of tangible real and personal property. In those instances, M&K assisted the Trustee in monetizing the recoveries.

113. M&K prepared and filed a motion to sell two Porsches that were turned over to the Trustee in conjunction with a settlement with Randy and Sonia Crosby, as well as a notice of sale. M&K worked with the auctioneer to conduct and consummate the public sale.

114. M&K assisted the Trustee in implementing the sales of multiples parcels of real property in Florida that were turned over to the Trustee in conjunction with the settlements with Fabio Wanzeler and Priscilla Costa. M&K prepared and filed a motion to sell the single family residence formerly owned by Fabio Wanzeler, along with a notice of sale. M&K represented the Trustee at the hearing on the sale and worked with Florida counsel to effectuate the closing. M&K prepared and filed a motion for authority to conduct a sale by public auction of the eight (8) residential condominiums in Florida conveyed to the Trustee by Priscilla Costa. M&K assisted the Trustee and the auctioneer in addressing property management issues prior to the sale, marketing and sale efforts, and implementing the sale.

115. Other administrative matters performed by M&K included reviewing and commenting on the Trustee's monthly operating reports and Estate tax returns and responding to creditor and general public inquiries.

116. In rendering services relating to this category, M&K attorneys expended 42 hours for requested compensation of \$26,101.00 at their customary and usual hourly rates, as adjusted to reflect the cap on shareholder rates.

Category 9
Services Relating to Fee/Employment Applications
(Exhibit K)

117. The ninth category consists of services rendered by M&K relating to preparing the Fourth Application and this Application, and in assisting the Trustee and other professionals in connection with their retentions and/or applications for compensation and attending the hearings relating to the applications.

118. In April 2018, M&K filed its Fourth Application for services rendered for the period from March 1, 2017 through March 31, 2018, spanning thirteen (13) months. The

Application Period includes approximately \$12,000 in time associated with preparing the Fourth Application and attending the hearing thereon.

119. M&K also completed a portion of the Application during the Application Period, and approximately \$8,000 of the time in this category is attributable to preparation of the Application. Additional time was incurred in preparing the Application after June 30, 2020 which will be included in the supplement when filed.

120. M&K provided advice and assistance to the Trustee's advisors in the preparation and completion of their applications for retention and applications for compensation. M&K prepared the following applications to retain professional persons and facilitated the filing of fee applications where applicable:

- (i) application to employ Fisher Auction to serve as real estate broker to sell the Florida residence recovered in the settlement with Fabio Wanzeler;
- (ii) application to retain Fisher Auction to serve as auctioneer to sell the eight (8) residential condominiums recovered in the settlement with Priscilla Costa;
- (iii) Application to retain Paul E. Saperstein Co., Inc. as auctioneer to sell two Porsches recovered in the settlement with Randy Crosby;
- (iv) Amendment to terms of retention of KPMG to accommodate its expert services.

121. In each instance, M&K assisted the professionals in the preparation of affidavits and in understanding applicable local rules.

122. In connection with the foregoing, M&K incurred approximately \$10,000 in fees.

123. M&K assisted Huron in the preparation of its fifth interim application for compensation. M&K assisted the representatives of the Class Action defendants in connection with reimbursement of fees and expenses. M&K incurred approximately \$5,000 in connection with such services.

124. In rendering services relating to this category, M&K attorneys expended 60.2 hours for requested compensation of \$37,262.00 at their customary and usual hourly rates, as adjusted to reflect the cap on shareholder rates.

Estimated Time from July 1, 2020 through July 14, 2020

125. The detailed time entry appended to this Application covers the period from April 1, 2018 through June 30, 2020. The Application requests compensation for services rendered and expenses incurred through the Effective Date of July 14, 2020. The Application includes \$85,000 in estimated compensation for services rendered and expenses incurred during the Supplemental Period.

126. On or before August 7, 2020, M&K will file and serve a supplement to the Application which will include actual amounts for services rendered and expenses incurred during the Supplemental Period for which approval is sought.

ALLOWANCE OF REQUESTED COMPENSATION

127. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered ... and reimbursement for actual, necessary expenses.” *Id.* § 330(a)(1). Section 330 of the Bankruptcy Code sets forth the criteria for the award of such compensation and reimbursement:

- (3) 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;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

Id. § 330(a)(3).

128. M&K submits that compensation for the services rendered and reimbursement of expenses incurred is reasonable based on: (i) the time and labor required; (ii) the complexity of the legal questions presented; (iii) the skill required to perform the legal services; (iv) the customary compensation in Massachusetts; and (v) the experience and ability of the attorneys providing services.

129. With respect to each of these standards, M&K submits that the compensation requested is reasonable and appropriate.

130. The amount requested by M&K is well within the range of customary compensation awarded to other bankruptcy professionals with similar experience in the District of Massachusetts. The hourly rates charged by M&K, for both shareholders and associates, are equal to or less than those charged by and paid to other professionals with similar experience in other cases of similar complexity within the District, particularly given the voluntary rate reduction for shareholder services in this matter.

131. In determining the reasonableness of a compensation request, courts generally apply the lodestar method. *Boddy v. United States Bankruptcy Court (In re Boddy)*, 950 F.2d 334, 337 (6th Cir. 1991) (“The Supreme Court has made it clear that the lodestar method of fee calculation is the method by which federal courts should determine reasonable attorney’s fees

under federal statutes that provide for such fees.”); *see also Shaw, Licitra, Parente, Esernio & Schwartz, P.Z. v. Travelers Indemnity Co. (In re Grant Associates)*, 154 B.R. 836, 843 (S.D.N.Y. 1993) (noting that the lodestar standard had been adopted by most courts calculating fees under section 330(a), and that “[g]iven the similarity in context and language between the two statutes, the same standard should apply” to fees under section 506(c)); *In re Drexel Burnham Lambert Group, Inc.*, 133 B.R. 13, 21-22 (Bankr. S.D.N.Y. 1991). Courts calculate the lodestar amount by multiplying the number of hours reasonably expended by the attorney’s reasonable hourly rate. *See Drexel*, 133 B.R. at 22 (citing *Pennsylvania v. Delaware Valley Citizens’ Council for Clean Air*, 478 U.S. 546, 565 (1986)). In assessing the reasonableness of a compensation request, there is a “strong presumption” that an attorney is entitled to the lodestar fee. *Id.* As set forth above, both the number of hours expended by M&K in this matter to date and the hourly rates charges satisfy the reasonableness standard.

ATTORNEY STATEMENT PURSUANT TO APPENDIX B GUIDELINES

132. In compliance with the Appendix B Guidelines, M&K provides the following information:

- Question: Did M&K agree to any variations from, or alternatives to, its standard or customary billing rates, fees or terms for services pertaining to this engagement that were provided during the Application Period?
- Response: M&K agreed to cap the hourly rates charged by shareholders at \$625 per hour for the period April 1, 2018 through April 30, 2018. For the period May 1, 2018 through April 30, 2019, M&K agreed to cap the rates charged by shareholders at \$650 per hour. For the period from May 1, 2019 through the date of this Application, M&K agreed to cap the rates charged by shareholders at \$675 per hour. These adjustments resulted in a voluntary reduction in fees sought of \$43,436.50.
- Question: If the fees sought in this fee application as compared to the fees budgeted for the time period covered by this fee application are higher by ten percent (10%) or more, did you discuss the reasons for the variation with the Trustee?

Answer: M&K and the Trustee held regularly scheduled meetings throughout the cases to discuss all aspects of the administration of the cases, including budgeting, work plans, and prioritizing of matters. The Trustee was continually updated on the matters to which M&K devoted attention and the extent of services being provided. The fees incurred by M&K and billed in this Application are consistent with these communications. The Trustee has reviewed the Application and has no objection thereto.

Question: Have any of the professionals included in this fee application varied their hourly rate based upon the geographic location of the bankruptcy case?

Answer: No.

Question: Does the fee application include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices (limited to work involved in preparing and editing billing records that would not be compensable outside of bankruptcy and does not include reasonable fees for preparing a fee application)?

Answer: The fee application does not include time or fees relating to reviewing or revising time records or for preparing, reviewing, or revising invoices, other than reasonable and necessary fees incurred in preparing a fee application compliant with the statutes, rules, and guidelines of the Court and the United States Trustee.

Question: Does this fee application include time or fees for reviewing time records to redact any privileged or other confidential information?

Answer: No.

Question: Did the Trustee review and approve any rate increases in advance?

Answer: Yes, the Trustee was provided the rate increases that went into effect as set forth above.

Question: Did the Trustee agree when retaining M&K to accept all future rate increases?

Answer: Yes, as is set forth in the Trustee's application to retain M&K and subject to the agreed upon cap for shareholder rates.

CONCLUSION

133. M&K provided substantial services to the Trustee in his administration of the Estate during the Application Period. The Trustee's services covered a variety of different areas,

as set forth in the Application. During the Application Period, M&K assisted the Trustee in obtaining confirmation of the Plan, marking a significant milestone in the cases and enabling the Trustee to make a substantial distribution to holders of Allowed Participant Claims. Over the past two years, M&K implemented the Claims Procedure Order approved by the Court, resulting in the resolution of substantially all of the Participant claims. M&K simultaneously resolved a protracted dispute with the Service which otherwise impeded confirmation of a plan and worked collaboratively with the DOJ and the SEC to implement settlements and ensure funding for the plan.

134. The services rendered during the Application Period were the culmination of approximately six years of work by the M&K, the Trustee, and his other professionals in winding down a complex, multifaceted, international Ponzi scheme. While M&K and the Trustee will need to resolve remaining disputed claims and continue to prosecute causes of action for the Estates, confirmation of the plan will enable the Trustee to make a substantial and long awaited distribution to holders of allowed claims.

135. M&K's services have been reasonable and necessary and performed in a cost effective manner. Based upon the foregoing, M&K asserts that approval of its fees and expenses, in the amounts requested, is appropriate.

WHEREFORE, M&K respectfully moves the Court for an Order:

- (i) approving on a final basis fees in the sum of \$2,357,534.00 and reimbursement of expenses in the sum of \$48,846.26 for services rendered and expenses incurred during the Application Period;
- (ii) approving on a final basis additional fees and expenses incurred during the Supplemental Period not to exceed \$85,000, subject to the submission of a

Supplement to the Application reflecting actual amounts for services rendered and expenses incurred;

- (iii) authorizing payment of the foregoing amounts;
- (iv) Approving as final all fees and expenses previously approved by the Court on an interim basis; and
- (v) granting such other relief as is just and proper.

MURPHY & KING
PROFESSIONAL CORPORATION,
BY,

/s/ Andrew G. Lizotte

Harold B. Murphy (BBO #362610)

Andrew G. Lizotte (BBO #559609)

MURPHY & KING

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Dated: July 24, 2020
782439

EXHIBIT A

ORDER

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
CENTRAL DIVISION

In re:

TELEXFREE, LLC,
TELEXFREE, INC.
TELEXFREE FINANCIAL, INC.

Debtors.

Chapter 11 Cases

14-40987-MSH
14-40988-MSH
14-40989-MSH

Jointly Administered

**VERIFIED APPLICATION BY STEPHEN B. DARR, CHAPTER 11 TRUSTEE,
TO RETAIN MURPHY & KING, PROFESSIONAL CORPORATION AS COUNSEL**

Pursuant to 11 U.S.C. §§ 327 and 330, Federal Rule of Bankruptcy Procedure 2014 and Massachusetts Local Bankruptcy Rule 2014-1, Stephen B. Darr, the duly appointed Chapter 11 trustee (the "Trustee") of the bankruptcy estates (the "Estates") of TelexFree, LLC, TelexFree, Inc., and TelexFree Financial, Inc. (collectively, the "Debtors") respectfully requests that this Court to enter an order authorizing the Trustee to retain Murphy & King, Professional Corporation ("M&K") as counsel to the Trustee. In further support of this application, the Trustee states as follows:

JURISDICTION

1. The Court has jurisdiction to consider and determine this application pursuant to 28 U.S.C. § 1334. This is a core proceeding within the meaning of 28 U.S.C. § 157(b). Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief requested herein are contained in 11 U.S.C. §§327 and 330 of the Bankruptcy Code, Federal Rule of Bankruptcy Procedure 2014 and Massachusetts Local Bankruptcy Rule 2014-1.

EXHIBIT B
BIOGRAPHIES

HAROLD B. MURPHY. Admitted to bar, 1981, Massachusetts. **Education:** Harvard College (A.B., cum laude, 1977); Suffolk University Law School (J.D., 1981). Law Clerk to the U.S. Trustee, Districts of Maine, New Hampshire, Massachusetts and Rhode Island, 1980-1981; to the Hon. Thomas W. Lawless, Chief Judge, U.S. Bankruptcy Court, Boston, Massachusetts, 1981-1984. **PRACTICE AREAS:** Bankruptcy and Financial Restructuring.

CHARLES R. BENNETT, JR. Admitted to bar, 1974, Commonwealth of Massachusetts, also admitted to the Court of Appeals for the First Circuit; the United States District Court for the District of Massachusetts; the State of New Hampshire; the United States District Court for the District of New Hampshire; the State of Rhode Island; and the United States District Court for the District of Rhode Island. **Education:** Boston College (Boston College, 1970); Boston College Law School (J.D., 1974). **PRACTICE AREAS:** Bankruptcy Law; Commercial Litigation.

ANDREW G. LIZOTTE. Admitted to bar, 1991, Massachusetts; 1992, U.S. District Court, District of Massachusetts and U.S. District Court, District of Connecticut. **Education:** Bryant College (B.S., 1986); Suffolk University (J.D., 1991). Law Clerk to the Honorable James F. Queenan, Jr., U.S. Bankruptcy Court, District of Massachusetts. Certified Public Accountant, Rhode Island, 1988. **PRACTICE AREAS:** Bankruptcy and Financial Restructuring.

DANIEL M. RABINOVITZ. Admitted to bar, Massachusetts, Illinois, Florida and Colorado; U.S. District Court of Massachusetts; U.S. District Court of Illinois. **Education:** Union College, B.A., 1987; Boston University School of Law, J.D., 1990. **PRACTICE AREAS:** White Collar Defense and Internal Investigation, Business Litigation, Securities Litigation and State Criminal Defense.

CHRISTOPHER M. CONDON. Admitted to bar, 2002, Massachusetts; 2002 U.S. District Court for the District of Massachusetts; First Circuit Court of Appeals, 2007. **Education:** Washington and Lee University, (B.A. 1998); Boston University School of Law, J.D. cum laude, 2001. **PRACTICE AREAS:** Bankruptcy Law and Litigation.

KATHLEEN R. CRUICKSHANK. Admitted to bar, 1987, Massachusetts, 1988, U.S. District Court of Massachusetts. **Education:** Brown University (B.S. 1984); Boston University School of Law (J.D. 1987). Law Clerk to the United States Trustee, 1985-87. **PRACTICE AREAS:** Bankruptcy and Financial Restructuring.

DONALD ETHAN JEFFERY. Admitted to bar, 1991, Pennsylvania, 1996, Massachusetts; 1992, New Jersey and U.S. District Court, Eastern District of Pennsylvania; U.S. Court of Appeals, Third Circuit; U.S. District Court, District of Massachusetts; U.S. District Court, District of New Jersey. **Education:** University of New Hampshire (B.A. 1987); Villanova University School of Law (J.D., 1991). **PRACTICE AREAS:** Bankruptcy and Financial Restructuring.

ROBERT E. RICHARDS, JR., admitted to the Massachusetts bar in December 1990, and to the bar of the District of Columbia, the U.S. District Court for the District of Massachusetts, and the U.S. Court of Appeals for the First Circuit in 1991. **PRACTICE AREAS:** Corporate Law, Real Estate, Mergers, Acquisitions and Divestitures.

MICHAEL O'NEIL. Admitted to bar, 2012, Massachusetts; State of New Hampshire; Commonwealth of Massachusetts; US District Court, District of New Hampshire, US District Court, District of Massachusetts. **Education:** Tufts University, B.A., 2008, Boston College Law School, J.D., 2012. **PRACTICE AREA:** Bankruptcy Law.

ANDREA G. MILLER (BRIER) – Admitted to bar 2010, Massachusetts; 2011, New York (Third Judicial Department); 2014, U.S. District Court for the Eastern District of New York & U.S. District Court for the Southern Districts of New York; 2015, U.S. District Court for the District of Massachusetts & U.S. Court of Appeals for the First Circuit; 2016, Supreme Court of the United States. **Education:** University of Pennsylvania, (B.A. *summa cum laude* 2005); Oxford University (M.St. *with distinction*, 2007); Harvard Law School, (J.D. 2010). **PRACTICE AREAS:** Bankruptcy Law.

THEODORE J. FOLKMAN. Admitted to bar, 2001, Massachusetts. Also admitted to U.S. District Court, District of Massachusetts and U.S. Court of Appeals, First Circuit. **Education:** Princeton University, (A.B., *magna cum laude*, 1996); Columbia University, (M.A., 1997); Harvard Law School (J.D. *cum laude*, 2000). Law clerk to the Honorable Ann Aldrich, U.S. District Court for the Northern District of Ohio. **PRACTICE AREA:** Business Litigation.

JONATHAN F.X. O'BRIEN. Admitted to bar, New York, 2000 Paris, France, 2002 Massachusetts, 2009. **Education:** McGill University, B.A. with Honors, 1996 Tulane Law School, J.D., 1999. **PRACTICE AREAS:** Corporate Law; Real Estate; Mergers, Acquisitions and Divestitures.

SHAWN LU. Admitted to bar, Commonwealth of Massachusetts. **Education:** Washington University in St. Louis, B.A., 2007, Boston University School of Law, J.D., 2010. Prior to joining Murphy & King, Mr. Lu clerked for the Justices of the Massachusetts Superior Court, where he assisted Justices in all phases of civil and criminal litigation. **PRACTICE AREAS:** Business Litigation.

SARAH K. TRICOT – Associate. **Admissions:** 2011, Massachusetts; 2012, New York. **Education:** University of Richmond (B.A., 2008); New England Law Boston (J.D., *cum laude*, 2011). **PRACTICE AREAS:** Corporate; Real Estate.

AMANDA SPANOS. **Education:** Northeastern University (Paralegal Certificate); Legal Assistant (Bankruptcy), Murphy & King, Dec. 1994 – present.

CHRISTINE E. WILKINS. Education: Suffolk University (B.A. 1995); Suffolk University (Paralegal Certificate Program-Certificate to be Awarded); Legal Assistant (Workers Compensation), Marcotte Law Firm, 1999-2000; Legal Assistant (Tenant/Landlord, Construction Litigation, Real Estate, Estate Planning), Donahue & Donahue, 2000-2001; Paralegal (Landlord/Tenant, Civil Litigation), Boston Housing Authority, 2001-2007; Paralegal (Business Litigation, Construction Litigation), McCarter & English, 2007-2008; Paralegal [Contractor] (Asset Forfeiture, Civil Litigation), United States Attorney's Office for the District of Massachusetts, 2008-2011; Paralegal (Civil Litigation, Bankruptcy), Murphy & King, P.C., 2011 to present.

ANDREA N. MAZZARELLA. Education: Misericordia University (B.A., 2000); Simmons College (M.S., 2010). **Member:** Massachusetts Paralegal Association. Notary Public, Massachusetts, 2012. **PRACTICE AREAS:** Corporate and Real Estate Law.

MELISSA M. NUTTER. Education: Boston University (Paralegal Certificate, 2011); Employment: Murphy & King, P.C., Legal Assistant (Litigation, 2011-2013), Paralegal (Litigation, 2013-present).

EXHIBIT C
SERVICES RELATING TO IRS LITIGATION
(Category 1)

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>
04/02/18	AGL	Work on objection to IRS claim and request for refund; conference with C. Bennett, H. Murphy	3.50
04/02/18	HBM	Work on IRS complaint; several conferences with A. Lizotte re: same	2.50
04/03/18	AGL	Work on revisions to IRS complaint	4.00
04/03/18	HBM	Emails to and from C. Moore re: case status; email to trustee; conference with A. Lizotte re: same	.50
04/05/18	AGL	Review tax return data from KPMG; revise complaint/objection to claim	1.70
04/05/18	HBM	Work on IRS issues; review case re: same	1.80
04/17/18	AGL	Telephone conference with trustee re: 505 letter from IRS; review letter	.20
04/17/18	HBM	Review IRS letter and emails re: same	.20
04/19/18	AGL	Conference with C. Bennett re: tax litigation issues	.30
05/15/18	AGL	Review IRS claims filed against Inc.; memo to trustee re: same	.20
06/07/18	AGL	Telephone conference with trustee re: IRS claim	.20
06/07/18	AGL	Conference with H. Murphy re: class action, tax issues	.40
06/07/18	HBM	Conference with A. Lizotte re: tax dispute and class actions	.40
06/08/18	AGL	Legal research re: tax jurisdiction issues	.50
06/08/18	AGL	Review/revise draft complaint for declaratory judgment against IRS; conference with D. Rabinovotiz, C. Bennett re: same	3.00
06/08/18	CRB	Review and conference with A. Lizotte regarding objection to IRS claim and turnover of funds	.90
06/08/18	DMR	Review complaint against Internal Revenue Service	1.30
06/12/18	AGL	Draft revisions to IRS complaint	2.50
06/12/18	DMR	Review the revised draft of complaint against the IRS	.80
06/13/18	DMR	Reviewed and revised drafts of complaint against IRS and email with A. Lizotte	.40
06/14/18	AGL	Telephone conference with Carl Moore, Trustee re: status of refund dispute	.50

06/14/18	HBM	Prepare for and participate in telephone call with Carl Moore re: status of IRS; telephone call with S. Darr re: same	.60
06/18/18	AGL	Conferences with H. Murphy re: IRS complaint	1.00
06/18/18	HBM	Work on revisions to complaint; conference with A. Lizotte re: same	2.50
06/21/18	AGL	Conference with H. Murphy re: further revisions to IRS complaint; work on revisions	2.00
06/21/18	HBM	Conference with A. Lizotte re: revisions to IRS complaint, issues and strategy re: same	1.00
06/22/18	AGL	Work on revisions to IRS complaint	3.00
06/25/18	AGL	Work on revisions to IRS complaint	4.50
06/26/18	AGL	Review failure to file penalty, unreasonable compensation issues with IRS; telephone conference with Michelle Marion re: same; conference with H. Murphy	1.50
06/26/18	HBM	Conference with A. Lizotte re: issues and status re: IRS	.30
06/27/18	AGL	Work on IRS complaint - refunds, NOPA responses; telephone conference to trustee r: same	2.00
06/28/18	AGL	Conference with H. Murphy, C. Bennett re: IRS litigation issues	1.00
06/28/18	CRB	Review KPMG memorandum	.90
06/28/18	CRB	Work on Complaint regarding tax claim and refund issues	1.80
06/28/18	HBM	Conference with C. Bennett and A. Lizotte re: revisions to IRS complaint	.50
07/01/18	AGL	Conference call with C. Bennett re: tax complaint structure	1.00
07/01/18	CRB	Review the KPMG tax memorandum; telephone conference with A. Lizotte regarding the structure of the argument, issues and structure of the Complaint	3.20
07/02/18	CRB	Draft Complaint re: IRS	4.80
07/05/18	AGL	Review/consider alternative version of tax complaint; work on revisions	3.30
07/05/18	CRB	Revise the Declaratory Judgment Complaint re: IRS; and conference with A. Lizotte	1.80
07/17/18	AGL	Review latest draft of IRS complaint; work on edits; email to KPMG	1.00
07/17/18	HBM	Review and revisions to final draft of complaint; conference with A. Lizotte re: changes and send to KPMG and Trustee	1.50
07/18/18	AGL	Email from KPMG re: revisions to tax complaint; work on revisions	.30
07/23/18	AGL	Prepare for and attend call with KPMG re: revisions to tax complaint	1.00

07/23/18	CRB	Conference call with KPMG re: tax liability and D.J. Complaint	.40
07/25/18	AGL	Analysis of funds reconciliation, IRS, SEC issues; conference with H. Murphy, Trustee, re: same	1.50
07/25/18	HBM	Conference with A. Lizotte re: IRS issues, strategy and analysis of administrative IRS claim and potential issues to address	.40
07/26/18	AGL	Work on revisions to tax complaint	2.20
07/26/18	AGL	Legal research re: treatment of income taxes in split tax year; conference with C. Bennett	3.50
07/27/18	AGL	Work on revisions to IRS complaint; telephone conferences with C. Bennett, T. Greenaway re: same	1.30
07/27/18	CRB	Review IRS complaint; revisions; and email	1.10
07/27/18	HBM	Emails and conference with A. Lizotte re: IRS and issues and settlement of certain claims	.80
07/30/18	AGL	Prepare for and attend conference call with KPMG re: IRS complaint, comments; work on final revisions and file; telephone conference with SEC and Carl Moore re: same	3.60
07/31/18	AGL	Work on service issues for IRS complaint; telephone conference with C. Moore re: litigation	.50
08/07/18	AGL	Email to Carl Moore re: conference call	.10
08/09/18	AGL	Prepare for and attend conference with C. Moore re: IRS litigation, settlement options	1.00
08/20/18	AGL	Telephone conference with Trustee re: IRS dispute	.20
08/20/18	AGL	Review letter from DOJ re: subordination; memo to Trustee	.40
08/28/18	AGL	Begin drafting letter to Carl Moore re: background, financial posture of cases, relation to IRS litigation	.50
08/30/18	AGL	Additional work on letter to C. Moore re: case status, IRS litigation; review pleadings in SEC, criminal actions	3.50
09/04/18	AGL	Legal research re: administrative tax liability for 2014	1.00
09/04/18	AGL	Work on letter to C. Moore re: IRS litigation, case status; conference with H. Murphy re: same	4.20
09/04/18	HBM	Work on settlement letter to IRS; extended conference with A. Lizotte re: same	2.50
09/05/18	AGL	Analysis of IRS answer and counterclaim; conference with C. Bennett re: discovery, summary judgment	1.30
09/05/18	AGL	Additional work on letter to DOJ re: IRS litigation, requested relief; conference with H. Murphy re: same	5.50
09/05/18	CRB	Prepare draft 26(f) discovery plan	1.60

09/05/18	HBM	Review IRS answer; conference with A. Lizotte re: same and summary judgment timing	.80
09/05/18	HBM	Work on settlement with IRS; review and revise latest draft; conference with A. Lizotte re: same	1.50
09/06/18	AGL	Review pretrial order in IRS action; conference with C. Bennett	.30
09/06/18	AGL	Work on memo to IRS re: proposed settlement; conference with H. Murphy re: same	3.50
09/06/18	CRB	Edit 26(f) discovery plan; and address summary judgment schedule on discount disputes	.40
09/06/18	HBM	Final review and revisions to memo to IRS; conference with A. Lizotte re: same	.70
09/07/18	AGL	Review draft joint discovery plan for IRS action; conference with C. Bennett	.60
09/07/18	AGL	Final revisions to letter to DOJ; telephone conference with trustee re: same; assemble exhibits and send	.80
09/07/18	AGL	Work on answer to IRS counterclaim	1.00
09/10/18	CRB	Finalize 26(f)	.30
09/12/18	AGL	Revisions to answer to IRS counterclaim; telephone conference to Michelle Marion re: same	.50
09/12/18	AGL	Work on discovery plan - IRS suit; address impact of partial subordination agreement; memo to Carl Moore	2.20
09/12/18	CRB	Review edits to 26(f) discovery plan	.20
09/12/18	HBM	Review and revise proposed pre-trial order; conference with A. Lizotte re: same	.60
09/13/18	AGL	Emails with C. Moore re: 9/18 IRS cases; conference with H. Murphy re: carveout for unsecured creditors	.30
09/13/18	HBM	Conference with A. Lizotte re: issues and strategy re: IRS call	.30
09/14/18	AGL	Draft motion for partial summary judgment - IRS	.40
09/18/18	AGL	Prepare for and attend conference call with C. Moore re: IRS litigation schedule	1.20
09/18/18	HBM	Prepare for telephone call with US Attorney re: joint discovery order; conference with A. Lizotte and C. Bennett before and after call re: case status and strategy	1.20
09/19/18	AGL	Legal research re: administrative priority for tax claims	2.50
09/19/18	AGL	Begin drafting summary judgment memorandum to IRS	4.00
09/20/18	AGL	Analysis of Section 507(c) law; additional work on legal section of summary judgment memo	6.00
09/20/18	MKO	Research re: 507(c); draft memo re: same	1.00

09/20/18	MKO	Research re: burden of proof in administrative tax claims; conference with A. Lizotte re: same	3.10
09/21/18	AGL	Additional legal research re: proration of administrative expenses; work on IRS summary judgment memorandum	4.50
09/21/18	CRB	Conference with A. Lizotte re: IRS claim and administrative claims	.30
09/21/18	MKO	Additional research re: 507(c); conference with A. Lizotte re: same	2.00
09/24/18	AGL	Work on Count V provisions of summary judgment motion; conference with C. Bennett re: same	4.50
09/24/18	CRB	Review and edit summary judgment memorandum as to classification of IRS claim; and conference with A. Lizotte	1.40
09/25/18	AGL	Analysis of DOJ proposed revisions to joint discovery plan; conference with H. Murphy, C. Bennett re: same	.50
09/25/18	CRB	Review 26(c) discovery plan; and conference with A. Lizotte	.60
09/25/18	HBM	Review markup by USA on pretrial stipulation re: IRS; conference with C. Bennett re: issues re: same	.80
09/26/18	AGL	Emails with C. Moore re: discovery conference	.20
09/26/18	AGL	Work on revisions to IRS summary judgment memorandum	2.00
09/27/18	AGL	Prepare for and attend conference with DOJ re: pretrial order re: IRS litigation	1.20
09/27/18	AGL	Additional legal research re: IRS summary judgment memo - plain meaning, 507(c); conferences with H. Murphy, C. Bennett re: same	5.00
09/27/18	CRB	Conference with H. Murphy and A. Lizotte re: IRS claim and Rule 26(f) conference; and conference with C. Moore, U.S. Attorney, re: IRS claim and joint discovery plan	.40
09/27/18	CRB	Review the joint pretrial memorandum	.60
09/27/18	HBM	Conference with C. Bennett and A. Lizotte re: issues and strategy with IRS, summary judgment, pre-trial stipulation; telephone call with US Attorney re: same, issues re: voluntary subordination of certain claims; 2nd conference re: summary judgment	1.80
09/28/18	AGL	Work on revisions to IRS discovery plan	.30
09/28/18	AGL	Research prior tax filings, rights to refund, interest in estimated tax payments, setoff; memo to KPMG re: same	4.50
09/28/18	CRB	Revise joint discovery schedule	.60
10/01/18	AGL	Email from J. Chacon re: response to extension	.10

10/01/18	AGL	Work on revisions to IRS pretrial order	.30
10/01/18	AGL	Legal research re: date tax is incurred	4.50
10/01/18	AGL	Work on revisions to summary judgment memorandum	5.50
10/02/18	AGL	Additional drafting of summary judgment memorandum; research plain meaning cases	3.00
10/02/18	MKO	Conduct case law research re: plain language of statute in Bankruptcy Section 507(c); memo to and conference with A. Lizotte re: same	3.00
10/03/18	AGL	Research plain meaning cases, requirements for administrative tax claim; conference with C. Bennett	2.50
10/03/18	CRB	Review memorandum in support of summary judgment regarding IRS claim; and conference with A. Lizotte	2.80
10/04/18	AGL	Telephone conference with KPMG re: setoff, estate property issues	.20
10/04/18	AGL	Analysis of DOJ revisions to joint discovery plan; conference with C. Bennett	.60
10/04/18	AGL	Lengthy conferences with H. Murphy, C. Bennett re: summary judgment memorandum comments; work on memorandum	5.00
10/04/18	CRB	Work on summary judgment brief regarding IRS claim	2.40
10/04/18	HBM	Work on motion for summary judgment re: IRS; review and revise draft; conference with A. Lizotte and C. Bennett re: same	2.50
10/05/18	AGL	Conference with C. Bennett re: IRS discovery order	.40
10/05/18	AGL	Work on IRS summary judgment memorandum	3.60
10/08/18	AGL	Review DOJ comments on pretrial order; conference with C. Bennett re: same, refund/trust dispute	.30
10/08/18	CRB	Edit and revise IRS summary judgment brief	2.10
10/09/18	AGL	Emails re: final edits to IRS pretrial order	.30
10/09/18	CRB	Edits to brief in support of summary judgment regarding IRS claim	1.10
10/09/18	MKO	Review IRS joint discovery plan and draft motion to approve same	.70
10/10/18	MKO	Review and revise motion re: IRS discovery plan; confer with C. Bennett re: same; email to IRS counsel re: same	1.50
10/11/18	AGL	Edits to IRS summary judgment memorandum	.50
10/12/18	AGL	Review IRS discovery plan	.20
10/12/18	AGL	Prepare for and attend conference calls with trustee, H. Murphy, C. Bennett re: IRS summary judgment memo	1.50
10/12/18	CRB	Begin revisions to summary judgment brief on IRS claim	.60

10/12/18	CRB	Conference with H. Murphy re: IRS summary judgment brief	1.10
10/12/18	HBM	Work on summary judgment brief; review and revise latest draft; extended telephone call with A. Lizotte and C. Bennett re: same	2.70
10/14/18	AGL	Research administrative claim cases; further work on summary judgment memo	3.50
10/15/18	AGL	Begin drafting initial disclosures to IRS	.40
10/15/18	AGL	Begin drafting statement of undisputed facts	1.50
10/15/18	AGL	Revisions to summary judgment memorandum; emails/telephone conferences with KPMG re: same	2.20
10/15/18	CRB	Review and edit IRS summary judgment brief	.60
10/16/18	AGL	Revisions to initial disclosures - IRS action	.50
10/16/18	AGL	Analysis of KPMG comments on summary judgment memorandum; conference call with KPMG re: same	2.50
10/16/18	AGL	Review of additional cases re: IRS administrative claim; conference with C. Bennett re: same; work on revisions to S.J. memorandum	3.60
10/16/18	CRB	Review KPMG edits and cases re: IRS claim and summary judgment; conference with A. Lizotte; conference call with KPMG; and follow-up conference; and edits	3.90
10/17/18	AGL	Edits to IRS summary judgment memorandum; work on statement of undisputed facts and Trustee affidavit	2.50
10/17/18	CRB	Review Statement of Material Facts	.40
10/17/18	HBM	Review and revise latest draft of summary judgment motion	2.30
10/18/18	AGL	Review IRS initial disclosures	.30
10/18/18	AGL	Revisions to statement of undisputed facts, Trustee affidavit - IRS	1.00
10/19/18	AGL	Finalize and file IRS summary judgment pleadings	2.50
10/24/18	AGL	Emails re: scheduling on IRS summary judgment	.20
11/09/18	AGL	Initial review of IRS response to summary judgment	.30
11/11/18	AGL	Initial analysis of IRS cross motion for summary judgment and brief	1.20
11/12/18	AGL	Review IRS brief, new decisions cited; conference with H. Murphy, C. Bennett re: IRS reply issues	1.60
11/12/18	AGL	Begin working on outline for reply to IRS; research scope of definition of "claim", equitable remedies	2.50
11/12/18	CRB	Review IRS reply brief	.90
11/12/18	HBM	Review IRS brief and statement of facts and other exhibits; conference with A. Lizotte re: outline of response; brief conference with C. Bennett re: same	2.40

11/12/18	MKO	Additional review of IRS case law; draft memo to A. Lizotte re: same	.80
11/12/18	MKO	Research re: IRS motion for summary judgment on tax claim; review case law cited in same and email to A. Lizotte re: same	2.10
11/13/18	AGL	Review IRS statement of facts and response to trustee statement of facts	.50
11/13/18	AGL	Begin drafting reply to IRS cross-motion for summary judgment; research claims, equitable remedies	5.00
11/13/18	MKO	Additional research re: IRS summary judgment issues; conference with and memo to A. Lizotte re: same	2.80
11/14/18	AGL	Review IRS notice of disallowance of casualty loss	.30
11/14/18	AGL	Review KPMG comments to IRS brief	.50
11/14/18	AGL	Legal research re: IRS claims/expense distinctions	2.00
11/14/18	AGL	Conference with H. Murphy re: reply to IRS cross-motion; assemble documents re: IRS claims, fee segregation order, counterclaim; work on reply	4.00
11/14/18	CRB	Review KPMG comments re: IRS	.60
11/14/18	HBM	Conference with A. Lizotte re: issues and outline re: IRS response	.40
11/14/18	HBM	Review notice of disallowance of loss re: IRS and email re: same	.60
11/14/18	MKO	Research and review case law and other materials re: issues of administrative expenses v. claims; memo to A. Lizotte re: same	5.20
11/15/18	AGL	Further analysis of KPMG comments on IRS brief, statement of fact; conferences with H. Murphy, KPMG re: same	1.70
11/15/18	AGL	Work on draft of IRS reply	2.60
11/15/18	AGL	Legal research re: cases distinguishing erroneous refunds from unjust enrichment, property of estate issues	3.00
11/15/18	CRB	Review regarding the IRS motion for summary judgment	.60
11/15/18	HBM	Review KPMG memo on IRS opposition to motion for summary judgment and review several cases; conference with A. Lizotte re: same; telephone call with KPMG re: same	2.80
11/16/18	AGL	Additional work on reply to IRS cross-motion	2.20
11/16/18	CRB	Review the reply brief to IRS	.60
11/16/18	HBM	Work on summary judgment opposition; several conferences with A. Lizotte re: same	3.00

11/19/18	HBM	Review and revise draft opposition and restructure arguments; lengthy conference with A. Lizotte re: same	3.00
11/20/18	AGL	Additional research re: cases cited by IRS, non bankruptcy property of estate; work on opposition to cross-motion for summary judgment	6.00
11/20/18	HBM	Work on summary judgment and opposition; multiple conferences with A. Lizotte re: same	2.50
11/20/18	KRC	Discuss IRS refund with A. Lizotte; research refund giving rise to claim	3.80
11/21/18	AGL	Additional revisions to memorandum in opposition to IRS cross-motion for summary judgment; conferences with H. Murphy re: same (8.0)	7.00
11/21/18	HBM	Work on opposition to motion for summary judgment; conference with A. Lizotte re: same	2.50
11/25/18	KRC	Research on IRS claim for brief (522(i))	3.30
11/26/18	AGL	Telephone conference with D. Bernstein re: status of claim, IRS	.20
11/26/18	AGL	Legal research re: 502(i); application of equitable principles to IRS	2.00
11/26/18	AGL	Work on IRS summary judgment reply	6.00
11/26/18	HBM	Work on opposition to motion for summary judgment of IRS; several conferences with A. Lizotte re: same	2.50
11/27/18	AGL	Legal research re: equitable remedies, statutory construction	2.00
11/27/18	AGL	Additional revisions to reply to IRS cross motion for summary judgment; conference with trustee, KPMG re: same; review KPMG edits (7.)	6.00
11/27/18	HBM	Work on opposition to motion for summary judgment by IRS; review and revise latest draft; several conferences with A. Lizotte re: same; conference with M. O'Neil re: additional research re: certain arguments	5.50
11/27/18	MKO	Confer with H. Murphy and A. Lizotte re: legal concepts in opposition memo to IRS Summary Judgment	.30
11/27/18	MKO	Conference with A. Lizotte re: opposition to IRS summary judgment and legal citations support of same	.30
11/27/18	MKO	Additional research re: statutory interpretation for opposition to IRS summary judgment; confer with H. Murphy, A. Lizotte re: same	2.50
11/27/18	MKO	Legal research re: discrete issues addressed in memo in opposition to IRS summary judgment; memo to A. Lizotte re: same	3.80

11/28/18	AGL	Legal research re: 105, statutory interpretation - IRS reply	2.00
11/28/18	AGL	Further work drafting reply to IRS - summary judgment; conference with H. Murphy re: same	5.20
11/28/18	HBM	Work on summary judgment opposition; revise arguments re: administrative claim; several conferences with A. Lizotte re: same	4.00
11/28/18	KRC	Research 502(i) related issues for opposition to IRS Admin Claim	3.80
11/28/18	MKO	Review IRS cross-motion for summary judgment and draft response re: same	.80
11/28/18	MKO	Review IRS statement of additional facts; draft response to same; review KPMG memo re: same and confer with A. Lizotte re: same	3.10
11/29/18	AGL	Revise opposition to cross motion for summary judgment	.50
11/29/18	AGL	Review KPMG proposed response to IRS casualty disallowance	1.00
11/29/18	AGL	Legal research - 502(i) cases	1.00
11/29/18	AGL	Work on response to IRS statement of facts - summary judgment	1.50
11/29/18	AGL	Final revisions to reply to IRS cross motion summary judgment	2.50
11/29/18	HBM	Finalize opposition to motion for summary judgment; review and revise response to factual statement by IRS; conference with A. Lizotte re: same	2.70
11/29/18	MKO	Continue draft; review and revise opposition to IRS motion for summary judgment	.80
11/30/18	AGL	Conferences with H. Murphy, KPMG, Trustee re: response to IRS, NOPA on casualty loss; research NOPA and relevant cases	2.50
11/30/18	HBM	Review and revise draft letter to IRS and KPMG; email to trustee re: same; telephone call with trustee re: same; conference with A. Lizotte re: same	2.50
12/03/18	HBM	Review and revise response letter to IRS re: deductions; conference with A. Lizotte re: revisions	1.20
12/06/18	AGL	Prepare for and attend conference call with Carl Moore re: IRS settlement discussions	1.50
12/06/18	HBM	Prepare for and participate in extended telephone call with C. Moore re: case status, issues and potential settlement	1.50
12/10/18	AGL	Analysis of IRS sur-reply on summary judgment; conference with H. Murphy re: same	.80
12/10/18	CRB	Review the IRS Sur-Reply; conference with A. Lizotte	.60

12/10/18	HBM	Review government's reply brief; conference with A. Lizotte re: same	.70
12/13/18	AGL	Review securities law issues	.50
12/18/18	AGL	Telephone conference with Trustee re: IRS hearing, fee issues	.20
12/20/18	AGL	Telephone conference with KPMG re: quick refund issues, applicability	.20
12/20/18	AGL	Research setoff, claims law in preparation for IRS hearing	5.00
12/20/18	MKO	Conference with A. Lizotte re: setoff IRS issue; review case law re: same	1.20
12/21/18	AGL	Additional review of setoff, tax cases; work on memo re: same; analysis of cases re: postpetition erroneous payments; conference with H. Murphy re: same	5.00
12/21/18	CRB	Conference to review IRS reply and response	.40
12/21/18	HBM	Work on summary judgment issues re: IRS; conference with C. Bennett and A. Lizotte re: same	1.50
12/21/18	MKO	Conference with A. Lizotte re: IRS research; review case law and memos to A. Lizotte re: same	1.20
12/27/18	AGL	Emails re: stay of IRS proceedings	.20
12/27/18	AGL	Review KPMG analysis re: VOIP income	.30
01/09/19	AGL	Meeting with trustee, H. Murphy re: claims, IRS dispute; telephone conference with T. Martin re: same	.50
01/11/19	HBM	Work on issues re: IRS claim and strategy; review latest article re: same	1.50
01/28/19	AGL	Emails with KPMG re: summary judgment hearing	.10
01/28/19	AGL	Telephone conferences and emails with rescheduling IRS summary judgment hearing	.40
01/29/19	AGL	Work on assembling pleadings for IRS summary judgment hearing; conference with H. Murphy	.50
01/29/19	HBM	Conference with clerk re: Summary Judgment hearing on IRS claim	.40
01/30/19	HBM	Work on summary judgment hearing preparation; several telephone calls with trustee and A. Lizotte re: same	5.00
01/30/19	MKO	Research re: additional law on IRS claim in advance of hearing	1.20
01/31/19	HBM	Work on summary judgment preparation	4.50
02/01/19	AGL	Assist in preparation for IRS summary judgment hearing; assemble claims, tax information; review 507(c), estate property cases	4.00
02/01/19	CRB	Conference with H. Murphy re: IRS litigation; and notes re: summary judgment	.60
02/01/19	HBM	Work on summary judgment preparation	4.80

02/04/19	AGL	Conference with C. Bennett, H. Murphy re: IRS hearing, 2014 administrative claim	.80
02/04/19	AGL	Work on analysis of available funds - IRS/SEC issues; conference with trustee re: same	1.20
02/04/19	CRB	Review briefs and notes re: IRS claim and preservation of argument	.80
02/04/19	HBM	Work on summary judgment	3.00
02/05/19	HBM	Work on summary judgment hearing argument and issues re: 2014	3.50
02/06/19	AGL	Prepare for and attend summary judgment hearing - IRS; telephone conference with KPMG re: same; research quick refund law, cases	5.50
02/06/19	HBM	Prepare for and attend hearing on motions for summary judgment; conference with government and Trustee before and after hearing	4.80
02/12/19	AGL	Email from Carl Moore re: discussion of facts for litigation; assemble/review prior issues, memorandum sent to IRS; conference with H. Murphy re: same	3.00
02/12/19	CRB	Conference with A. Lizotte re: IRS claim and substantive issues and argument	.30
02/12/19	HBM	Emails re: DOJ and IRS; conference with A. Lizotte re: next step in tax dispute; review file re: same	.80
02/13/19	AGL	Further review of tax correspondence, pleadings	2.00
02/13/19	HBM	Review all correspondence with IRS and outline issues for call with Department of Justice and re: pre-trial stipulation	2.50
02/14/19	AGL	Further review of memo re: disallowance of tax expenses; lengthy conference with H. Murphy, Huron re: same	2.00
02/14/19	HBM	Work on issues re: preparation for call with Department of Justice and IRS; conference with A. Lizotte re: same; telephone call with T. Martin re: call outline issues	1.70
02/15/19	AGL	Draft chart of proposed pretrial deadlines; revise amended discovery plan; memo re: same	.70
02/15/19	AGL	Memo to Huron, KPMG re: pretrial issues with IRS	.80
02/15/19	AGL	Analysis of Huron cash basis P&L reconciliation; conference with T. Martin, H. Murphy re: same	1.00
02/15/19	AGL	Prepare for and attend conference call with C. Moore re: tax litigation; conference with C. Bennett re: same	1.80
02/15/19	HBM	Prepare for and participate telephone call with C. Moore re: stipulation of facts re: tax dispute; conference with A. Lizotte before and after call; work on revision to pre-trial stipulation	2.30

02/18/19	AGL	Work on memo to KPMG re: status of IRS litigation, discussions with C. Moore	1.00
02/18/19	AGL	Begin multi-year tax return reconciliation requested by DOJ	2.00
02/19/19	AGL	Further revisions to memo re: status of IRS litigation/negotiations; conference with H. Murphy re: same	1.50
02/19/19	AGL	Work on assembling information on mechanics of the scheme for DOJ	2.00
02/19/19	HBM	Work on memo to client re: IRS dispute; conference with A. Lizotte re: same	.60
02/20/19	AGL	Telephone conference with trustee re: IRS negotiations, set up conferences; review KPMG expert testimony issues; conference with H. Murphy; assemble documents for call on 2/22; revise cash/accrual analysis of P&L; telephone conference with KPMG, Trustee re: same	2.20
02/20/19	HBM	Conference with A. Lizotte re: tax information and KPMG	.30
02/21/19	AGL	Conferences with H. Murphy, C. Bennett re: IRS pretrial hearings; work on memo to KPMG re: same	1.10
02/21/19	CRB	Conference re: IRS trial, and expert witnesses	.80
02/21/19	HBM	2 telephone calls with trustee re: IRS issues and strategy	.40
02/21/19	HBM	Work on pre-trial order; conference with A. Lizotte re: same, expert reports, etc.	.80
02/22/19	AGL	Analysis of updated cash/credit P&L's; conference with H. Murphy, KPMG, Trustee re: same, IRS litigation issues	3.00
02/22/19	HBM	Review analysis and memo from KPMG and Huron re: tax analyses and information for agreed statement and litigation with IRS; extended telephone call with KPMG and Huron re: same, expert report, etc.	2.70
02/22/19	MKO	Review and revise joint pre-trial memo; confer with H. Murphy and C. Bennett re: same and settlement	1.20
02/25/19	AGL	Conference with C. Bennett, M. Marion re: expert report question	.20
02/25/19	AGL	Emails with DOJ re: pretrial order	.20
02/25/19	AGL	Assemble IRS communications for Trustee	.40
02/25/19	CRB	Review amended discovery schedule and expert disclosure issues	.20
02/28/19	AGL	Telephone conference with KPMG re: authorization to do expert report	.20

03/05/19	AGL	Telephone conference with T. Greenway re: status of internal review - expert report; conference with C. Bennett	.50
03/07/19	AGL	Begin working on agreed statement of facts; IRS litigation	5.00
03/08/19	AGL	Further work on agreed statement of facts - IRS; conference with C. Bennett re: additional revisions	3.30
03/08/19	CRB	Review cases re: casualty loss as deduction to tax	.60
03/08/19	CRB	Review statement of undisputed facts; and conference with A. Lizotte	2.30
03/11/19	AGL	Work on IRS agreed statement of facts	1.00
03/11/19	AGL	Legal research re: deductibility of credits, casualty loss; conference with C. Bennett; research orders, filings in criminal action	1.50
03/11/19	CRB	Review case law and article re: casualty loss and forfeiture; and conference with A. Lizotte	3.30
03/12/19	AGL	Work on agreed statement of facts - IRS litigation; research background materials; conference with C. Bennett	3.50
03/12/19	CRB	Review draft of proposed agreed facts; and conference with A. Lizotte	1.80
03/13/19	CRB	Review further tax issues; and edits to agreed facts	1.10
03/18/19	AGL	Emails with Carl Moore, KPMG re: discovery schedule	.30
03/18/19	AGL	Conference with C. Bennett re: agreed statement of facts - IRS; work on revisions	1.80
03/18/19	CRB	Review revised statement of facts	.70
03/18/19	CRB	Conference with A. Lizotte to review statement of facts with IRS	.80
03/19/19	AGL	Research proof elements for expense deductions - IRS suit; revise agreed statement of facts	3.00
03/19/19	CRB	Review the revised agreed facts; and conference with A. Lizotte	.60
03/20/19	AGL	Review NOPA's, KPMG letters to determine factual and legal tax issues in dispute	1.00
03/20/19	AGL	Multiple conferences with H. Murphy, C. Bennett, Trustee, KPMG re: IRS discovery, expert reports, case strategy	3.50
03/20/19	CRB	Conference with A. Lizotte to consider issue relating to the KPMG expert report addressing the determination of the IRS claim and the deductibility of certain expenses as business expenses and consider the necessary predicate facts to be included in an agreed statement of facts needed to establish the legitimacies of the claimed deduction	1.50

03/20/19	HBM	Conference with A. Lizotte re: counsel to KPMG; call with KPMG and trustee re: IRS dispute, strategy and expert report; email to C. Moore	1.20
03/20/19	HBM	Work on outline of agreed facts for expert report and joint findings; conference with A. Lizotte and C. Bennett re: same	2.50
03/21/19	AGL	Telephone conference with M. Marion re: timeline for expert report; draft email re: same	.80
03/21/19	AGL	Review claim disallowance notices from IRS (NOPA's); conference with C. Bennett re: expert report issues; work on memo of issues in dispute	2.00
03/21/19	AGL	Prepare for and attend conference call with DOJ re: scheduling order for IRS litigation; meeting with H. Murphy, C. Bennett re: same	2.50
03/21/19	CRB	Review tax issues; and format of Expert Report	1.90
03/21/19	CRB	Conference call with C. Moore re: scheduling; and conference with H. Murphy to review and prepare	2.00
03/21/19	HBM	Prepare for call with C. Moore re: pre-trial stipulation; several conferences with C. Bennett and A. Lizotte re: same	.80
03/21/19	HBM	Extended telephone call with C. Moore; conference with C. Bennett and A. Lizotte re: status and strategy	1.50
03/22/19	AGL	Draft amended scheduling order and motion to approve - IRS	1.30
03/22/19	CRB	Begin drafting scope and executive summary relating to the IRS	.80
03/25/19	AGL	Work on IRS scheduling motions order; conference with H. Murphy	1.40
03/25/19	AGL	Research cases on all events test, casualty losses	2.00
03/25/19	AGL	Additional review of NOPA's - identify tax issues in dispute; draft memo re: same	2.50
03/25/19	CRB	Review and conference re: Scheduling Order, IRS	.20
03/25/19	HBM	Review and revise draft scheduling order; conference with A. Lizotte re: same	.40
03/26/19	AGL	Emails with C. Moore re: finalizing scheduling motion and order; edit documents and file	.20
03/26/19	AGL	Work on agreed statement of facts - IRS litigation; conference with C. Bennett re: same	4.00
03/26/19	CRB	Review tax issues - Regulations, Rules and Code re: expense, casualty loss in connection with expert opinion	3.40
03/27/19	AGL	Conference with C. Bennett re: tax deductibility of compensation	.20

03/27/19	ANM	Conference with C. Bennett re: selected case law cited in 356 US 27; research same in Lexis Advance; download and provide same to C. Bennett	.60
03/27/19	CRB	IRS - Research re: deductible expense - money ordinary and necessary and reasonable refund	3.30
03/28/19	AGL	Review tax cases - ordinary and necessary; conference with C. Bennett re: same, expert report	.50
03/28/19	CRB	Conference re: expert report - structure	.40
03/28/19	CRB	Review and edit statement of facts	1.20
03/28/19	HBM	Review letter from KPMG re: expert report; review engagement letter; conference with Trustee re: same	.60
03/29/19	AGL	Work on agreed statement of facts - IRS suit	2.00
04/01/19	AGL	Conferences with H. Murphy, C. Bennett re: IRS statement of facts	1.00
04/01/19	CRB	Conference with A. Lizotte regarding agreed facts, IRS claim	1.80
04/01/19	HBM	Telephone call with S. Darr re: KPMG letter re: expert report	.30
04/01/19	HBM	Work on IRS appeal settlement; several conferences with A. Lizotte re: same	2.00
04/02/19	AGL	Work on agreed statement of facts - IRS	1.50
04/03/19	AGL	Analysis of updated cash P&L's from KPMG; conference with C. Bennett re: same	.70
04/03/19	AGL	Work on factual background for expert tax report; assemble exhibits	5.50
04/03/19	CRB	Research re: deductible loss; and revisions to Agreed Statement	2.40
04/04/19	AGL	Prepare for and attend extensive conferences with H. Murphy, C. Bennett re: IRS fact statement, claims, and defenses; telephone conferences with KPMG re: same	5.00
04/04/19	CRB	Review revised Statement of Facts, IRS dispute	.40
04/04/19	CRB	Conference to review, edit Agreed Facts, strategy; telephone conference with Trustee and KPMG	5.00
04/04/19	HBM	Work on joint statement and issues re: adversary proceeding and trial preparation; several telephone calls with trustee and KPMG; review and revise draft with C. Bennett and A. Lizotte	5.00
04/05/19	AGL	Work on revisions to statement of facts in IRS litigation	2.30
04/08/19	AGL	Additional drafting of factual background for KPMG expert report; IRS suit; research casualty loss cases	4.00
04/09/19	AGL	Work on IRS factual background statements; conference with C. Bennett re: same	3.50
04/09/19	CRB	Review agreed factual statement - IRS	.90

04/10/19	AGL	Emails re: scope of retention for KPMG expert report; meeting with H. Murphy, C. Bennett re: IRS factual statement; work on revisions	5.50
04/10/19	CRB	Edit facts statement	.80
04/10/19	CRB	Draft facts relating to casualty loss	1.60
04/10/19	CRB	Work on agreed facts; and conference with H. Murphy and A. Lizotte regarding same	2.30
04/10/19	HBM	Final review and revisions to draft statement of facts	.70
04/10/19	HBM	Review and revise draft agreed factual statement; conference with C. Bennett and A. Lizotte re: issues and revisions	2.50
04/11/19	AGL	Final edits to IRS fact statement and send to KPMG	.30
04/16/19	HBM	Meeting with counsel re: DOJ and IRS issues	.40
04/19/19	HBM	Emails to and from KPMG	.30
04/24/19	AGL	Telephone conference with KPMG re: expert report	.20
04/25/19	AGL	Review IRS pretrial order	.20
04/25/19	HBM	Telephone call with S. Darr re: status and issues re: expert report and joint statement	.30
05/02/19	AGL	Emails with T. Greenway re: expert report; retrieve/review Ponzi hearing transcript and forward to KPMG	.50
05/02/19	HBM	Emails re: expert report	.30
05/06/19	AGL	Begin analysis of draft KPMG expert report	3.30
05/06/19	CRB	Preliminary review of KPMG report, and suggested edits to joint Statement of Facts	1.40
05/06/19	HBM	First review of comments to draft KPMG report; conference with A. Lizotte and email re: same	2.30
05/07/19	AGL	Telephone conference with Trustee re: tax issues; schedule conference call; conference with H. Murphy	.30
05/07/19	HBM	Work on issues re: IRS, litigation	1.30
05/08/19	AGL	Telephone conference with Trustee re: case; prepare for and attend meetings with H. Murphy, C. Bennett, Huron re: draft KPMG report	2.00
05/08/19	CRB	Conference to review expert report	1.60
05/08/19	HBM	Work on expert report and agreed facts	.70
05/08/19	HBM	Extended telephone call with trustee re: IRS issues and strategy	1.00
05/08/19	HBM	Meeting with C. Bennett and A. Lizotte re: issues with report; further revisions re: same	2.50
05/09/19	AGL	Lengthy conference with H. Murphy re: revisions to KPMG report, statement of facts; work on revisions	2.50
05/09/19	HBM	Further work on IRS fact revisions, expert report; extended conference with A. Lizotte re: same	2.00
05/10/19	AGL	Meeting with H. Murphy re: Huron comments on KPMG report	.50

05/10/19	AGL	Work on revisions to IRS agreed statement of facts	1.50
05/10/19	HBM	Review issues re: latest cases; brief conference with C. Bennett re: same	.50
05/10/19	HBM	Review trustee's affidavit; conference with A. Lizotte re: issues and preparation of revised document	1.40
05/13/19	AGL	Work on synthesizing comments to KPMG expert report; emails to Huron re: same	2.00
05/14/19	AGL	Prepare for and attend meeting with KPMG re: revisions to expert report	2.50
05/14/19	CRB	Conference with KPMG and Trustee re: expert report on IRS tax claim	1.40
05/14/19	HBM	Meeting with trustee, Huron and KPMG re: IRS litigation, expert report and agreed statement; conference with C. Bennett re: same	2.40
05/15/19	AGL	Emails with KPMG re: casualty deduction issues	.30
05/15/19	CRB	Conference regarding IRS issues and the deductibility of the forfeiture assets as casualty loss; and follow-up review	1.60
05/15/19	HBM	Work on tax issues; conference with C. Bennett and A. Lizotte; email to KPMG re: same	1.50
05/16/19	AGL	Draft memo re: arguments for \$150 million casualty loss deduction	2.00
05/16/19	AGL	Review email from KPMG re: casualty loss deduction argument; search pleadings for statutory reference; research statutory and case citations for deductibility; conference with C. Bennett	3.50
05/16/19	CRB	Edit memorandum re: IRS and casualty loss; and conference with A. Lizotte	.60
05/16/19	CRB	Conference with A. Lizotte to review and consider the casualty loss issue and deductibility	.80
05/16/19	CRB	A. Lizotte; further analysis re: casualty loss issue and structure of argument	.80
05/17/19	AGL	Conference call with KPMG re: assumed facts	.50
05/17/19	AGL	Conferences with H. Murphy, C. Bennett re: revisions to KPMG casualty loss memo; review statement of facts	2.00
05/17/19	CRB	Conference with H. Murphy, A. Lizotte regarding IRS claim and tax returns and deductions	.40
05/17/19	CRB	Conference call with KPMG re: joint statement of facts and expert report	.40
05/17/19	CRB	Review and edit tax memorandum and joint statement	.40
05/17/19	CRB	Review revised KPMG report	.60
05/17/19	HBM	Work on issues related with IRS and multiple emails re: same	1.50

05/20/19	AGL	Analysis of KPMG revisions to expert report, statement of facts	1.80
05/20/19	CRB	Review KPMG tax-expert opinion; and note comments	1.40
05/21/19	AGL	Conference with H. Murphy, C. Bennett re: KPMG report; work on proposed revisions	5.20
05/21/19	CRB	Receive Expert Report and review; conference for edits and revisions; and follow-up conference	1.90
05/21/19	HBM	Work on revisions to IRS submission; conference with C. Bennett and A. Lizotte re: same; review and revise assumed facts	2.40
05/22/19	AGL	Work on assumed statement of facts - IRS	.60
05/22/19	AGL	Review Trustee comments to expert report; email to KPMG re: same; telephone conference from Trustee re: same	.80
05/28/19	HBM	Review email and documents from IRS; conference with A. Lizotte re: same; email re: same	.70
05/28/19	HBM	Final review and revisions to KPMG report and statement of facts; conference with A. Lizotte re: same	1.60
05/30/19	AGL	Revise agreed statement of facts; conference with H. Murphy re: same	.30
05/31/19	AGL	Email to C. Moore documents produced per scheduling order	.30
05/31/19	AGL	Final review, revisions of KPMG report and agreed/assumed facts; arrange for service	2.50
05/31/19	HBM	Finalize submission re: IRS litigation; emails and conference with A. Lizotte re: same; review comments from Trustee	1.30
06/05/19	AGL	Email from Carl Moore re: statement of facts	.10
06/05/19	HBM	Emails re: case status, C. Moore, etc.	.40
06/11/19	AGL	Memo to Huro, KPMG re: results of DOJ conference	.30
06/11/19	AGL	Prepare for and attend conference call with DOJ re: pretrial issues, agreed facts, discovery	1.00
06/11/19	CRB	Review T. Greenaway expert report and statement of assumed facts for conference call with IRS	.60
06/11/19	CRB	Conference call with C. Moore of IRS re: tax claim	.60
06/11/19	HBM	Prepare for call with C. Moore re: pretrial motion; conference with A. Lizotte and C. Bennett before and after call re: issues, status and strategy	1.60

06/12/19	ANM	Brief conference with C. Bennett re: Darr Affidavits, Motions re: Ponzi and/or Pyramid scheme and Judge Hoffman orders re: credits, Ponzi and/or Pyramid scheme filed in 15-04055; search Pacer Pro for said docket re: Darr affidavits, Motions/Order relative to credits, Ponzi and/or pyramid	.50
06/12/19	ANM	Conference with C. Bennett re: Darr Affidavits, Motions re: Ponzi and/or Pyramid scheme and Judge Hoffman orders re: credits, Ponzi and/or Pyramid scheme filed in 14-40987; search Pacer Pro for said docket re: Darr affidavits, Motions/Order relative to credits, Ponzi and/or pyramid; download and analyze responsive documents; analyze and highlight same for arguments relative to credits, Ponzi and/or Pyramid scheme for C. Bennett preparation of Darr examination	4.00
06/12/19	CRB	Conference with H. Murphy re: IRS claim and issues and argument to be reviewed; telephone conference with A. Lizotte re: alternative theories and issues; conference with A. Mazzarella re: prior pleading and statement concerning credits; email to S. Darr and T. Greenaway re: deposition schedule	3.10
06/12/19	HBM	Meeting with C. Bennett re: IRS litigation, strategy and issues raised by government	.50
06/13/19	ANM	Search Pacer Pro and analyze docket for Darr Affidavits, Motions re: Ponzi and/or Pyramid scheme and Judge Hoffman orders re: credits, Ponzi and/or Pyramid scheme filed in 15-0455; download and analyze responsive documents; analyze and highlight same for arguments relative to credits, Ponzi and/or Pyramid scheme for C. Bennett preparation of Darr examination	1.00
06/13/19	ANM	Search Pacer Pro and analyze docket for Darr Affidavits, Motions re: Ponzi and/or Pyramid scheme and Judge Hoffman orders re: credits, Ponzi and/or Pyramid scheme filed in 16-04006; download and analyze responsive documents; analyze and highlight same for arguments relative to credits, Ponzi and/or Pyramid scheme for C. Bennett preparation of Darr examination	2.00

06/13/19	ANM	Search Pacer Pro and analyze docket for Darr Affidavits, Motions re: Ponzi and/or Pyramid scheme and Judge Hoffman orders re: credits, Ponzi and/or Pyramid scheme filed in 16-04007; download and analyze responsive documents; analyze and highlight same for arguments relative to credits, Ponzi and/or Pyramid scheme for C. Bennett preparation of Darr examination	2.00
06/13/19	CRB	Email with C. Moore re: discovery and deposition schedule	.20
06/14/19	ANM	Coordinate with office services to print color highlighted hard copies of selected affidavits, motions re: Ponzi and/or Pyramid scheme and Judge Hoffman in 15-04055 (Dos Santos); verify final copies accuracy; provide to C. Bennett for preparation of Darr examination	.20
06/14/19	ANM	Coordinate with office services to print color highlighted hard copies of selected affidavits, motions re: Ponzi and/or Pyramid scheme and Judge Hoffman in 14-40987; verify final copies accuracy; provide to C. Bennett for preparation of Darr examination	.20
06/14/19	ANM	Coordinate with office services to print color highlighted hard copies of selected affidavits, motions re: Ponzi and/or Pyramid scheme and Judge Hoffman in 16-04007; verify final copies accuracy; provide to C. Bennett for preparation of Darr examination	.20
06/14/19	ANM	Coordinate with office services to print color highlighted hard copies of selected affidavits, motions re: Ponzi and/or Pyramid scheme and Judge Hoffman in 16-04006; verify final copies accuracy; provide to C. Bennett for preparation of Darr examination	.20
06/14/19	CRB	Review pleadings and affidavits re: statements concerning credits and value to prepare for Darr and Greenaway depositions	3.60
06/17/19	AGL	Work on IRS request for interrogatories	.70
06/17/19	AGL	Review new IRS notices of expense disallowance; search for supporting documents, case law in IRS litigation; conference with H. Murphy re: same	2.50
06/17/19	HBM	Review subpoena from C. Moore re: documents; email re: same	1.00
06/17/19	HBM	Emails to trustee re: IRS issues and strategy; review memo re: same; outline issues for deposition	1.80

06/18/19	AGL	Prepare for/attend conference call with T. Martin re: IRS interrogatories	.50
06/18/19	AGL	Begin preparing for Trustee meeting re: IRS deposition	.70
06/18/19	AGL	Analysis of Ponzi pleadings from Trustee and USA - relevance to tax litigation; conference with H. Murphy, S. Lu re: deductibility issues	2.00
06/18/19	CRB	Conference with S. Lu regarding the IRS issue; conference with H. Murphy and S. Lu re: same; and deposition preparation for S. Darr; and preliminary research re: reasonableness requirement for deductibility; and follow up re: KPMG memorandum issues and proposed responses	2.60
06/18/19	HBM	Work on preparation for trustee re: deposition; conference with C. Bennett re: same	1.50
06/18/19	SL	Meeting with H. Murphy, C. Bennett, and A. Lizotte re: dispute with IRS; review of background documents and initial research	3.50
06/19/19	AGL	Work on answers to IRS interrogatories, relation to deposition	.50
06/19/19	AGL	Legal research re: tax deductions associated with illegal enterprises	1.50
06/19/19	AGL	Prepare for and attend meeting with trustee re: IRS deposition preparation, P&L issues; telephone conference with J. Sorando re: same	2.50
06/19/19	CRB	Meeting to review case law re: deductibility of expenses associated with Ponzi scheme; meeting with S. Darr to review and prepare for his deposition	3.90
06/19/19	HBM	Meeting with trustee re: deposition preparation, case status and strategy; several conferences with C. Bennett and A. Lizotte re: same	3.00
06/19/19	SL	Additional research re: dispute with IRS; drafting internal memorandum documenting research and potential arguments	5.90
06/20/19	AGL	Review legal memo re: deductibility of expenses of illegal enterprise; conference with H. Murphy re: Greenway prep meeting	.60
06/20/19	AGL	Draft response to IRS interrogatory request; conference with trustee re: same	1.80
06/20/19	CRB	Review memorandum re: deductibility of expenses; and notes for Darr and Greenaway deposition	.70
06/20/19	HBM	Review memo re: issues re: deductions; conference with S. Lu and email re: same	1.00
06/20/19	SL	Additional research re: tax dispute with IRS	1.00
06/21/19	AGL	Review latest IRS notice of refund disallowance	.20
06/21/19	AGL	Work on revisions to response to interrogatories	.50

06/21/19	AGL	Further review of law on deductibility of expenses;	1.20
06/21/19	CRB	prepare for and attend call with KPMG re: same Conference call with T. Greenaway to prepare for his deposition	.60
06/21/19	HBM	Prepare for and participate in telephone call with T. Greenaway re: deposition preparation	1.00
06/21/19	HBM	Multiple emails re: deposition preparation and issues	1.50
06/24/19	AGL	Telephone conference with Trustee re: his IRS deposition	.20
06/24/19	AGL	Work on revising response to interrogatories; conference with C. Bennett re: same	.50
06/24/19	CRB	Conference re: discovery to IRS	2.40
06/24/19	SL	Review of expert report documents and filings and additional research re: IRS dispute	3.70
06/25/19	AGL	Finalize, scan and send responses to IRS interrogatories	.30
06/25/19	AGL	Prepare for and attend meeting with Tom Greenway re: his deposition	.80
06/25/19	CRB	Meeting with S. Darr to prepare for deposition; and attendance at his deposition	7.80
06/25/19	HBM	Conference with T. Greenaway re: potential settlement with IRS, issues, etc.	.40
06/25/19	HBM	Meeting with T. Greenaway re: deposition preparation	1.00
06/25/19	HBM	Meeting with C. Moore re: potential settlement; conference with trustee re: same	1.20
06/26/19	CRB	Draft interrogatories to IRS re: deductibility issue; and edits	2.60
06/27/19	CRB	Edit Interrogatories	.80
07/01/19	AGL	Review/revise draft interrogatories to IRS	.60
07/02/19	AGL	Conference with C. Bennett re: IRS request for interrogatories	.30
07/10/19	HBM	Emails to and from KPMG re: case status	.30
07/11/19	CRB	Review and notes re: T. Greenaway deposition in the IRS litigation	1.70
07/11/19	CRB	Review of notes re: S. Darr deposition in the IRS litigation	1.80
07/12/19	ANM	Brief conference with C. Bennett re: Darr and Greenaway depositions; download said transcripts, exhibits and errata; email same to C. Bennett for provide to said witness for review and correction(s) on errata; coordinate with office services to produce hard copies of same for C. Bennett analysis; review hard copies for accuracy	.50

07/15/19	CRB	Memo re: summary of Darr and Greenaway deposition transcripts; and notes re: IRS theory of the case and issues to be addressed	1.40
07/15/19	CRB	Review and notes re: IRS proposed agreed facts	1.40
07/15/19	HBM	Brief review of IRS markup proposed settlement agreement; conference with C. Bennett re: same	1.30
07/16/19	AGL	Emails with Carl Moore re: agreed statement of facts	.20
07/17/19	AGL	Meeting with C. Bennett, H. Murphy re: IRS fact disputes; assemble prior filings, orders, affidavits to reconcile	2.00
07/17/19	CRB	Review of IRS fact statement; and notes re: edits	1.40
07/17/19	CRB	Conference with H. Murphy and A. Lizotte to review statement of facts	1.60
07/17/19	CRB	Begin drafting response and edits to IRS agreed statement of facts	1.90
07/17/19	HBM	Work on issues re: IRS changes to proposed agreed statement of facts; meeting with C. Bennett and A. Lizotte re: same	2.00
07/18/19	AGL	Additional analysis of DOJ revisions to fact statements	.50
07/18/19	CRB	Continue draft response and edits to IRS agreed statement of facts	2.60
07/19/19	AGL	Review IRS rebuttal re: casualty loss deduction	.30
07/19/19	AGL	Review transcripts of depositions - trustee and KPMG	2.00
07/19/19	CRB	Complete first draft of the revised statement of facts	.80
07/22/19	AGL	Research sources of fact allegations by IRS in pretrial documents	1.00
07/22/19	CRB	Finalize first draft of combined statement of facts	1.80
07/23/19	AGL	Additional work reconciling disputed facts with IRS	1.00
07/23/19	CRB	Conference with H. Murphy re: IRS claim, objection and issues	.50
07/23/19	CRB	Edits to factual statement	1.60
07/23/19	HBM	Conference with C. Bennett re: IRS, discovery, agreed settlement, etc.	.50
07/24/19	AGL	Additional reconciliation of IRS disputed facts	1.00
07/24/19	CRB	IRS conference call	.30
07/24/19	CRB	Review comparison of the various Joint Statements, and notes re: pre-memorandum format	.60
07/24/19	HBM	Telephone call with USA re: IRS litigation, new counsel and potential of settlement; conference with C. Bennett re: same	.60
07/25/19	HBM	Telephone call with Trustee re: KPMG input	.30
07/29/19	AGL	Telephone conference with KPMG re: status of IRS negotiations, scope of deal	.30

07/31/19	AGL	Analysis of KPMG settlement term sheet, impact on subsequent years; retrieve and review prior year returns	.70
07/31/19	HBM	Review draft tax memo from KPMG re: outline of tax treatment issue; review certain issues re: post-2014 actions; conference with A. Lizotte and trustee re: same; telephone call with M. Murrane	2.00
08/07/19	HBM	Emails re: IRS and USA re: deal; conference with A. Lizotte re: same	.40
08/13/19	AGL	Assemble documents for IRS depositions	.50
08/14/19	AGL	Prepare for IRS deposition	.60
08/14/19	CRB	Prepare for and conduct the deposition of IRS Revenue Agent and Bankruptcy Specialist	5.90
08/14/19	HBM	Meeting with IRS re: case status and issues; conference with C. Bennett re: results of deposition	.60
08/14/19	HBM	Conference with C. Bennett re: today's deposition with IRS, issues and strategy re: same	.70
08/15/19	AGL	Analysis of KPMG memo re: proposed resolution with IRS, requirements for closing agreement; research IRC 7121; conference call with KPMG re: same	1.50
08/26/19	AGL	Review KPMG analysis of IRS close out agreement options	1.00
09/03/19	AGL	Work on reconciliation of disputed facts in IRS litigation	4.00
09/03/19	CRB	Edit statement of agreed and disputed facts	.60
09/04/19	AGL	Conference with C. Bennett re: exhibits to IRS pretrial memorandum	.30
09/04/19	AGL	Work on revised draft of agreed facts - IRS litigation; conference with C. Bennett re: same	3.20
09/04/19	CRB	Conference with A. Lizotte to review statement of agreed and disputed facts in the IRS litigation; and review and edit same	1.80
09/04/19	CRB	Begin drafting pretrial memorandum in IRS litigation	3.20
09/04/19	HBM	Prepare for and attend oral argument; telephone call with Trustee and A. Lizotte re: same	6.00
09/05/19	AGL	Telephone conference with T. Martin re: exhibits to pretrial memorandum, creditors; follow up meeting with C. Bennett	.70
09/05/19	AGL	Work on revisions to IRS statement of facts; conference with C. Bennett re: same	2.00
09/05/19	CRB	Telephone conference with T. Martin re: exhibits for IRS trial	.30
09/05/19	CRB	Edits to statement of facts	.60
09/05/19	CRB	Complete draft of pretrial memorandum	2.80

09/06/19	AGL	Work on IRS pretrial memorandum and statement of facts; conference with C. Bennett re: same	3.00
09/06/19	CRB	Further edits to pretrial memorandum	.40
09/06/19	CRB	Edits to pretrial memorandum	.60
09/06/19	CRB	Conference with A. Lizotte to review Pretrial memorandum and fact statement	1.80
09/09/19	AGL	Revise draft IRS pretrial stipulation; conferences with C. Bennett re: revisions to stipulation, agreed statement of facts	1.50
09/09/19	CRB	Edit facts in pretrial memorandum	.70
09/09/19	CRB	Conference with A. Lizotte re: pretrial statement and agreed and disputed facts	.90
09/10/19	AGL	Draft revisions to IRS pretrial memorandum and statement of agreed/disputed facts; conferences with C. Bennett, H. Murphy re: same	3.00
09/10/19	CRB	Meeting with H. Murphy to review facts and statement; consider edits and issues; edit pretrial memorandum	2.40
09/10/19	HBM	Review and revise draft pre-trial statement; conference with A. Lizotte and C. Bennett re: same	2.00
09/12/19	AGL	Further revisions to IRS pretrial memorandum and statement of facts	2.50
09/12/19	CRB	Final read-through of pretrial statement	.80
09/13/19	AGL	Conference with C. Bennett re: exhibits to pretrial memo; memo to trustee re: draft memo	.40
09/13/19	CRB	Motion to extend the pretrial memorandum; and conference re: exhibits	.60
09/13/19	HBM	Conference with A. Lizotte re: IRS pre-trial statement and issues re: same; brief conference with C. Bennett re: same	.50
09/16/19	AGL	Work on KPMG, Trustee revisions to IRS pretrial memo	1.50
09/17/19	AGL	Review, assemble exhibits for IRS pretrial memo	.80
09/17/19	AGL	Prepare for and attend call with trustee re: revisions to IRS pretrial memorandum; work on revisions	1.00
09/17/19	CRB	Telephone conference with S. Darr; review the pretrial memorandum; edits	.60
09/18/19	AGL	Review court order on PT memo extension	.10
09/19/19	HBM	Work on potential settlement with IRS and extended telephone call with US Attorney re: same; conference with A. Lizotte re: same; telephone call with trustee; review and revise draft settlement	4.00
09/20/19	AGL	Telephone conference with trustee re: tax settlement	.20
09/20/19	CRB	Review the IRS motion and brief for summary judgment	.80

09/20/19	HBM	Telephone call with trustee re: IRS proposal and issues re: same; conference with A. Lizotte re: same and call with IRS	.70
09/23/19	AGL	Review IRS follow up inquiries; telephone conference with T. Greenaway re: same	.30
09/23/19	AGL	Analysis of IRS motion and brief re: summary judgment; conference with C. Bennett and H. Murphy re: same	1.40
09/23/19	AGL	Prepare for and attend conference calls with Trustee, DOJ re: potential settlement of IRS claim; review KPMG tax analysis	1.50
09/23/19	HBM	Telephone call with Department of Justice re: settlement of IRS claim; email to US re: same	.50
09/23/19	HBM	Telephone call with KPMG re: settlement offer; telephone call with trustee re: same; email to US re: same	1.00
09/24/19	AGL	Email to H. Murphy re: DOJ settlement inquiries, KPMG responses; memo to T. Greenaway re: same; review draft 2018 return	.80
09/24/19	AGL	Analysis of IRS statement of undisputed facts; conference with C. Bennett re: same	1.00
09/24/19	AGL	Meeting with H. Murphy, C. Bennett re: response to IRS second motion for summary judgment	1.20
09/24/19	ANM	Brief conference with C. Bennett re: case law cited in USA's brief support of its second motion for Partial Summary Judgment; analyze said motion; search Lexis Advance for said case law; download same; coordinate with office services to produce hardcopies of same; draft index of case cited	.90
09/24/19	CRB	Conference with H. Murphy re: IRS claim, issues and arguments	1.20
09/24/19	HBM	Conference with C. Bennett and A. Lizotte re: opposition to IRS motion for summary judgment	1.20
09/24/19	HBM	Review IRS motion for summary judgment	1.50
09/25/19	AGL	Conferences with H. Murphy, C. Bennett re: response to IRS, cash/credit analysis, other issues; begin drafting overview to IRS summary judgment motion	5.00
09/25/19	CRB	Review IRS brief; and preliminary review of case relating to IRS motion for summary judgment	2.30
09/25/19	HBM	Work on opposition to IRS motion for summary judgment; review cases cited by IRS and cases cited in support of other arguments; begin outline of issues and research	5.00

09/26/19	AGL	Additional work on overview - opposition to IRS summary judgment; review local rules on deadlines; conference with H. Murphy re: same	1.80
09/26/19	AGL	Review of cases cited by IRS in brief; telephone conference with T. Greenaway re: outline for brief	3.00
09/26/19	HBM	Extended telephone call with T. Greenway re: IRS's 2nd motion for summary judgment, issues and strategy re: same	.50
09/26/19	HBM	Work on summary judgment opposition	5.50
09/27/19	AGL	Review KPMG draft outline for IRS opposition; conference with H. Murphy re: same	1.40
09/27/19	ANM	Brief conference with C. Bennett re: case law cited in Greenaway memo relative to motion for Partial Summary Judgment; analyze said memo; search Lexis Advance for said case law; download same; coordinate with office services to produce hard copies of same; draft index of case cited	.90
09/27/19	HBM	Review of cases from KPMG	2.80
09/29/19	CRB	Review KPMG memorandum and cases	1.30
09/30/19	AGL	Begin drafting opposition to IRS summary judgment motion - Ympactus, burden of proof; lengthy conference with H. Murphy, C. Bennett re: same, outline	4.50
09/30/19	CRB	Conference with H. Murphy, A. Lizotte re: argument in opposition to IRS summary judgment motion and possible cross-motion by Trustee	1.10
09/30/19	CRB	Review and notes re: response to IRS statement of facts in support of its motion for summary judgment	1.20
09/30/19	CRB	Review transcripts of S. Darr, T. Greenaway and C. DeRosa; and notes for cites into statement of undisputed facts	1.30
09/30/19	CRB	Review, edit and prepare preliminary draft of Trustee's undisputed facts for cross-motion for summary judgment on IRS claim	2.40
09/30/19	HBM	Work on opposition to summary judgment; conference with C. Condon and A. Lizotte re: issues and strategy re: same	2.00
10/01/19	AGL	Work on opposition to IRS summary judgment - 162 deductions	7.00
10/01/19	CRB	Conference with H. Murphy re: opposition to IRS motion; and edit facts	1.10
10/02/19	AGL	Research cases on burden of proof, hobby expenses, tax deductions	2.00
10/02/19	AGL	Additional work on opposition to IRS summary judgment; conference with H. Murphy, C. Bennett re: same	3.00

10/02/19	CRB	Conference with H. Murphy and A. Lizotte re: edits and brief in opposition to IRS motion for summary judgment and Trustee cross-motion	1.40
10/02/19	HBM	Work on summary judgment motion; meeting with A. Lizotte and C. Bennett re: same	2.80
10/02/19	SL	Meeting with H. Murphy, C. Bennett and A. Lizotte in connection with summary judgment motion; research re: standard	1.70
10/03/19	AGL	Legal research re: accrual rules, all events tests	.60
10/03/19	AGL	Work on revisions to opposition to IRS summary judgment motion	5.00
10/03/19	HBM	Work on Summary Judgment memo	3.00
10/04/19	AGL	Email with court re: summary judgment response	.10
10/04/19	AGL	Work on IRS Scheduling Motion and Order; conference with H. Murphy, DOJ re: same	1.00
10/04/19	AGL	Review first draft of statement of facts - IRS	1.20
10/04/19	AGL	Additional drafting of opposition to IRS summary judgment motion; conference with H. Murphy, C. Bennett	3.00
10/04/19	CRB	Edits to opposition brief	1.80
10/04/19	HBM	Telephone conference with US Attorney re: IRS litigation, summary judgment, settlement; conference with A. Lizotte, C. Bennett re: same	.60
10/04/19	HBM	Review and revise draft settlement offer for IRS/DOJ; email to trustee; conference with A. Lizotte; email to DOJ re: same	1.50
10/07/19	AGL	Telephone conferences, emails with Trustee, USA, H. Murphy re: offer to settle; draft motion to extend response deadline	1.00
10/07/19	AGL	Conferences with H. Murphy, C. Bennett re: draft opposition to IRS summary judgment; search for exhibits; work on revisions to legal standards	3.20
10/07/19	CRB	Conference with H. Murphy re: exhibits to the opposition brief to IRS motion for summary judgment; review recent draft	3.70
10/07/19	HBM	Telephone call with trustee re: IRS settlement offer, case status and strategy; review and revise motion to extend; email to US re: same	.60
10/07/19	HBM	Review and revise draft opposition and meeting with C. Bennett and A. Lizotte re: same	3.80
10/08/19	AGL	Work on opposition to IRS motion; conference call with KPMG re: multiple issues of tax law; conference with H. Murphy re: same	5.30
10/08/19	HBM	Review certain cases with A. Lizotte for inclusion in brief, issues and strategy re: same	.50
10/09/19	AGL	Legal research re: legality of business - deductions	.70

10/09/19	AGL	Revisions to IRS SJ opposition	4.00
10/09/19	CRB	Conference with A. Lizotte re: casualty loss arguments	.40
10/10/19	AGL	Conference with H. Murphy re: IRS brief-MLM issues; assemble versions of promoter contracts	1.00
10/10/19	CRB	Review and edit brief in opposition to IRS motion for summary judgment	1.80
10/10/19	HBM	Conference with team re: issues and research re: MLM's issues and strategy re: same	.80
10/11/19	AGL	Review excerpts on MLM provisions, relevance to tax deductions	.30
10/11/19	AGL	Conference with H. Murphy, C. Bennett re: revisions to opposition to IRS summary judgment motion	1.70
10/11/19	CRB	Draft statement of facts	1.20
10/11/19	CRB	Work on opposition to IRS motion; outline statement of facts and needed exhibits	1.90
10/11/19	HBM	Meeting with A. Lizotte and C. Bennett re: review and revisions to latest draft of summary judgment opposition to IRS motion	1.80
10/14/19	AGL	Work on revisions to opposition to IRS summary judgment; conference with C. Bennett re: same	3.70
10/15/19	AGL	Emails with KPMG, DOJ re: refinement of settlement offer	.30
10/15/19	AGL	Research MLM materials	.50
10/15/19	AGL	Review compensation provisions of different promoter contracts	2.00
10/15/19	AGL	Work on opposition to IRS summary judgment	2.00
10/15/19	CRB	Review revised brief	.60
10/15/19	HBM	Emails and decision re: latest issue from IRS re: settlement offer; conference with A. Lizotte re: same	1.20
10/16/19	AGL	Prepare for and attend conferences with KPMG, L. Hume re: settlement issues - deficiency assessment	.50
10/16/19	AGL	Research burden shifting issues with IRS; continued drafting of opposition to summary judgment	2.50
10/16/19	HBM	Telephone call with KPMG and trustee re: issues re: latest response of IRS; telephone call with L. Hume re: same; email re: same	.50
10/17/19	AGL	Incorporate comments/revisions on opposition to IRS motion; conference with H. Murphy re: change of accounting method, reasonableness issues	1.50
10/18/19	AGL	Work on IRS brief - reasonableness and change in accounting method	1.50
10/18/19	CRB	Edits to brief	1.20
10/21/19	AGL	Review affirmative tax case; memo re: same, impact on pending summary judgment motion	1.00

10/21/19	AGL	Work on IRS opposition brief; email from trustee re: check deficiency; search AP docket; conference with H. Murphy, C. Bennett re: brief revisions	2.50
10/21/19	CRB	Review final comments on brief	1.30
10/21/19	HBM	Review latest decision re: "straddle" year; conference with A. Lizotte re: same	.40
10/21/19	HBM	Review and revise latest draft of summary judgment opposition; meeting with C. Bennett and A. Lizotte re: same	3.00
10/22/19	CRB	Edit Trustee's statement of undisputed facts; and review transcript for supporting references	2.40
10/24/19	AGL	Review email from DOJ re: settlement issues; emails, telephone conferences with trustee, KPMG re: same	1.00
10/24/19	CRB	Preliminary review and notes on Trustee's response to IRS statement of facts	1.60
10/24/19	HBM	Emails with US government re: potential tax settlement and latest issues; email to trustee and KPMG; telephone call with US government re: same; telephone call with KPMG re: same	1.50
10/25/19	AGL	Review Trustee email re: IRS NOL settlement issues; telephone conference with Trustee re: same; emails with DOJ re: same	.60
10/25/19	AGL	Work on factual statements relating to opposition to IRS; conference with C. Bennett	1.20
10/25/19	AGL	Work on further revisions to IRS opposition; conferences with H. Murphy, C. Bennett re: same	2.80
10/25/19	CRB	Conference with A. Lizotte to review IRS statement of undisputed facts	.60
10/25/19	CRB	Prepare draft response to IRS statement of facts	1.90
10/25/19	CRB	Brief in opposition to IRS summary judgment	2.90
10/25/19	HBM	Work on settlement with IRS; email re: same	.80
10/25/19	HBM	Review and revise latest draft of summary judgment opposition; meeting with C. Bennett and A. Lizotte re: same	2.80
10/28/19	AGL	Analysis of KPMG follow up memo of tax issues	1.00
10/28/19	AGL	Work on statement of undisputed facts - IRS; conferences with C. Bennett re same; assemble exhibits	3.50
10/28/19	AGL	Work on revisions to opposition to IRS summary judgment	4.50
10/28/19	CRB	Edit brief; and conference with A. Lizotte	1.10
10/28/19	CRB	Edit Trustee facts statement; and conference with A. Lizotte	2.60
10/28/19	CRB	Edit the response to IRS statement of facts; and conference with A. Lizotte	2.80

10/28/19	HBM	Review latest memo from KPMG; conference with A. Lizotte re: same	.60
10/29/19	AGL	Reconcile IRS exhibits to brief	.50
10/29/19	AGL	Conference with H. Murphy, C. Bennett re: revisions to IRS opposition	1.50
10/29/19	AGL	Legal research re: impact of IRS general counsel memoranda	1.50
10/29/19	AGL	Revisions to IRS opposition - fact tie ins; work on statement of facts and affidavits	3.00
10/29/19	CRB	Statement of facts; response to IRS statement of facts; affidavit of Darr; affidavit of Greenaway; conference; and review and edit brief	5.30
10/29/19	HBM	Meeting with C. Bennett and A. Lizotte re: revisions and additions to summary judgment opposition	1.30
10/29/19	HBM	Review and revise latest draft of summary judgment opposition	1.50
10/30/19	AGL	Work on Darr and Greenaway affidavits - IRS opposition	1.00
10/30/19	AGL	Work on revisions to IRS opposition	3.50
10/31/19	AGL	Work on response to IRS statement of facts; conference with C. Bennett re: same	2.00
10/31/19	AGL	Review opposition brief - IRS summary judgment	2.00
10/31/19	AGL	Review IRS affidavits, assemble exhibits; conference with C. Bennett re: same	3.00
10/31/19	CRB	Review KPMG comments, and proposed edits, to brief and statement of facts; revise statement of facts; prepare affidavit for submission of transcripts	1.20
10/31/19	CRB	Final - Statement of Facts, Affidavits, Response to IRS Statement of Facts, Brief	2.40
11/01/19	AGL	Work on KPMG revisions to IRS brief and Greenaway affidavits	1.50
11/01/19	CRB	Emails re: next steps and allocation of tasks	.30
11/01/19	HBM	Conference with Trustee re: court decision; work on summary judgment revisions; conference with C. Bennett re: same	2.00
11/04/19	AGL	Legal research re: cases on reasonableness requirement for deductions	1.20
11/04/19	AGL	Work on final revisions to affidavits re: IRS summary judgment motion, Trustee statement of facts and trustee responses to IRS statement of facts	3.50
11/04/19	AGL	Final revisions to brief in opposition to IRS summary judgment motion	5.00
11/04/19	CRB	Address cleanup; and finalize opposition and ancillary documents	.60
11/04/19	HBM	Final review and revisions to summary judgment papers	1.50

11/05/19	AGL	Further analysis of affirmation case; draft notice of supplemental authority	2.50
11/07/19	AGL	Conference with H. Murphy, DOJ re: open settlement terms on IRS dispute	.70
11/07/19	HBM	Review latest from IRS re: settlement terms and issues; email to trustee and KPMG re: same	1.20
11/08/19	AGL	Telephone conferences with Trustee re: IRS negotiations; review IRS rewrite of settlement term sheet; conference with H. Murphy re: same	1.00
11/08/19	HBM	Review latest proposed settlement offer from IRS; conference with trustee re: same; email to KPMG; conference with A. Lizotte re: same; email to Department of Justice re: same	1.00
11/12/19	CRB	Revise settlement term sheet	.80
11/21/19	AGL	Review order on IRS summary judgment; conference with H. Murphy	.20
11/21/19	HBM	Review court notice on hearing on summary judgment; email re: same; brief conference with A. Lizotte re: same; conference with C. Bennett re: same	.30
11/22/19	AGL	Conferences with H. Murphy, C. Bennett, DOJ re: summary judgment motions, settlement offer; search Delaware docket re: affirmative Insurance appeal	1.00
11/22/19	CRB	Telephone conference with H. Murphy re: IRS and settlement	.40
11/22/19	HBM	Telephone call with L. Hume re: case status and issues; conference with C. Bennett re: same	.40
11/25/19	CRB	Review of IRS reply brief	.60
11/25/19	HBM	Review IRS' opposition and response re: facts; conference with C. Bennett re: email re: same	2.80
11/26/19	AGL	Review DOJ reply to summary judgment opposition; conference with C. Bennett re: same	1.00
11/26/19	CRB	Conference with S. Lu re: business records and hearsay exception	.30
11/26/19	CRB	Conference with H. Murphy, S. Lu re: reply to IRS	.80
11/26/19	CRB	Review factual statement and brief	1.20
11/26/19	HBM	Conference with C. Bennett and S. Lu re: reply to IRS response	.80
11/26/19	SL	(IRS) Meeting with C. Bennett re: issues for reply brief (.5); meeting with C. Bennett and H. Murphy re: same (.5); researching issues re: hearsay and personal knowledge (2.0); initial review of pleadings (1.5)	4.50
11/27/19	HBM	Review amounts by KPMG on IRS' reply; review and email re: same; conference with S. Lu re: same	2.50

12/02/19	CRB	IRS: Conference with H. Murphy and S. Lu re: hearing and reply brief	.60
12/02/19	CRB	Conference with S. Lu; and review KPMG comments	.60
12/02/19	HBM	Conference with C. Bennett re: KPMG's amounts and strategy re: hearing on December 18th; further review of reply; email re: same	1.50
12/02/19	SL	IRS - Meeting with C. Bennett; reviewing summary judgment pleadings; beginning outline for surreply	6.90
12/03/19	AGL	Conference with H. Murphy re: IRS publication 908; email with KPMG; retrieve first circuit decision on PIEC dispute	.60
12/03/19	ANM	Conference with S. Lu re: cases cited in pleading; analyze pleading; search Lexis Advance for said case law; download, print and provide to S. Lu	.70
12/03/19	CRB	Conference with S. Lu re: brief; conference with H. Murphy and S. Lu re: reply brief on IRS tax claim	2.10
12/03/19	HBM	Emails re: case status, claims, etc.; email to T. Greenaway re: IRS issue	.60
12/03/19	HBM	Work on reply brief outline; conference with C. Bennett and S. Lu re: same	3.80
12/03/19	SL	IRS - meeting with C. Bennett (1.0); meeting with H. Murphy (1.5); continued review of summary judgment pleadings and outlining (3.0)	5.50
12/04/19	AGL	Emails with IRS, Huron, USA re: status of tax litigation, settlement	.50
12/04/19	AGL	Conferences with H. Murphy, C. Bennett re: plan strategy, IRS issues; review cash reconciliation	1.50
12/04/19	CRB	Review Kelly tax case; and conference with S. Lu re: same, and H. Murphy re: same	1.10
12/04/19	HBM	Begin review of new cases cited in IRS' reply	1.00
12/04/19	HBM	Multiple emails re: case status, IRS issues, strategy and plan alternative; conference with C. Bennett and A. Lizotte re: plan to deal with IRS disputed claim without settlement and outline re: same	2.80
12/05/19	SL	IRS - continued review of summary judgment pleadings; initial legal research for surreply	6.70
12/06/19	SL	IRS - continued review of summary judgment pleadings; legal research for surreply	6.50
12/08/19	SL	IRS - legal research for surreply	4.80
12/09/19	CRB	Review KPMG memorandum re: Kelly case; and conference with S. Lu re: brief	1.20
12/09/19	HBM	Review memo from KPMG re: latest case cited by IRS; emails re: s	1.00

12/09/19	SL	IRS - review of KPMG reports and comments; meetings with C. Bennett; continued drafting of outline of surreply	5.80
12/10/19	AGL	Conference with H. Murphy re: trade or business dispute with IRS	.20
12/10/19	AGL	Telephone conference with M. Murrane re: IRS status	.30
12/10/19	AGL	Review KPMG memo responding to IRS reply	.50
12/10/19	CRB	(IRS) Conference with S. Lu re: trade or business issue and argument; review additional case; and conference with S. Lu	2.10
12/10/19	HBM	Begin preparing for summary judgment hearing; several conferences with S. Lu and C. Bennett re: same	3.00
12/10/19	SL	IRS - begin drafting surreply and review of pleadings and exhibits	11.50
12/11/19	AGL	Conference with H. Murphy, T. Greenaway re: IRS summary judgment hearing, issues; review IRS reply as to affirmative insurance case	.80
12/11/19	HBM	Work on summary judgment preparation	4.00
12/11/19	SL	IRS - drafting surreply and review of necessary supporting documents	11.80
12/12/19	AGL	Review/revise sur-reply to IRS reply; conference with S. Lu re: same	1.30
12/12/19	CRB	Review surreply; and conference with S. Lu and H. Murphy	1.60
12/12/19	HBM	Final review and revisions to reply to IRS and meeting with S. Lu re: same; email to L. Hume re: motion to file surreply; several conferences with S. Lu re: same	1.80
12/12/19	SL	IRS - completed draft of surreply	7.00
12/13/19	AGL	Assist in preparing for IRS summary judgment hearing; legal research re: bona fide debt issues	2.20
12/13/19	HBM	Prepare for summary judgment hearing	5.00
12/14/19	HBM	Work on summary judgment hearing preparation; review selected cases	3.00
12/16/19	AGL	Work on IRS summary judgment hearing outline; conference with S. Lu re: same	1.50
12/16/19	AGL	Prepare for and attend meeting with KPMG to dismiss IRS summary judgment hearings; search docket for pleadings	2.00
12/16/19	CRB	Review outline; and conference with H. Murphy to review argument; and prepare for summary judgment hearing on IRS claim	1.30
12/16/19	HBM	Prepare for and attend meeting with KPMG re: issues re: summary judgment hearing	1.50

12/16/19	HBM	Work on summary judgment hearing; several conferences with S. Lu and C. Bennett re: same	5.00
12/16/19	MMN	Conference with S. Lu re: surreply; conference with clerk's office re: same; email to S. Lu re: court's advisement	.80
12/16/19	SL	IRS - meeting with H. Murphy; revisions to draft surreply; begin preparation for hearing	3.00
12/17/19	AGL	Work on summary judgment outline	.50
12/17/19	AGL	Research tax cases on burden shifting; conference with H. Murphy re: same; draft memo re: same	4.00
12/17/19	HBM	Work on summary judgment hearing; conference with S. Lu re: same; conference with A. Lizotte re: same	5.30
12/17/19	SL	Preparation for hearing	4.90
12/18/19	AGL	Work on preparation for 12/18 IRS summary judgment hearings; conference with H. Murphy; conference with S. Lu re: results of hearing	2.00
12/18/19	HBM	Prepare for and attend hearing on motion for summary judgment	6.00
12/18/19	SL	IRS - preparation for hearing; meetings with H. Murphy; attendance at hearing; debrief meetings	6.50
12/26/19	HBM	Emails re: potential settlement with IRS; 2 telephone calls with trustee re: same; review revised documents; email re: same	.80
12/27/19	HBM	Further emails re: IRS and settlement issues	.30
01/10/20	AGL	Emails with KPMG re: state tax service issues	.20
01/10/20	AGL	Conference with H. Murphy re: fee application, IRS status	.40
01/13/20	AGL	Review email from L. Hume re: DOJ follow up document requests; telephone conference with Hume re: same; emails to Huron	.20
01/13/20	HBM	Email from L. Hume re: same; telephone call with L. Hume re: same, status, issues re: settlement; conference with A. Lizotte re: same	.60
01/14/20	AGL	Emails with Huron re: IRS information request	.20
01/14/20	AGL	Emails with KPMG re: state tax notice issues	.20
01/14/20	HBM	Emails re: case status to UST and Trustee; email to Department of Justice re: IRS	.60
01/15/20	AGL	Conference with H. Murphy re: IRS latest information request	.40
01/15/20	HBM	Review email from Department of Justice re: issues and information re: settlement offer; email to trustee; conference with A. Lizotte re: same	.60

01/16/20	AGL	Review prior analysis, communications respecting IRS, OUSA settlements; review docket for changed circumstances; conference with H. Murphy; emails to DOJ re: same, follow up tax meeting	2.30
01/21/20	AGL	Prepare for and attend calls with Office of Review, US Attorney re: IRS settlement; analysis of administrative solvency issues; email and telephone conference with trustee, KPMG, Huron	3.70
01/21/20	HBM	Review issues re: revised settlement; telephone call with trustee and telephone call with L. Hume; email re: same	.70
01/21/20	HBM	Telephone call with M. Murrane re: revised settlement, etc.	.70
01/21/20	HBM	Prepare for and participate in telephone call with Department of Justice re: settlement issues, status and questions; email to trustee re: same; conference with A. Lizotte re: same	1.60
01/22/20	AGL	Work on summary of tasks for DOJ/IRS	1.50
01/23/20	AGL	Further work on description of tasks for DOJ; emails from professionals re: budgets, narratives; telephone conferences with Trustee re: budgets, fees; draft revisions to exhibits; memo to DOJ	3.00
01/23/20	HBM	Prepare information for Department of Justice; telephone call with trustee re: same; email to Department of Justice re: same	1.00
01/27/20	HBM	Emails re: tax dispute and potential settlement	.40
01/29/20	AGL	Telephone conference with S. Darr re: DOJ negotiations	.10
01/29/20	HBM	Emails with US government re: case status and settlement	.20
02/12/20	HBM	Review memo from trustee re: tax issues and status	.30
02/12/20	HBM	Emails to and from Department of Justice re: case status, settlement; email to trustee re: same	.40
02/13/20	AGL	Emails with DOJ re: settlement question	.20
02/13/20	HBM	Further emails re: Department of Justice and IRS issues and status	.40
02/14/20	HBM	Emails to and from IRS and Department of Justice; brief conference with C. Bennett re: same	.40
02/18/20	CRB	Conference with H. Murphy regarding conference call with IRS relating to valuation of Class Action litigation	.40
02/18/20	CRB	Review notes re: various claims analyses for IRS; and prepare for conference call	.90
02/18/20	CRB	Call with M. Wilcove IRS agent re: settlement and background to class action claim and potential recovery	1.00

02/18/20	HBM	Conference with C. Bennett re: latest issues re: IRS and Department of Justice; email to Department of Justice re: same	.40
02/18/20	HBM	Prepare for and participate in telephone call with Department of Justice re: IRS claim, settlement, issues and questions; conference with C. Bennett re: same	1.00
02/18/20	HBM	Meeting with tax advisor re: tax and plan issues	1.00
02/24/20	AGL	Emails with DOJ re: settlement inquiries	.20
02/24/20	HBM	Emails to and from Department of Justice re: settlement	.20
02/27/20	AGL	Emails with DOJ re: follow up inquiries on settlement	.30
02/28/20	HBM	Emails re: IRS and Department of Justice re: settlement	.30
03/05/20	AGL	Conference with KPMG, H. Murphy re: IRS dispute, issues re: same; search for/send latest draft of settlement	.50
03/06/20	AGL	Emails re: DOJ review of IRS settlement	.10
03/06/20	HBM	Lengthy telephone call with Department of Justice re: IRS settlement status	.50
03/24/20	AGL	Email to DOJ re: status of deal	.10
03/24/20	HBM	Telephone call with Department of Justice re: IRS settlement status and issues, etc.	.50
03/26/20	AGL	Review summary judgment decisions re: IRS; conference with H. Murphy re: same	1.50
03/26/20	HBM	Review court decision on summary judgment; multiple emails re: same; conference with A. Lizotte re: same; email to M. Murrane re: same	2.00
03/26/20	SL	Analysis of court decision re: summary judgment motions	.40
03/27/20	AGL	Emails to US Trustee, DOJ, US Attorney re: status of IRS dispute	.50
03/27/20	AGL	Prepare for and attend conference call with Trustee, KPMG re: IRS decision, settlement options	.80
03/27/20	AGL	Conference with H. Murphy, C. Bennett re: IRS decision, plan and settlement issues; telephone conference with T. Martin re: same	1.30
03/27/20	CRB	Review decision on motions for summary judgment on the priority and amount of the IRS tax claims; conference with H. Murphy and A. Lizotte regarding the settlement offer to the IRS, and overall strategy towards resolution of the Case and formulation of a plan	1.40
03/27/20	HBM	Emails to US Trustee's Office and Department of Justice re: court decision	.40

03/27/20	HBM	Prepare for and participate in telephone call with trustee and KPMG re: IRS, court decision and settlement	.70
03/27/20	HBM	Extended telephone call with Department of Justice re: settlement; email re: same	.70
03/27/20	HBM	Meeting with A. Lizotte and C. Bennett re: court decision, settlement, litigation and plan issue; email to trustee re: same	1.20
03/30/20	HBM	Emails re: IRS settlement and US Attorney funding	.20
04/08/20	AGL	Emails re: proposed response to OUSA re: tax settlement issues	.20
04/10/20	HBM	Telephone conference with trustee re: IRS and Department of Justice settlement issues, status and strategy; email re: same	.40
04/22/20	AGL	Review DOJ settlement letter, emails re: same	.30
04/22/20	HBM	Multiple emails and telephone call with trustee et al. re: approved deal with IRS, motion to district court, etc.	1.80
04/29/20	AGL	Emails with C. Bennett, IRS re: pretrial report	.30
04/29/20	CMC	Draft response to order to show cause	2.00
04/29/20	CRB	edit response to show cause order	.60
04/29/20	HBM	Review order to show cause; conference with C. Condon re: response; email to the US government re: same; review and revise response	2.00
04/30/20	CMC	Draft/revise response to order to show cause	1.50
05/01/20	CMC	Work on response in IRS adversary; emails re same	1.00
05/05/20	CMC	Revise response to order to show cause	1.00
05/06/20	AGL	Work on edits to joint response with IRS to show cause	.30
05/06/20	CMC	Finalize and file response in adversary	.50

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ANDREA N. MAZZARELLA	13.90	235.00	3,266.50
ANDREW G. LIZOTTE	250.60	615.00	154,119.00
ANDREW G. LIZOTTE	350.70	625.00	219,187.50
ANDREW G. LIZOTTE	18.80	650.00	12,220.00
CHARLES R. BENNETT, JR.	83.80	650.00	54,470.00
CHARLES R. BENNETT, JR.	158.90	675.00	107,257.50
CHRISTOPHER M. CONDON	6.00	535.00	3,210.00
DANIEL M. RABINOVITZ	2.50	550.00	1,375.00
HAROLD B. MURPHY	5.00	625.00	3,125.00
HAROLD B. MURPHY	123.10	650.00	80,015.00
HAROLD B. MURPHY	190.30	675.00	128,452.50

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
KATHLEEN R. CRUICKSHANK	10.90	550.00	5,995.00
MELISSA M. NUTTER	.80	235.00	188.00
MICHAEL K. O'NEIL	36.20	360.00	13,032.00
MICHAEL K. O'NEIL	2.40	375.00	900.00
SHAWN LU	101.20	365.00	36,938.00
SHAWN LU	.40	385.00	154.00
Total Fees			\$823,905.00

EXHIBIT D

SERVICES RELATING TO CLAIM ADMINISTRATION

(Category 2)

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>
04/03/18	AGL	Telephone conferences and emails with Huron, KCC re: participant address changes	.30
04/09/18	AGL	Telephone conference from Providence creditor re: case status	.10
04/11/18	AGL	Email from BMC re: response to new portal	.20
04/12/18	AGL	Further emails from BMC, Huron re: portal access, results	.30
04/12/18	HBM	Emails re: status of preliminary results of claims from new portal; brief conference with A. Lizotte re: same	.40
04/18/18	AGL	Conference with H. Murphy re: claims objections	.40
04/19/18	AGL	Emails with Huron re: shutdown of net winner, claim portal	.20
04/25/18	AGL	Email with S. Loggio re: case status	.10
04/25/18	AGL	Telephone conference with trustee re: claims objection status	.20
04/30/18	AGL	Conference with T. Martin, J. Pooler re: late claim	.20
05/01/18	AGL	Review participant data requested by M. Murrane	.50
05/03/18	AGL	Telephone conference with T. Martin re: claims objection status, issues	.30
05/03/18	AGL	Emails with T. Martin re: Singapore participant data; review charts; draft memo to M. Murrane re: same	1.20
05/04/18	AGL	Review claims materials; prepare for and attend conference call with trustee, Huron re: objections	3.00
05/04/18	HBM	Review claim portal, memo and analysis; extended conference with trustee and Huron re: same; conference with A. Lizotte re: same	2.00
05/07/18	AGL	Conference with H. Murphy re: foreign currency claim issues	.20
05/07/18	HBM	Conference with A. Lizotte re: currency and conversion; review case re: same	.40
05/09/18	AGL	Review net loser data from Huron	.10
05/10/18	AGL	Telephone conference with T. Martin re: duplicate claim issues	.20
05/11/18	AGL	Conference with H. Murphy re: net loser data for PIEC	.20
05/11/18	AGL	Emails from Huron re: treatment/format for duplicate claims	.50

05/17/18	AGL	Analysis of draft objection to Columbian claims - large claims; telephone conference with Trustee re: same	2.00
05/23/18	AGL	Telephone conference from Trustee re: proposed claim objections	.20
05/24/18	AGL	Telephone conference with T. Martin re: objections to 70 largest claims, review proposed format	.80
05/29/18	AGL	Conference with C. Bennett, T. Martin re: PIEC request for net loser data	.30
05/29/18	AGL	Review email and format for claims objections - 70 largest - as revised; email to CRO, T. Martin re: same	.80
05/30/18	AGL	Lengthy telephone conference with T. Martin re: duplicate user account issues; review stratifications, memo re: same	1.00
06/01/18	AGL	Review memos from Huron re: duplicate user account, issues on claims; telephone conference with trustee re: same	1.00
06/01/18	AGL	Lengthy conference with T. Martin re: duplicate user account disputes, claim objections, reformatting data, options	1.00
06/04/18	AGL	Telephone conference with trustee re: Sunwind, claims objection procedures; telephone conference and emails with B. Klassman re: assignment of Sunwind projects	.40
06/05/18	AGL	Emails with Huron re: claims meeting	.20
06/06/18	AGL	Prepare for and attend meeting with Huron re: claims issues	4.20
06/06/18	HBM	Meeting with Huron and trustee re: POC claim objections, process, issues and strategy	2.00
06/11/18	AGL	Multiple telephone conferences, emails with Huron re: claimant overlapping data	1.00
06/12/18	AGL	Prepare for and attend call with T. Martin re: claims	1.00
06/13/18	AGL	Telephone conference with T. Martin re: claim duplicates	.20
06/14/18	AGL	Analysis of new proofs of claim filed; emails to Huron, KCC re: same	1.00
06/18/18	AGL	Telephone conference with Trustee re: claims review	.10
06/21/18	AGL	Telephone conference with Huron, trustee re: claims meeting	.30
06/22/18	AGL	Work on revisions to claims allowance notices	.50
06/22/18	AGL	Prepare for and attend meeting with Huron re: claims disputes, procedures	3.00
06/25/18	AGL	Emails with Huron re: edits to notice of p proposed claim allowance; work on edits	1.00

06/26/18	AGL	Review memo from trustee re: duplicate claim methodology; telephone conference with trustee re: same	.30
06/27/18	AGL	Telephone conferences with Huron re: claim objection attachment; review form A-1	.50
06/28/18	AGL	Review Huron draft claim objections - Yang; memo re: comments, revisions	.50
06/29/18	AGL	Email to T. Martin re: claims	.10
07/02/18	AGL	Telephone conferences with T. Martin re: claims objection format	1.00
07/03/18	AGL	Conference calls, emails re: format of claim objections, use of portal; draft revisions to notice of claim resolution	2.50
07/05/18	AGL	Emails with T. Martin re: propose claim notice; work on further notice, revisions; telephone conference with D. McCormack re: same	1.00
07/09/18	AGL	Emails re: revisions to claim allowance notice	.30
07/10/18	AGL	Emails re: claim objections, Top 20, revisions to claim allowance notice	1.50
07/11/18	AGL	Emails with Huron re: claim notices	.20
07/16/18	AGL	Emails and telephone conferences from Huron re: claims objections; work on assumption format	2.50
07/17/18	AGL	Telephone conferences with C. Bennett, T. Martin re: format of Exhibit A1 to claim objections	.50
07/18/18	AGL	Review multiple draft Exhibit A-1's for claim objections; lengthy telephone conference with T. Martin re: same	2.00
07/19/18	AGL	Emails to T. Martin re: claims inquiries	.20
07/20/18	AGL	Review supplemental documents from Huron re: exhibits to claims objections; conference call re: same	1.20
07/23/18	AGL	Review proposed format for reconciliation of claims	.20
07/23/18	AGL	Review and sign revised notice of proposed claim resolution; review final draft of Top 70 objections	1.00
07/24/18	AGL	Prepare for and attend claims meeting with Huron - reconciliation exhibit, notice issues	2.50
07/25/18	AGL	Email from Goldfrex re: claim status	.20
07/25/18	AGL	Review updated form for claim reconciliation	.20
07/25/18	AGL	Emails with Huron re: claims portal; .lengthy conference call with Huron re: initial responses to claim notices	.80
07/26/18	AGL	Telephone conference with T. Martin re: review of initial responses of Top 70 to claim notices	.30
08/02/18	AGL	Conference with trustee re: claims objections	.20
08/06/18	AGL	Conference with H. Murphy, M. O'Neil re: claims estimation; research re: same	.50

08/06/18	AGL	Emails re: claims register, noticing, objections	.50
08/06/18	AGL	Prepare for and attend conference with BMC re: omnibus claim objections, formatting	1.00
08/07/18	AGL	Email from Barry Miller re: case status	.10
08/09/18	AGL	Emails from Huron, N. Vladim re: claims website access	.20
08/09/18	AGL	Conference with Court, Huron re: participant inquiry - Padron	.20
08/09/18	AGL	Telephone conference with J. Sternklar re: Esam claim reconciliation; telephone conference and memo to Huron re: same	1.10
08/10/18	AGL	Analysis of sample claim objections to be served; conference with Huron re: same; telephone conferences with trustee, T. Martin re: same	.70
08/13/18	AGL	Emails with BMC, Huron re: 1,000 claim objection notices	.20
08/15/18	AGL	Email with Huron, BMC re: claim response status	.20
08/20/18	AGL	Telephone conference with Tim Martin re: claims update	.20
08/22/18	AGL	Emails from Huron, BMC re: serving claims objections	.20
08/23/18	AGL	Review emails re: responses to claims objections	.30
08/27/18	AGL	Multiple emails with BMC, Huron re: claims responses	.50
08/28/18	AGL	Review claim objections sent to Shikman; prepare for and attend conference call with Huron, Kellie Fisher re: same	.80
08/29/18	AGL	Telephone conference with Molly Sharon re: claims inquiries	.20
08/29/18	AGL	Review order on claims bar date; telephone conference with T. Martin re: claims objection status	.30
09/04/18	AGL	Meeting with T. Martin re: claims update	1.00
09/07/18	AGL	Prepare for 9/11 claims meeting	.20
09/10/18	AGL	Telephone conference with L. Ybanez re: address change	.10
09/11/18	AGL	Email S. Logrippo re: claim status	.10
09/11/18	AGL	Prepare for and attend meeting with Huron re: claims update	2.50
09/11/18	HBM	Review issues re: claim objection response and meeting with trustee and Huron re: same; conference with A. Lizotte re: same	1.30
09/12/18	AGL	Email to S. Logrippo re: status of case	.20
09/13/18	AGL	Review adversaries, docket re: search for allowed claims by agreement	1.00
09/14/18	AGL	Review change of address notice, bankruptcy notice for participants; email to Huron re: same	.30

09/14/18	AGL	Work on proposed follow up notices to claimants depending upon type of initial response to objections received; telephone conference with T. Martin re: same	2.00
09/17/18	AGL	Telephone conference with Trustee re: reconciliation of non-participant claims; review general claims filed	1.00
09/18/18	AGL	Telephone conference from J. Chacone re: response to claim objections	.30
09/20/18	AGL	Emails with Dilce Goncalves re: extension of claim response deadline	.20
09/20/18	AGL	Telephone conferences and emails with Huron, Jose Chacone re: extension for 50 participants to respond to objections	.30
09/20/18	AGL	Exchange emails re: status of Shikmar claim (Huron, K. Fisher); telephone conference with Fisher re: same	.40
09/21/18	AGL	Emails with Huron, D. Goncalves re: claims response extension	.20
09/24/18	AGL	Review claim filed by R. Tomala email to Huron re: same	.20
09/25/18	AGL	Emails with Huron re: request from Dominicans for claim response extension	.20
09/27/18	AGL	Emails with Jose Charcone, KCC re: claim response, extensions of deadlines	.30
10/04/18	AGL	Telephone conferences and emails with J. Shapiro re: further extensions of 35 claim deadlines; email to Huron re: same	.40
10/05/18	AGL	Emails with K. Fisher, Huron re: victim loss data	.20
10/09/18	AGL	Revisions to fact section of summary judgment memo; telephone conference with Huron, PIEC re: net loser data	2.00
10/10/18	AGL	Emails with D. Goncalves re: claim response extension; telephone conference with T. Martin re: same, misdeliverable notices	.40
10/10/18	AGL	Emails and telephone conferences with court, KCC, Huron re: website information for claims objections	1.20
10/11/18	AGL	Emails with KCC, Court re: website claims update	.20
10/18/18	AGL	Email from M. Tapia re: claim status; emails to Huron re: claims meeting, disposition of Disham, Machicote claims	.40
10/22/18	AGL	Review proposed agenda for claims meeting; telephone conferences and emails with D. Goncalves re: extension of time to respond on claims	.60
10/23/18	AGL	Telephone conference with T. Martin re: claims meeting	.20

10/24/18	AGL	Review issues re: distributions to foreign participants, OFAC	.40
10/25/18	AGL	Telephone conference with T. Martin re: revisions to notices/affidavit of claim allowance; work on revisions	.80
10/25/18	AGL	Prepare for and attend conference with Huron re: claims disposition	2.50
10/25/18	HBM	Conference with A. Lizotte re: claims issues; meeting with Huron; review documents re: same	1.20
10/26/18	AGL	Prepare for and attend meeting with H. Murphy re: plan, claims; telephone conference with Trustee re: same, issues	2.50
10/26/18	CRB	Meeting to review Plan issues, class action settlement, distribution issues, claim status and resolution process; follow-up conference with A. Lizotte re: settlement - F. Wanzeler	2.20
10/26/18	HBM	Meeting with team to review (1) claims issues (2) plan terms (3) class action settlement, etc.	2.00
10/26/18	MKO	Confer with team re: claims process, plan, class action settlement, next steps	2.00
10/30/18	AGL	Telephone conference with Tim Martin re: notices of disallowance of claim format	.20
10/31/18	AGL	Telephone conference with Trustee re: OFAC, withholding issues	.10
10/31/18	AGL	Emails with Huron re: formatting of schedules to notices of claim disallowance	.30
11/01/18	AGL	Review pro forma exhibit for claim disallowances; emails with Huron re: same	.60
11/02/18	AGL	Review updated claims exhibits	.30
11/05/18	AGL	Prepare for and attend conference call with Huron re: final form of claim notices and exhibits; revise notices of claim allowance/disallowance	2.00
11/07/18	AGL	Conference with T. Martin re: footnotes to claim exhibits	.20
11/08/18	AGL	Work on exhibits to claims objections; conference with Huron re: same	.60
11/12/18	AGL	Telephone conference with Tim Martin re: preparation to file claim disallowances; work on cover email to Participants	.60
11/13/18	AGL	Prepare for and attend conference call with KCC, Huron re: roll out of notices of claim disallowance	.50
11/14/18	AGL	Telephone conference from Dela Cruz re: case status	.10
11/15/18	AGL	Telephone conference with Mr. De la Cruz re: case status	.30
11/15/18	AGL	Telephone conference with D. McCormack re: exhibits to claim notices	.30

11/16/18	AGL	Review M. De la Cruz ePoc; telephone conference with Huron	.40
11/16/18	AGL	Review draft exhibits to claim notices; telephone conferences with Huron re: same	.80
11/19/18	AGL	Work on claims objection issues; review service, notice issues in anticipation of second round noticing; telephone conferences with Huron re: same	3.00
11/19/18	AGL	Draft notice of service of filing objections; lengthy conference with H. Murphy re: revisions to IRS response brief; additional research of opposition cases	3.00
11/20/18	AGL	Emails with Huron re: claims noticing issues	.20
11/26/18	AGL	Work on sending out claim disallowance notices	1.00
11/27/18	AGL	Email from BMS re: logistics in distributing funds	.20
11/27/18	AGL	Review email from Kate Foley re: Universal proof of claim; review email from M. Fernandez re: same	.30
11/28/18	AGL	Follow up emails from participants re: claims; telephone conference with trustee re: same	.40
11/30/18	AGL	Emails and telephone conferences with KCC re: claims service issues; review notice	.30
12/03/18	AGL	Review orders from Court re: supplemental exhibits for claim notices; telephone conference with Court, Huron re: same; review proposed new exhibit	.80
12/03/18	AGL	Analysis of KPMG revised response to IRS casualty disallowance; work on additional revisions; conference call with KPMG re: same	2.50
12/03/18	AGL	Review initial responses to claim notices; conference with trustee, Huron re: same; telephone conference from Italy counsel; work on draft reply	3.00
12/03/18	HBM	Review and revise draft notice re: claim issues and need to file with court; conference with A. Lizotte re: same	.60
12/04/18	AGL	Work on notices of service - claims allowance; telephone conference with T. Martin re: Trustee response to claimants	.50
12/04/18	AGL	Draft notices of supplemental exhibits to claim allowance/disallowance; telephone conference with court re: same	.60
12/04/18	AGL	Work on memo to Italian counsel re: claims inquiries	1.00
12/05/18	AGL	Telephone conferences/emails with Trustee re: responding to claimant phone calls; telephone conference with D. Gonzales, Trustee re: status of 90 claims	1.00
12/06/18	AGL	Telephone conference with E. Celani re: claims notices; email to Huron re: same	.30

12/07/18	AGL	Review email request for claim notice documents	.20
12/07/18	AGL	Review new responses to notices of claim allowance/disallowance	.40
12/10/18	AGL	Review new responses to claim notices; conferences and emails with Huron reconciling claim responses to date	2.50
12/11/18	AGL	Review daily claimant responses to notices of disallowance; conference with Huron	.80
12/12/18	AGL	Review court filed responses to notices of disallowances	.30
12/13/18	AGL	Telephone conferences and emails with Huron, J. Goncalves re: claim responses	.50
12/14/18	AGL	Telephone conference with R. Brooks re: 9019 notice issues	.20
12/14/18	AGL	Review multiple email responses - Gambrone	.50
12/14/18	AGL	Work on reconciliation of 90 claims - D. Goncalves representation; telephone conference with Huron re: same, claims issues	1.00
12/17/18	AGL	Review multiple claim responses from Giambrone, others; conference with Huron re: same	2.00
12/18/18	AGL	Review new claim responses; work on sending emails, court responses to Huron; telephone conference with Huron re: same	.50
12/19/18	AGL	Telephone conference with Tim Martin re: claim notice issues; conference with H. Murphy r: same	.40
12/19/18	AGL	Review daily claim responses; emails with D. Goncalves, Huron re: notice, claim issues; review Huron updated claim analysis	1.50
12/19/18	CRB	Conference with A. Lizotte re: claim notice issue and response	.30
12/20/18	AGL	Review daily claim responses	.30
12/21/18	AGL	Review multiple claim responses from Giambrone law firm	.50
12/27/18	AGL	Review additional claim responses from Giambrone, others	.50
12/28/18	AGL	Emails with D. McCormack re: status of claim responses	.30
01/02/19	AGL	Review response from Uganda-Hamha, daily emails	.30
01/04/19	AGL	Prepare for and attend conference call with Huron re: claims resolution	1.00
01/07/19	AGL	Analysis of status of Top 70 claimants; emails with Huron re: same	.50
01/15/19	AGL	Prepare for and attend meeting with Huron re: claims resolution strategy; review power point, backup	2.50

01/16/19	AGL	Work on memo re: results of claims meeting, go forward plan	1.00
01/16/19	AGL	Prepare for and attend continued meeting with Huron re: claims issues, resolution - late claims, misfiled claims, notice, distributions	3.00
01/16/19	HBM	Meeting with Trustee and Huron re: claims requests, issues, strategy	2.50
01/17/19	AGL	Review/respond to Huron emails re: memo on claims action plan	.60
01/18/19	HBM	Work on issues re: claims	.80
01/21/19	HBM	Telephone call from participant; conference with A. Lizotte re: same	.20
01/21/19	HBM	Conference with A. Lizotte re: claims issues and Friday meetings; email re: same	.40
01/22/19	AGL	Telephone conference with Trustee re: results of claims meeting	.20
01/22/19	AGL	Review letter to participants re: re-service of notice of claim disallowance	.50
01/23/19	AGL	Review Trustee revisions to Participant letter - resend notices of claim allowances; telephone conference with T. Martin re: same	.40
01/28/19	HBM	Review and revise memo to participants	.40
01/29/19	AGL	Review updated claims summary and emails with Huron re: same	.30
02/01/19	AGL	Review proposed notices of claims disallowance to be sent to 4,000 additional participants	.30
02/01/19	AGL	Work on motion to establish procedures for disallowing general unsecured claims	3.50
02/06/19	AGL	Telephone conference with Tim Martin re: status of claims resolution	.50
02/07/19	AGL	Emails with Huron re: claims action items	.20
02/08/19	AGL	Revise motion to establish procedures to resolve "standard" claims; conference with H. Murphy re: same	1.00
02/08/19	HBM	Review and revise draft motion re: general claims objection; conference with A. Lizotte re: same	.70
02/11/19	AGL	Emails with B. Callegari re: claim status	.20
02/11/19	AGL	Review status of disputes with 11 largest claimants; telephone conference with Huron re: same	1.00
02/11/19	AGL	Work on revisions to motion to establish procedures to determine general claims; conference with H. Murphy	3.00
02/11/19	HBM	Work on motion re: claims procedures; conference with A. Lizotte re: same	.80
02/12/19	AGL	Revisions to procedure motion - general claims	.50

02/13/19	AGL	Telephone conference with T. Martin re: further research on general claims	.30
02/14/19	AGL	Emails with T. Martin re: voicemail script	.30
02/14/19	AGL	Telephone conferences with court re: website access for creditors; email to Huron re: same	.50
02/15/19	AGL	Emails re: disputed claim of Rosa Pena	.20
02/15/19	AGL	Email and telephone conference with T. Martin re: objections to general claims	.20
02/18/19	AGL	Emails from Denise Gomez, R. Almonte re: claim dispute	.20
02/19/19	AGL	Review claim responses from A. Guzman, J. Torres	.20
02/20/19	AGL	Analysis of Huron reports on general, zero, net winner claims; telephone conference and emails re: same; work on procedural motion for standard claims; conference with H. Murphy re: objections, alternative approach	2.00
02/20/19	HBM	Conference with A. Lizotte regarding issues of proofs of claim of general creditors and strategy re: same	.40
02/21/19	AGL	Telephone conference with T. Martin re: objections to general claims	.40
02/21/19	AGL	Review 11 claim responses filed with court	.50
02/21/19	AGL	Review email and supporting documents from Esam and his late claim; telephone conference with J. Sternklar, H. Murphy re: same	1.00
02/22/19	AGL	Telephone conferences with T. Martin, J. Sternklar re: Esam claim dispute; memo to T. Martin re: same	.50
02/26/19	AGL	Review multiple claim responses filed with court	.30
02/27/19	AGL	Telephone conference with T. Martin re: net zero, net winner claims	.20
02/28/19	AGL	Review Huron further analysis of general claims	.40
02/28/19	AGL	Review day's claim responses	.50
03/01/19	AGL	Emails with Huron re: extension of time for claim responses; review notice issues; telephone conference from Sylvia Petuck re: claim	.40
03/01/19	AGL	Review multiple claim responses from J. Shapiro and others	1.00
03/01/19	AGL	Telephone conference with T. Martin re: general claims, net zero/winner claims; review and consider options	1.20
03/04/19	AGL	Telephone conference with M. Shea re: claims transfer issues	.20
03/04/19	AGL	Review several responses to claim notices	.40

03/04/19	AGL	Analysis of general claims, zero/net winner claim issues; conference with J. Murphy re: same; telephone conference with T. Martin re: same, status report	2.50
03/04/19	HBM	Work on issues re: claims objection; conference with A. Lizotte re: procedures and objection	.60
03/05/19	AGL	Review prior pleadings - scope of duties of KCC and BMS; conference with T. Martin, KCC re: claims transfer protocol	1.20
03/06/19	AGL	Telephone conference from Dan Rishal re: transfer of claims	.10
03/06/19	AGL	Work on notices of claim disallowance - zero balance claims	1.50
03/06/19	AGL	Begin drafting status report respecting claims	2.00
03/07/19	AGL	Emails with Jeff Sternklar re: Esam claim, notice issues; search for various claims notices	.50
03/07/19	AGL	Review 30 new claim responses	.60
03/08/19	AGL	Telephone conference with D. Rishall re: claims purchasing (Prime Share)	.10
03/08/19	AGL	Telephone conference with court, Huron re: claim settlements; objections status	.60
03/08/19	HBM	Conference with A. Lizotte re: claims issues, status, open issues and strategy re: same	.40
03/11/19	AGL	Review multiple claim responses; prepare for and attend conference call with Huron re: claims, issues, status report	2.20
03/11/19	HBM	Work on claim allowance; extended telephone call with trustee and Huron re: same; email re: same	1.50
03/12/19	AGL	Work on claims summary prepared by trustee	1.00
03/13/19	AGL	Review daily claim responses	.40
03/14/19	AGL	Emails from claimants re: claim purchases	.20
03/14/19	AGL	Begin drafting letter to zero claimants	.70
03/14/19	AGL	Work on reconciliation/analysis of outstanding claims; conference call with T. Martin re: same	1.50
03/15/19	AGL	Review prior form of notices to claimants; emails to T. Martin re: same	.20
03/15/19	AGL	Review several new claim responses	.30
03/15/19	AGL	Email and telephone conference with Kellie Fisher re: claims agent information	.30
03/18/19	AGL	Work on form of letter to holders of zero/net winner claims; review prior form of notice	2.00
03/19/19	AGL	Review 3 claim responses	.30
03/20/19	AGL	Review 7 new claim responses; telephone conference with T. Martin re: late claims, status of dispute resolution	.50

03/20/19	HBM	Conference with A. Lizotte re: latest claims issues and strategy	.30
03/21/19	AGL	Review alternatives for resolving disputed claims; telephone conferences with emails re: 3/22 claims conference; work on revised claims analysis	1.50
03/22/19	AGL	Review/revise draft letter to holders of zero/net winner claims	.50
03/22/19	AGL	Prepare for and attend conference call with Huron re: claims litigation, status; review updated claims reconciliation	2.20
03/22/19	AGL	Work on claims status report	3.00
03/22/19	HBM	Work on claims report analysis; conference with A. Lizotte re: same; extended telephone call with trustee and Huron re: same	2.30
03/25/19	AGL	Review claim inquiry #1076	.20
03/25/19	AGL	Telephone conference from trustee re: claims letters; revise claims status report	.60
03/26/19	AGL	Emails from J. Pooler re: claim inquiry	.10
03/26/19	AGL	Conferences with H. Murphy, T. Martin re: claims status report; additional drafting of status report; research docket, prior pleadings and notices (4.0)	3.00
03/26/19	HBM	Work on status report re: claims; conference with A. Lizotte re: same	2.20
03/27/19	AGL	Additional drafting of claims status report; conferences with H. Murphy, T. Martin re: same	6.60
03/27/19	HBM	Continue working on claims register, status report; conference with A. Lizotte re: same	3.00
03/28/19	AGL	Draft revisions to claims report; conferences with H. Murphy re: same	8.00
03/28/19	HBM	Further review and revisions to claims status report; conference with A. Lizotte re: same	1.40
03/29/19	AGL	Further work on claims status reports; lengthy conferences with H. Murphy re: same	5.00
03/29/19	HBM	Work on claims analysis, review status report; several conferences with A. Lizotte re: same; finalize draft for trustee	2.50
04/02/19	AGL	Review and incorporate Trustee comments to claims status report; begin working on supporting affidavits, notices	2.00
04/02/19	AGL	Conference call with Huron re: supporting data for claims status report; work on revisions; conferences with Trustee, H. Murphy re: status of resolved claims	2.30
04/03/19	AGL	Emails with Jessica Pooler re: claims inquiries	.20

04/04/19	AGL	Emails with Huron, creditors re: claims trading, claim settlements; telephone conference with trustee, T. Martin re: same; work with Huron on claim settlement protocol	1.20
04/05/19	AGL	Work on revisions to claims status report and associated affidavits; lengthy conference with H. Murphy re: same	4.00
04/05/19	HBM	Work on claims issues; review and revise memo re: same, status report, etc.; conference with A. Lizotte re: same	2.50
04/07/19	AGL	Additional revisions to claims status report and affidavits	3.50
04/08/19	AGL	Emails and telephone conferences from Huron re: claims pleadings; further revisions to claims status report, and exhibits; conference with H. Murphy re: same	2.30
04/09/19	AGL	Telephone conferences with trustee re: claims report, claim inquiry by legislative aide; work on reconciliation exhibit to claims report; telephone conference with T. Martin re: same	1.40
04/10/19	AGL	Review multiple claims responses, emails from participants	.30
04/10/19	AGL	Conference with T. Martin re: claims report, exhibits	.30
04/11/19	AGL	Telephone conference with trustee, T. Martin re: claims report, exhibits; review new claim responses	1.30
04/12/19	AGL	Emails and telephone conferences with Huron re: finalizing claims report and supporting reconciliation and affidavits; work on final revisions and file	4.50
04/12/19	HBM	Conference with A. Lizotte re: claims report; conference with S. Darr re: same	.60
04/12/19	HBM	Conference with A. Lizotte re: issues and status of report, discussions with Huron and review latest analysis	.80
04/15/19	AGL	Review new claim responses	.30
04/16/19	AGL	Review claim responses; email from Heloisa re: status report	.50
04/16/19	AGL	Emails and telephone conferences with J. Sternklar, Huron re: Esom claim	1.00
04/16/19	HBM	Conference with A. Lizotte re: claim vs. net winner and strategy re: same	.20
04/17/19	AGL	Telephone conference with T. Martin re: unresolved claims	.20
04/17/19	AGL	Work on revisions to notice of claim disallowance	.50
04/18/19	AGL	Emails with D. McCormack re: today's claim inquires	.20

04/18/19	AGL	Telephone conferences with emails to T. Martin re: zero/net winner letters; telephone conference with D. Mortimer re: claims purchases	.50
04/18/19	HBM	Work on claims issues and emails re: same; brief conference with A. Lizotte re: same	1.20
04/19/19	AGL	Emails with R. Bonsignore, Huron re: Participant notice lists	.50
04/25/19	AGL	Telephone conferences and emails with Huron re: net winner/zero dollar claims, follow up letters to disputed claimants	.70
04/25/19	AGL	Further analysis of Esam claim, over 1,000 user accounts; emails and telephone conferences with T. Martin re: same	1.00
04/26/19	AGL	Telephone conference with claimants re: status report; telephone conference with T. Martin re: zero/net winner claims	.70
04/26/19	AGL	Review KCC website as relates to status report and exhibits; telephone conference with T. Martin re: suggested revisions	.70
04/29/19	AGL	Telephone conference with Juna Marcelin re: status of case, her claim; telephone conference with M. Gilfa re: same; emails from N. Orzekovskaya re: same; emails with Cristiaro re: same; research registers; telephone conference from R. Calderos	1.30
04/29/19	AGL	Work on revisions to status report exhibits, website issues; telephone conferences with Huron re: same	2.00
04/30/19	AGL	Telephone conference with Marco Carrasco re: case status	.10
04/30/19	AGL	Emails with Huron re: exhibits to status report, claims objections	.20
05/01/19	AGL	Work on certificates of service for status report	.30
05/02/19	AGL	Lengthy conference call with Huron re: claim objections, notice issues; follow up call with Trustee re: same; Memo to Trustee re: same; draft amendments to notice of proposed resolution of claim	1.70
05/03/19	AGL	Telephone conference with Trustee re: claims inquiries	.20
05/03/19	AGL	Conferences with J. Sternklar, T. Martin re: Esam Claim dispute; email re: same	1.00
05/06/19	AGL	Telephone conference with T. Martin re: claims presentation on KCC website	.30
05/08/19	AGL	Telephone conference with clerk re: claims transfer issues; conference call with KCC, Huron re: mechanics of claims transfer, noticing	.50

05/09/19	AGL	Telephone conference with T. Martin re: claims objection issues	.20
05/09/19	AGL	Review order on claims, status conference; conference with H. Murphy re: same	.40
05/09/19	AGL	Return multiple Participant calls re: claims, case status	1.00
05/09/19	AGL	Telephone conference with Regina Brooks re: claim transfer issues; review numerous assignments of claim; email to KCC re: same	1.50
05/09/19	HBM	Review claim assignments and issues re: same; email re: same	.40
05/09/19	HBM	Review court order re: claims trade and transfer; conference with A. Lizotte re: issues; email re: same	.40
05/10/19	AGL	Telephone conference with Trustee re: claim transfer issues	.20
05/12/19	AGL	Emails from Participants	.20
05/12/19	AGL	Review several docketed claim responses; email with T. Martin re: same	.50
05/13/19	AGL	Telephone conference with CRG, J. Rusnik re: claims purchasing	.30
05/13/19	AGL	Telephone conference with Von Win re: status conference on claim transfers; review additional notices of assignment filed	.40
05/14/19	AGL	Telephone conference with J. Brosnan re: claims purchasing	.30
05/14/19	AGL	Review claim inquiries and claim assignments	.60
05/14/19	AGL	Review order re: status conference on disputed claims; telephone conference with Huron re: same	1.00
05/14/19	HBM	Review court order re: claims hearing; email re: same; brief conference with A. Lizotte re: same	.30
05/15/19	AGL	Telephone conference with clerk's office re: responses filed	.20
05/15/19	AGL	Telephone conferences with W. Powell, P. Silva, Johanna, E. Seaman re: claims status	.50
05/16/19	AGL	Telephone conference with Jefferson Silva re: claim status	.20
05/17/19	AGL	Review additional claim assignments	.20
05/20/19	AGL	Review additional Von Win claim assignments	.30
05/20/19	AGL	Prepare for and attend meeting with Trustee re: claims resolution update	1.50
05/21/19	AGL	Telephone conference with Argo Partners re: claims status	.20
05/22/19	AGL	Meeting with H. Murphy, C. Bennett re: status hearing, claims dispute issues	.70
05/22/19	CRB	Conference re: claim objection procedures	.70

05/22/19	HBM	Work on issues re: claims objections; conference with C. Bennett and A. Lizotte re: same	.80
05/23/19	AGL	Telephone conference with trustee re: claims meeting	.10
05/24/19	AGL	Telephone conferences with B. Valdez, P. Moniney, J. Lucas, S. Carmana, M. Portilla re: claim status	.60
05/24/19	AGL	Draft response to claims procedure orders; review comments from KCC	1.20
05/24/19	AGL	Prepare for and attend conference call with Huron re: claims status conference	1.30
05/28/19	AGL	Emails from Russia re: name change; emails re: disputed claims	.30
05/28/19	AGL	Emails with J. Sternklar, T. Martin re: Esam claim dispute, analysis	.50
05/28/19	AGL	Work on reconciliation of 24 court claim responses; prepare chalks for status conference; conference with H. Murphy	3.20
05/28/19	HBM	Work on preparation for tomorrow's hearing; telephone call with Huron; conference with A. Lizotte; telephone call with trustee re: same	1.50
05/29/19	AGL	Prepare for and attend claims status conference; conferences with trustee, H. Murphy re: same	3.50
05/29/19	HBM	Prepare for and attend hearing on claim issues, status, meeting with Trustee and Huron re: same	2.00
05/30/19	AGL	Work on proposed order re: noticing transfers of claims; conference with KCC, Trustee re: same	1.50
05/31/19	AGL	Review additional assignments of claim	.30
06/03/19	AGL	Review assignments of claims	.50
06/03/19	AGL	Telephone conferences with J. Sternklar re: Esam claim dispute issues	.50
06/05/19	AGL	Review assignment of claim	.20
06/07/19	AGL	Emails with KCC, Huron re: claims transfer notices, process; review additional assignments	.40
06/10/19	AGL	Exchange of emails re: issues with claim transfer notices	.30
06/10/19	AGL	Review new assignments of claims filed	.30
06/11/19	AGL	Emails with Huron, KCC re: claims transfers, issues; review new assignments	.30
06/11/19	AGL	Telephone conference with T. Martin re: claims objection issues; respond to two creditor inquiries	.30
06/12/19	HBM	Conference with A. Lizotte to review status, issues and strategy re: claims objections	.50
06/13/19	AGL	Review assignments of claim	.30
06/13/19	AGL	Work on email to Participants re: notice of claim transfers	.50

06/14/19	AGL	Telephone conference with K. Giannes re: case status	.30
06/17/19	AGL	Review new claim assignments	.30
06/17/19	AGL	Emails from Rosa Pena re: claim; prepare for and attend telephone conference with Huron re: next stage of claims objections	.80
06/18/19	AGL	Review claim assignments	.30
06/18/19	AGL	Conference with H. Murphy re: format for claims objections, categories	.50
06/18/19	HBM	Work on issue re: proof of claim, status and issues re: objections to be filed, organization, etc.; conference with A. Lizotte re: same	1.00
06/19/19	AGL	Begin drafting omnibus objection to first notice claimants	.50
06/19/19	AGL	Begin drafting motion to disallow claims	1.00
06/19/19	AGL	Telephone conferences and emails with Huron re: next round of claims objections - format, groupings, descriptions	1.50
06/20/19	AGL	Telephone conference with Huron re: Dominican claim issues	.30
06/20/19	AGL	Review new claim assignments; telephone conference from trustee re: claim transfer issues	.50
06/20/19	AGL	Begin drafting form of notice for omnibus objections to claims	1.00
06/21/19	AGL	Emails re: claims transfer problems	.20
06/21/19	AGL	Conference with Miguel, Huron re: Dominican claims disputes	1.00
06/25/19	AGL	Emails with J. Texiera re: claim	.20
06/26/19	AGL	Review several new claim assignments	.20
06/26/19	AGL	Telephone conference from claims purchaser re: case status	.20
06/27/19	AGL	Review claim assignments, claim inquiry D. Blond	.30
06/28/19	AGL	Emails and telephone conferences with court, H. Murphy, Trustee re: claims buyer issues	1.00
07/01/19	AGL	Emails with N. Adebay re: claims; review claim assignments; emails from S. Al-Aboud	.40
07/01/19	AGL	Analysis of draft exhibits for claims objections; telephone conference with J. Serando re: same	.80
07/02/19	AGL	Telephone conference with trustee re: claims dispute	.20
07/02/19	AGL	Review KCC certificate re: service of claims transfers; emails re: same; telephone conference with J. Miller re: same	.60
07/03/19	AGL	Review new assignment of claim	.30
07/08/19	AGL	Emails with J. Texeira re: claim; conference with H. Murphy, Trustee re: settlement of Bin Salad claim; review timeline r: same	.50

07/08/19	AGL	Work on omnibus objection to claims - first notice; review objection codes.	1.00
07/08/19	AGL	Work on motions to disallow zero/net winner claims	2.50
07/08/19	HBM	Review issues re: claim assignment; email re: same	.40
07/08/19	HBM	Telephone call with trustee re: variety of issues re: proof of claim disputes and responses; review memo re: same; conference with A. Lizotte re: same	.80
07/09/19	AGL	Review claim assignments by Argo Partners	.30
07/09/19	AGL	Telephone conference with T. Martin re: claims update	.30
07/09/19	AGL	Work on motions to disallow zero/net winner claims; conference with H. Murphy re: same	2.00
07/09/19	AGL	Draft form of notice for claims objections and motions to approve forms of notice; conference with H. Murphy re: same	2.50
07/09/19	HBM	Work on revisions to objection; conference with A. Lizotte re: revisions	1.70
07/10/19	AGL	Review multiple Von Winn claims transfers	.20
07/10/19	AGL	Telephone conferences with P. Coelho re: her claim	.30
07/10/19	AGL	Work on proposed supplemental order re: transfer of claims; review docket	1.30
07/11/19	AGL	Review Von Winn/Argo claim assignments	.40
07/11/19	AGL	Telephone conference with M. Carrea re: claim; telephone conference from Paula Coehlo re: family of claims; memo to Huron re: same	.50
07/15/19	AGL	Emails with Huron re: Coelho claims; emails with R. Pathan re: claim status; telephone conference with J. Sternklar re: T. Bourke claim	.60
07/15/19	AGL	Work on motion and notice re: claims disallowance - zero dollars	1.50
07/15/19	AGL	Prepare for status hearing on claims transfer issues; conference with H. Murphy re: same	2.00
07/15/19	HBM	Conference with A. Lizotte re: issues and status for tomorrow's hearing re: claims	.40
07/15/19	HBM	Prepare for tomorrow's hearing on claims	1.00
07/16/19	AGL	Review Argo claim assignments	.20
07/16/19	AGL	Prepare for hearing on claims transfer issues; telephone conference with J. Miller, R. Axenrod re: same	2.30
07/16/19	HBM	Prepare for today's hearing; telephone call re: same; conference with A. Lizotte re: same; telephone call with KCC and telephone call with chief restructuring officer	.90
07/16/19	HBM	Attend hearing on claims issues	1.60
07/17/19	AGL	Telephone conference from creditor r: claims transfers	.20

07/18/19	AGL	Claim inquiry from R. Pulgarin, L. Franco, Vargus; research claim status	.30
07/19/19	AGL	Conference with H. Murphy re: claims issues	.40
07/19/19	HBM	Conference with A. Lizotte re: claims objections, issues and strategy re: same	.40
07/22/19	AGL	Emails with KCC, Huron re: claim assignments, disputed transfer	.30
07/22/19	AGL	Work on motions to disallow claims - zero and net winner; conferences with H. Murphy re: same	5.50
07/22/19	HBM	Review and revise draft objection to (i) zero dollar claims, and (2) net winner claims; conference with A. Lizotte re: same	.80
07/23/19	AGL	Review new claim assignments; emails with KCC e: same, objections	.30
07/23/19	AGL	Conferences with Huron re: logistics for claim objections - exhibits, service, interpreters	1.00
07/23/19	AGL	Further revisions to claims pleadings - zero dollar and net winner; memo to Huron re: same	3.00
07/23/19	HBM	Work on various claims objection issues; conference with A. Lizotte re: same	1.00
07/24/19	AGL	Draft letter to S. Alsoaud re: disallowed claims; conference with H. Murphy, Trustee re: same	1.30
07/24/19	AGL	Review updated exhibits for net winner claim disallowance; revise footnotes; telephone conferences with Huron	1.50
07/24/19	HBM	Telephone call with Trustee re: claims issues; brief conference with A. Lizotte re: same	.30
07/24/19	HBM	Telephone call with S. Darr re: meeting re: debt action	.30
07/24/19	HBM	Review and revise letter to objecting creditor; conference with A. Lizotte re: same	.30
07/25/19	AGL	Review reply to Sameer to letter on his claim; conference with trustee re: same	.20
07/25/19	AGL	Review and file KCC service notices re: claim transfer	.20
07/25/19	AGL	Review claim assignments	.30
07/25/19	AGL	Conferences with Huron/KCC re: logistics of zero/net winner objections	1.00
07/25/19	AGL	Final review and revisions to 46 objections to zero dollars and net winner claims	3.50
07/25/19	HBM	Review issues re: claim transfer; email re: same	.40
07/29/19	AGL	Review new claim assignments, withdrawals; emails, telephone conference with trustee re: Sameer claim dispute; work on resolution of dispute; draft affidavit	1.00

07/29/19	AGL	Review Huron charts on objections to zero/net winners that were mailed physically; emails with court, Huron re: scheduling of hearings	1.00
07/29/19	HBM	Emails re: proof of claim issue and proposed compromise	.30
07/30/19	AGL	Edit and send to trustee form of affidavit re: disputes over receipt of claims notices	.30
07/30/19	AGL	Work on notice of filing/service to short list - zero and net winners	.80
07/30/19	AGL	Draft 16th motion to disallow zero dollar claims and 32nd motion to disallow net winners	1.00
07/30/19	AGL	Revise/update 16 forms of notices re: zero dollar claim objections	1.00
07/30/19	AGL	Work on scheduling chart, service for claims objections; memo to Huron, KCC re: same	1.50
07/31/19	AGL	Emails re: status of Sameer claim dispute; review Rosa Pena claim response; telephone conference and email re: P. Coelho dispute	.60
07/31/19	AGL	Revise, file and serve notice to short list of zero/net winner objections	.60
07/31/19	AGL	Review updated exhibits for objections to claims - first and second notice, and additional settled claims; conferences with Huron re: same	2.00
08/01/19	AGL	Review new claim assignments	.30
08/01/19	AGL	Work on motion for net winner motions to disallow (32); emails with Huron re: same	1.50
08/02/19	AGL	Emails with Huron re: Dolrex offset claims	.30
08/02/19	AGL	Review new claim assignments	.50
08/05/19	AGL	Review/file KCC certificate re: service of claims transfer notices	.30
08/05/19	AGL	Work on notice and motion to approve form re: omnibus objections	.70
08/05/19	AGL	Emails and telephone conferences with Huron, KCC re: amended contact information for claim responses; work on notices re: same	1.50
08/05/19	AGL	Work on omnibus objections to claims - first notice and second notices	3.50
08/06/19	AGL	Telephone conference with Trustee re: Sameer claim dispute	.20
08/06/19	AGL	Work on trustee third affidavit of claim allowance/disallowance; research prior filings	1.50
08/06/19	AGL	Review claim analysis prepared by Huron; review competing Dolarex claims; memo to trustee re: proposed resolution	1.50
08/08/19	AGL	Review multiple notices of claim transfers	.30

08/08/19	AGL	Conference with Trustee, E. Berardino re: status of claims objections; review and analysis of exhibits to claim affidavits; conference with Huron re: same; revise claim affidavits and circulate for comment	3.00
08/08/19	HBM	Telephone call from creditor re: case status	.20
08/12/19	AGL	Emails with L. Ocaso, Huron re: claims inquiry	.20
08/12/19	AGL	Review multiple claim assignments filed	.40
08/13/19	AGL	Telephone conferences, emails with court, KCC re: service of motions to disallow zero/net winners; review docket	.50
08/14/19	AGL	Telephone conference with A. Ferreira re: case status	.20
08/14/19	AGL	Review service issues for zero dollar claims	.50
08/16/19	AGL	Emails from J. Texeira, Huron re: claim status	.20
08/19/19	AGL	Emails with H. Michelson re: claim, case status; search claim database	.30
08/20/19	AGL	Emails with Court re: claim disallowance services	.20
08/20/19	AGL	Review KCC service notice on claims transfers; review numerous Von-Win claim assignments	.40
08/21/19	AGL	Telephone conference with Regina Brooks re: service issues on claim disallowance; work with KCC on amended certificates	.50
08/21/19	HBM	Work on objection to disputed claims; review Huron analysis and issues; several conferences with A. Lizotte re: same	2.50
08/22/19	AGL	Review new claim assignments from Von Win	.30
08/22/19	AGL	Additional work on omnibus claims objections	1.50
08/23/19	AGL	Work on service issues - net winner claims	.40
08/26/19	AGL	Further work on omnibus objections to claims - first and second notices; telephone conference with E. Barardino re: revisions to exhibits	1.50
08/27/19	AGL	Telephone conference with Von Win re: case update	.20
08/28/19	AGL	Review updated claims objection exhibits from Huron, emails re: same	1.20
08/28/19	AGL	Work on revisions to multiple omnibus objections to claims; conference with H. Murphy re: same; conference with Huron re: same	6.00
08/28/19	HBM	Work on claims objections; review issues re: responses from disputed claims; review and revise draft objection; conference with A. Lizotte re: same	2.50
08/29/19	AGL	Conference with trustee re: disputed claim resolution of 2 participants	.20
08/29/19	AGL	Telephone conference with Argo Partners re: settlement of Dolarex claim; emails re: same	.30
08/29/19	AGL	Finalize and file third and fourth affidavits of claim settlements; work on service issues	.60

08/29/19	AGL	Final revisions to 3 omnibus objections	1.00
08/30/19	AGL	Review new claim assignments	.30
08/30/19	AGL	Review proposed new exhibits to claim objections; telephone conferences with Huron re: same	.70
08/30/19	HBM	Work on finalizing claim objections	2.00
09/03/19	AGL	Follow up telephone conference, email to Argo re: Dolarex claim	.20
09/03/19	AGL	Review new COS for claims transfers	.20
09/03/19	AGL	Draft memo re: claims objection calendar	.30
09/03/19	AGL	Final review of claims objections as filed; emails with KCC, Huron re: service issues; review notices from Court and circulate	1.00
09/03/19	AGL	Review NJ lawsuit filed by Samier; conference with C. Bennett, H. Murphy, Trustee re: same; research estate claims against co-defendants; research status of MDL, NJ actions	2.00
09/04/19	AGL	Work on notice of filing of claim objections, affidavit	.40
09/05/19	AGL	Review two new claim responses; email to Huron re: same, schedule for new objections	.20
09/05/19	AGL	Revise response to New Jersey litigation - Halabi; conference with H. Murphy re: same	.80
09/05/19	HBM	Work on suggestion of bankruptcy and MDL re: new action in foreign court; conference with A. Lizotte re: same	.40
09/05/19	HBM	Work on claims issues, responses and emails re: same	1.50
09/06/19	AGL	Review new claim assignments	.20
09/06/19	AGL	Conference with H. Murphy, Huron re: claims resolution, status	.60
09/06/19	HBM	Conference with A. Lizotte re: claims issues, responses and strategy re: same	.60
09/10/19	AGL	Telephone conference with P. Coelho re: net winner claims; email to Huron re: claim responses	.30
09/10/19	AGL	Finalize and file response in Halabi NJ suit	.30
09/10/19	AGL	Review new claim assignment	.40
09/11/19	AGL	Review additional claim assignments; review response by M. Charles to claim objection; conference with Huron; telephone conference with G. Krasafsky re: disallowed claim	.80
09/11/19	HBM	Work on claims issues re: response, etc.; emails re: same	1.50
09/12/19	AGL	Review claim response of M. Lima	.20
09/13/19	AGL	Telephone conference with Wells Fargo re: notice of claim filings	.20

09/13/19	AGL	Work on chart of responses to zero dollar claim objections	.70
09/13/19	AGL	Review emails re: late claims, settlement of S. Murphy, Sameer claims; begin preparing for hearing on Zero Dollar claims; conference with Huron re: same; emails with Jordon Shapiro re: net winners	2.00
09/16/19	AGL	Telephone conference with Igor Shikman re: claim	.10
09/16/19	AGL	Telephone conference with Court re: procedures; draft letter to be sent to respondents re: hearing	.70
09/16/19	AGL	Revise exhibit of responses to zero dollar claim motions; draft notices to court; telephone conference with trustee re: same	1.30
09/16/19	HBM	Review issues re: responses to objections to claims; telephone call with trustee and A. Lizotte re: same and strategy	.80
09/17/19	AGL	Review draft KCC service notices - claims transfers and objections	.30
09/17/19	AGL	Review latest Von Win claim assignments	.40
09/17/19	AGL	Review claim responses - Pena and Machado; emails to Huron re: same; work on settlement letter to net zero claimants	.50
09/18/19	AGL	Draft amended report of zero dollar responses	.30
09/18/19	AGL	Telephone conference with Huron re: 9/24 claims hearing; telephone conference with court re: additional responses; search docket re: same	1.20
09/18/19	HBM	Work on various claims issues; email re: same	1.20
09/19/19	AGL	Emails with Jacqueline Marin re: claim status	.20
09/19/19	AGL	Emails re: J. Filho, potential duplicate claim	.20
09/19/19	AGL	Emails with Huron re: 9/20 claims meeting	.20
09/20/19	AGL	Review court responses for zero dollar hearing; emails with J. Marin re: claim status; search KCC records	.80
09/20/19	AGL	Prepare for and attend conference with Huron re: 9/24 claims hearing; conference with H. Murphy re: same, issues	2.00
09/20/19	HBM	Work on claim issues with A. Lizotte and issues re: court hearing, response, etc.	1.20
09/23/19	AGL	Analysis of responses to net winner objections 1 to 16; emails with Huron re: same	.50
09/23/19	AGL	Prepare for 9/24 zero dollar claim hearing	1.00
09/23/19	HBM	Conference with A. Lizotte re: claim objection, response and tomorrow's hearing; review response re: same	1.20
09/24/19	AGL	Telephone conferences with court; Huron re: status of Igor Shikman claim	.30
09/24/19	AGL	Prepare proposed order on zero dollar claims	.70

09/24/19	AGL	Review claim assignments; emails re: F. Salgvero claim inquiry; review and file KCC service notice for claims transfers; review new responses to objections by several claimants	1.50
09/24/19	AGL	Prepare for and attend meeting with Huron re: disputed zero dollar claims; attend hearing on objections to 4,000 zero dollar claims	4.50
09/25/19	AGL	Telephone conference from Milton Portilla re: claim status	.20
09/25/19	AGL	Emails with Huron re: notice of 10/2 hearing for net winners; draft notice of responses, certification of dial-in	.50
09/25/19	AGL	Conference with Huron re: claims order - zero dollars; revise order; draft notice and file	.70
09/26/19	AGL	Email to Huron re: documentation for M. Portilla claim	.20
09/30/19	AGL	Review multiple new claim assignments	.30
09/30/19	AGL	Review order on Zero Dollar Claims; email to Huron re: same, status of claim hearings	.40
10/01/19	AGL	Review latest c/s from KCC re: claims transfers	.30
10/01/19	AGL	Telephone conferences with Huron re: 10/2 claims hearing; review claim response from F. Salgveiro	.50
10/01/19	HBM	Work on claim issues	1.20
10/02/19	AGL	Emails with Court, Huron re: pending claim objections	.20
10/02/19	AGL	Prepare for and attend hearing on objection to net winner claims - motions 1 thru 16; conferences with Huron, H. Murphy before and after hearing; draft proposed order	5.00
10/02/19	HBM	Review response filed by M. Barbosi, emails re: same; brief conference with A. Lizotte re: same	.50
10/02/19	HBM	Conference with A. Lizotte before claims hearing re: issues/strategy	.70
10/03/19	AGL	Work out revisions to net winner claim order; draft notices of proposed order	.80
10/03/19	AGL	Telephone conferences and emails with Court, Huron re: notice to 10/10 hearing claimants, rescheduling of 10/24 claims hearing; draft notice and certification re: 10/10 hearing; review responses received	1.00
10/04/19	AGL	Emails re: service of net winner order; review additional claim assignments; telephone conference with Von Win re: case status	.50
10/07/19	AGL	Emails with Huron re: P Coelho claim; review several responses to omnibus claim objections; telephone conference with R. Usol	1.30

10/07/19	HBM	Work on various claims issues and responses	1.30
10/08/19	AGL	Receive court notice rescheduling 10/24 claims hearing; emails re: same	.20
10/08/19	AGL	Review KCC notice of service - claims transfers	.20
10/08/19	AGL	Telephone conference with Trustee re: 10/10 claims hearing; emails and telephone conferences with Huron re: responses to net winner objections, follow up	1.20
10/08/19	HBM	Email from participant/alleged net winner re: claim; email re: same	.30
10/09/19	AGL	Review multiple claim assignments	.20
10/09/19	AGL	Assemble/review information on Paula Coelho claim; telephone conference with Argo re: settlement of Dollarex claim; prepare for and attend conference calls with Huron re: 10/10 claims objection hearing	1.70
10/10/19	AGL	Email to Huron re post claim hearing action items	.40
10/10/19	AGL	Work on two net winner claim orders	.80
10/10/19	AGL	Emails with Emma B. re: Coelho claim resolution; prepare for and attend conference with Huron re: today's net winner claims hearing; attend claims hearing	3.60
10/11/19	AGL	Review court orders on claims hearings; draft notices of proposed orders; work on service issues	1.00
10/15/19	AGL	Draft notice of response to 3 omnibus objections and certification	.50
10/16/19	AGL	Emails with Huron re: Dan Shoyfer claim backup, 10/23 claims hearing; review two new claims responses	.60
10/16/19	HBM	Review and respond to issues re: claims and email re: same	.80
10/17/19	AGL	Review latest batch of claim assignments; emails with C. Cristiano re: status of 2 claims	.50
10/18/19	AGL	Emails with Emma B. re: Shapiro claims; emails with c. Ciumicia re: case status, distribution	.50
10/18/19	AGL	Review responses filed to 3 omnibus objections; prepare for/attend conference with Huron to prepare for 10/23 claims hearing; telephone conference with from Shapiro re: claims process	3.50
10/18/19	HBM	Work on issues re: disputed claims; brief conference with A. Lizotte re: same	.80
10/18/19	HBM	Review response to certain claims objections and email re: same	.80
10/21/19	AGL	Review claim inquiries - Pena, Pirreira, Shoyfer; email to Huron re: same	.50
10/22/19	AGL	Review claim assignments	.30

10/22/19	AGL	Emails and telephone conferences with Huron re: 10/23 claims hearing; prepare for and attend conference call re: same	1.00
10/23/19	AGL	Work on proposed omnibus claims order	.60
10/23/19	AGL	Telephone conference with Trustee re: 10/23/ claims hearing; prepare for and attend omnibus claim hearing	3.50
10/23/19	HBM	Work on claims issues for tomorrow's hearing; memo to A. Lizotte re: same; conference re: today's hearing	1.80
10/24/19	AGL	Telephone conference with E. Berardino re: claims order, status of disputed claims	.30
10/24/19	AGL	Review KCC notices of transfer - service	.30
10/24/19	AGL	Work on omnibus order on claim objections; draft notice for court; telephone conference with E. Berardino re: same	1.00
10/25/19	AGL	Telephone conference with S. Logrippo re: case status	.10
10/25/19	AGL	Work on service of claims order	.20
10/29/19	AGL	Review new claim assignments	.30
10/29/19	AGL	Prepare for conference call with Huron re: Shapiro disputed claims	.80
10/30/19	AGL	Prepare for and attend conference call with Huron re: Shapiro proofs of claim disputes	1.00
10/31/19	AGL	Review new Von Win claim assignments	.30
11/05/19	AGL	Review Huron email - Dominican open claims	.20
11/05/19	AGL	Emails wit Atty. Krasusky, Huron re: Yusyev claim dispute	.30
11/06/19	AGL	Telephone conference from Austin Vinny re: status of Von Win claims	.20
11/06/19	AGL	Draft motion to reschedule claims hearing	.50
11/06/19	CRB	Letter to R. Bonsignore re: claims	.40
11/06/19	HBM	Review latest status and issues re: various contended proof of claims	.80
11/07/19	AGL	Begin review of disputed Dominican claims - Huron analysis	1.00
11/08/19	AGL	Work on service of rescheduled claims hearing	.20
11/08/19	AGL	Review recent claims assignments	.30
11/11/19	AGL	Telephone conference with Trustee re: Miller, Logrippo claims; emails re: same	.30
11/13/19	AGL	Emails from J. Shapiro, R. Pena re: disputed claims; conference with T. Martin, H. Murphy re: same	.60
11/13/19	HBM	Conference with A. Lizotte re: unresolved claims and next objection to claims; review summary of issues re: same	1.30
11/15/19	AGL	Emails re: claim of Milton Portillo	.20

11/15/19	AGL	Review Huron reconciliation of unsolved claim;	.50
11/18/19	AGL	telephone conference with E. Berardino re: same	
		Draft motion to reschedule Shapiro claims hearing;	1.30
		email with Huron re: 11/26 claims disputes	
11/18/19	HBM	Work on resolution of open claims; review latest	1.00
		issues and status; brief conference with A. Lizotte	
		re: same	
11/19/19	AGL	Review assignments of claim	.30
11/19/19	HBM	Review issues re: claim transfers and emails re:	.60
		same	
11/20/19	AGL	Review additional Von Win assignments	.30
11/20/19	AGL	Analysis of Dominican response to reconciliation of	1.20
		disputed claims; telephone conference with Huron	
11/20/19	AGL	Prepare for and attend conference call with Huron	1.50
		re: 11/26 claims hearing	
11/21/19	AGL	Review notice of KCC service - claims transfers	.30
11/21/19	AGL	Review Huron analysis of sample of Dominican	.30
		claims	
11/21/19	AGL	Review documents, chart re: dispute as to 40	1.00
		Shapiro claims; conference with H. Murphy re:	
		claims issues	
11/21/19	HBM	Conference with A. Lizotte re: remaining claims	.60
		issues, status and strategy; review significant	
		disputes re: same	
11/22/19	AGL	Telephone conference with J. Sternklar, Huron re:	1.00
		Bourke claim dispute, claims registry; review	
		mechanics of online registry and KCC site	
11/25/19	AGL	Analysis of Dominican, Shapiro disputed claims;	3.00
		telephone conference with Huron re: same, 11/26	
		claims hearings	
11/26/19	AGL	Review new claim assignment; email to J. Shapiro	.40
		re: analysis of his client's claims	
11/26/19	AGL	Draft order on claims objections	.70
11/26/19	AGL	Prepare for and attend hearing on contested claims;	3.40
		conference with H. Murphy re: claims	
11/26/19	HBM	Conference with A. Lizotte before and after court	.30
		hearing on objection to claims	
11/26/19	HBM	Conference with A. Lizotte re: remaining open	.40
		claims, issues and strategy re: same	
11/27/19	AGL	File proposed order on claims; email to court	.20
12/02/19	AGL	Emails with J. Minaya re: claims purchasers	.20
12/02/19	AGL	Telephone conference with E. Berardino re:	.30
		additional omnibus objections	
12/02/19	AGL	Emails with Court re: order on second omnibus	.50
		objection to claim; review/reconcile disputed claims;	
		draft revised order	

12/03/19	AGL	Review new claim assignments - Argo	.20
12/03/19	AGL	Email to Huron re: claims objection update	.30
12/04/19	AGL	Emails with A. Cruz re: claim status	.20
12/04/19	HBM	Review recent claim purchases and email re: issues re: 2 of them	.20
12/05/19	AGL	Review and file KCC certificate of service of claims transfers	.20
12/05/19	AGL	Follow up emails with A. Cruz re: claim, case status	.20
12/05/19	AGL	Review latest batch of claim assignments	.30
12/05/19	AGL	Prepare for and attend conference with Huron re: 12/10 claims hearings, omnibus objections	1.00
12/05/19	HBM	Work on claims and net winners analysis	1.50
12/09/19	AGL	Review D. Rodrigues inquiry to Court; email to Huron re: same	.20
12/09/19	AGL	Review exhibits for next round of omnibus objections	.50
12/09/19	AGL	Prepare for 12/10 claims hearing; conference with E. Jeffery re: litigation procedures; telephone conference with E. Berardino re: same	1.50
12/10/19	AGL	Email from E. Berardino re: Rodriguez claims	.10
12/10/19	AGL	Review claim assignments - Von Win	.30
12/10/19	AGL	Prepare for and attend hearing on disputed claims - Ossa, Ramos, Seabra; draft proposed order and notice	2.00
12/11/19	AGL	Review KCC certificate of service for claim transfers	.20
12/11/19	AGL	Telephone conference with court re procedural claim orders; revise claim orders	.50
12/13/19	AGL	Work on affidavits of claim allowance or disallowance; review docket	1.00
12/13/19	AGL	Work on additional omnibus objections and motions to disallow zero, net winner claims	3.50
12/16/19	AGL	Emails with Huron re: claims objections; work on affidavits, omnibus objections, motions to disallow zero/net winners, and notices; emails, telephone conference with Emma B. re: revisions; email to KCC re: service issues	3.50
12/18/19	AGL	Research Rosey Nunez claims; email to Huron re: same	.20
12/18/19	AGL	Emails with Huron re: claim objection status	.20
12/18/19	AGL	Emails with Huron re: affidavit service issues	.30
12/19/19	AGL	Review claim assignments	.40
12/19/19	HBM	Review issues re: claims and emails re: same; telephone call re: class action	.60
12/20/19	AGL	Review claim assignments; telephone conference with Von Win re: case status	.30

12/23/19	AGL	Emails with KCC, Huron re: translation, service issues	.20
12/24/19	AGL	Review claim transfers	.10
12/24/19	AGL	Emails with Huron re: claim objection status	.20
12/27/19	HBM	Work on issues re: disputed claims and open issues; email re: same; outline open issues	1.80
12/30/19	AGL	Review KCC service of claim transfers	.20
12/30/19	AGL	Review claim assignments; review chart of claim assignments to date, emails with IRS, Huron re: same	.40
12/30/19	AGL	Final review/edits to claim affidavits, omnibus objections, and motions to disallow zero/net winner claims; arrange for filing	3.50
12/30/19	HBM	Telephone call with trustee re: variety of issues; review and revise claims objection; several conferences with A. Lizotte re: same	2.50
12/31/19	AGL	Emails with KCC re: claims service	.20
12/31/19	AGL	Work on notice of filing of claims objections and service of notice	.50
12/31/19	HBM	Work on issues re: claims; brief conference with A. Lizotte re: same	.50
01/02/20	AGL	Emails from C. Cruz re: claim status	.20
01/02/20	AGL	Review hearing notices on claim objections; emails re: same; work on noticing with Huron, KCC	1.00
01/03/20	AGL	Work on claims noticing; emails re: same	.60
01/08/20	AGL	Review service issues re: claim objections	.30
01/08/20	AGL	Emails with Gianbrowe Law re: claims status	.30
01/09/20	AGL	Emails and telephone conference re: resolution of D. Ozturk claim	.20
01/09/20	AGL	Telephone conference with C. McCormack re: claim issue; status; telephone conference with Trustee re: same	.30
01/13/20	AGL	Review claim assignments	.20
01/14/20	AGL	Emails with Huron re: claims status; review multiple responses to objection; review claim assignments	.70
01/14/20	HBM	Conference with A. Lizotte re: issues regarding transfers of claims	.40
01/15/20	AGL	Review service issues on claims transfers	.30
01/15/20	AGL	Review issues regarding claims transfers	.60
01/17/20	AGL	Review claim assignments	.20
01/17/20	AGL	Prepare for and attend conference with Huron re: resolution of 20 disputed claims filed by J. Shapiro	3.00
01/17/20	CRB	Review charts re: objection to claim and response; conference call with Huron re: response to specific objection	1.90
01/20/20	AGL	Emails with Maria Rocke re: status of her claim	.20

01/20/20	AGL	Conference with H. Murphy re: claims issues	.50
01/20/20	AGL	Work on Martin affidavit in support of objection to 20 Shapiro claims; conference with Huron re: same; search bankruptcy information/docket for Berube; assemble exhibits for affidavit	5.00
01/20/20	HBM	Work on claims and issues for hearing on Wednesday; conference with A. Lizotte re: same	.70
01/21/20	AGL	Conference with J. Shapiro re: 1/22 claims hearing; work on revisions to affidavit of Martin re: 20 disputed claims; conference with C. Bennett, Trustee re: same; begin preparing for 1/22 hearing	2.30
01/22/20	AGL	Review procedural order on claims; email to Huron	.10
01/22/20	AGL	Review response by C. Sanchez to claim objection	.30
01/22/20	AGL	Search docket for hearing - related pleadings, notices; prepare for and attend contested hearing on 20 Shapiro claims; conference with H. Murphy, C. Bennett re: same	3.80
01/22/20	CRB	Conference with A. Lizotte re: claim objection	.40
01/22/20	HBM	Prepare with A. Lizotte for today's claims hearing	.50
01/23/20	HBM	Conference with A. Lizotte re: yesterday's claim hearing, issues and strategy re: J. Shapiro's client	.40
01/23/20	HBM	Work on issues re: claims and several conferences with A. Lizotte re: same	.70
01/24/20	AGL	Telephone conference with T. Martin re: disputed claim, IRS issues	.20
01/27/20	AGL	Review and email from H. Michelson re: claim	.10
01/28/20	AGL	Review A. Altamuna objection to claim transfer	.20
01/29/20	AGL	Review claim assignments; emails with M. Taccardi re: his claim, case status	.40
01/29/20	HBM	Telephone call from attorney re: claim objection; email re: same	.30
01/29/20	HBM	Review various responses to objections to claims; email re: same	.40
01/30/20	AGL	Telephone conference with Jose Checon re: status of 40 claims	.20
01/30/20	AGL	Review three responses to claims objections filed on 1/29; emails with Attorney Lui, M. Taccardi, B. Taccardi re: claims, case status; telephone conference with Court re: claim reconciliation; emails with Huron re: Dominican claims	1.50
02/03/20	AGL	Review recent claim assignments	.30
02/03/20	AGL	Prepare for and attend conference call with Huron, Dominicans re: claims resolution	1.00
02/03/20	HBM	Email for Telexfree participants (Peru); email to Trustee and Huron re: same	.30

02/04/20	AGL	Review claim response from V. Criado; emails re: Milton Portilla alleged claim	.30
02/04/20	HBM	Email from participant; email to Trustee re: same	.20
02/05/20	AGL	Supplemental claim documents from V. Criado	.20
02/05/20	AGL	Email from J. Sorrendo re: updated Dominican claim list; prepare for and attend conference call with AF Consultores re: 100 disputed claims	2.00
02/05/20	HBM	Conference with S. Darr re: case status, claims and IRS	.40
02/06/20	AGL	Review KCC service of claims transfers; review claim assignments	.30
02/07/20	AGL	Emails with Huron, claimants re: T. Santas, J. Texeira claims	.20
02/07/20	AGL	Review emails re: inter-participant claim dispute in Peru	.20
02/10/20	AGL	Review response of Moira Pinto to claim objection	.20
02/10/20	HBM	Review response to objection to claim; email re: same	.30
02/11/20	AGL	Review new Von Win claim assignment	.20
02/11/20	AGL	Review five responses filed to claim objections	.40
02/12/20	AGL	Telephone conference with Gianni re: inquiry on three claims	.10
02/12/20	AGL	Review three additional responses to claims objections	.30
02/13/20	AGL	Telephone conference and emails with Huron, Court re: unidentified claim responses	.20
02/14/20	AGL	Emails re: O. Oleman, Yobani claims, status; review docket re: Court claim questions	.60
02/18/20	AGL	Review KCC notice of service of claims transfers	.10
02/18/20	AGL	Work on revisions to Hackett settlement agreement, motion	.40
02/20/20	AGL	Review new claim assignments	.20
02/21/20	AGL	Emails with Huron re: 2/25 claims hearing	.20
02/21/20	AGL	Conference with H. Murphy re: claims, responses filed	.70
02/21/20	AGL	Review several responses to claim objections scheduled for hearing on 3/12; memo to Huron re: same, prioritizing	1.00
02/21/20	HBM	Meeting with A. Lizotte re: claims, objections, responses and strategy re: same	.70
02/24/20	AGL	Work on extending claims hearing - Ossa and Ramos	.50
02/24/20	AGL	Review Shapiro motion to extend time to submit documents; conference with Huron re: same; draft response	1.00

02/24/20	KRC	Confer with A. Lizotte re: motion to continue hearing on claims, draft emergency motion, coordinate service and filing	.50
02/25/20	AGL	Emails re: Ossa, Ramos claims, continuance	.20
02/25/20	AGL	Review three additional responses by Shapiro to claim objections; email to Huron re: same	.50
02/26/20	AGL	Review response to claim objection by W. Borges	.20
02/28/20	AGL	Review response by B. Tavares to objection	.20
03/02/20	AGL	Review responses by R. Lopez, A. Igor; emails to Huron re: 3/12 omnibus claims hearing; emails with Court re: reconciliation of claims	.60
03/02/20	HBM	Review certain claims and emails re: same	.80
03/03/20	AGL	Organize responses to claims objections scheduled for 3/12 hearing; work on court, Huron on reconciliation; conference with H. Murphy re: claim	2.00
03/03/20	CRB	Email to J. Shapiro; and telephone conference with D. Masad	.40
03/03/20	HBM	Work on claim reply; conference with A. Lizotte re: strategy and settlement re: same	.80
03/04/20	AGL	Emails re: E. Aleman participant inquiry	.40
03/05/20	AGL	Initial review of responses to claim objections scheduled for hearing 3/12	1.00
03/06/20	AGL	Emails from Marie Roche re: claim status	.20
03/06/20	AGL	Prepare for and attend meeting with Huron re: claims responses, 3/12 hearing	2.00
03/06/20	HBM	Meeting with trustee and A. Lizotte re: claims issues, status and strategy	1.00
03/09/20	AGL	Conference with Huron, Court re: 3/12 claims hearing	.30
03/09/20	HBM	Work on claims, issues re: same; email re: same	1.50
03/10/20	AGL	Prepare for and attend conference call with Huron re: 3/12 omnibus claims hearing	3.00
03/10/20	AGL	Work on notice of claims agenda for 3/12 omnibus claims hearing; conference with H. Murphy re: status of claims resolution	5.00
03/10/20	HBM	Review issues for hearing on claims; meeting with A. Lizotte re: issues and strategy re: same	2.00
03/11/20	AGL	Additional work on claim response chart, notice to file with court and service	2.50
03/11/20	HBM	Work on claims issues for tomorrow's hearing	1.40
03/12/20	AGL	Review KCC service notice - claims transfers	.20
03/12/20	AGL	Prepare for and attend omnibus claim hearing - 90 responses; telephone conferences with Huron re: same	6.00

03/12/20	HBM	Work on claim objections, responses and hearing preparation; conference with A. Lizotte before and after hearing re: same	1.50
03/13/20	AGL	Review claim assignments	.40
03/13/20	AGL	Draft nine omnibus orders re: claims objections; conference with Huron re: same	2.50
03/17/20	AGL	Emails with Huron re: objections to Dominican claims; telephone conference and emails re: R. Soto claims inquiry	1.00
03/18/20	AGL	Telephone conference with trustee re: Peru claim inquiry	.10
03/18/20	AGL	Emails with Giambrone law firm re: claims, case status; emails, telephone conference with Huron re: Dominican claim issues	.70
03/19/20	AGL	Telephone conference with trustee re: Peru claim inquiry	.20
03/20/20	AGL	Email from J. Salazar re: Peru criminal action; review claims register and draft proposed response	.40
03/20/20	AGL	Telephone conference from Court re: participant data, claimant inquiry - Molly Sharon; telephone conference with Huron re: same	.60
03/20/20	AGL	Work on omnibus objection to claims - Dominican Republic	1.00
03/23/20	AGL	Prepare for and attend conference call with Huron re: claims objections, process, Shapiro claims	.80
03/23/20	AGL	Work on 9th omnibus objection to claims, 7th affidavit and related notices	2.20
03/25/20	AGL	Prepare for and attend call with Court clerk re: proposed claims orders; work on edits	1.00
03/25/20	AGL	Review J. Shapiro motion to extend deadline to submit documents; emails/t/c with Huron re same; draft response	1.30
03/26/20	HBM	Review latest response to objection to proof of claims; email re: same	.40
03/27/20	AGL	Review KCC notice of service of claims transfers	.10
03/27/20	AGL	Emails with R. Caetano, Huron re: claims	.20
03/27/20	AGL	Review multiple claims orders entered; email to Huron re: same	.30
03/30/20	AGL	Emails with J. Shapiro re: recently filed claims objections	.20
03/30/20	AGL	Email with Juan Vargas re: status of claims, distributions	.20
03/30/20	AGL	Finalize and file Ninth Omnibus Objections to Claims; emails re: same	1.00
03/30/20	HBM	Emails re: case status and issues re: proof of claims and objections	.40

03/30/20	MXC	Review claims register	.50
03/31/20	AGL	Telephone conference with T. Martin re: resolution of non-participant claims	.20
03/31/20	AGL	Telephone conferences, emails with court, Huron, KCC re: scheduling order for Dominican claim objections; work on notices re: claims hearing, service	1.40
04/02/20	AGL	Emails with creditor constituents re: status of distributions; telephone conference with S. Darr re: same	.40
04/07/20	AGL	Work on service issues re: objections to Dominican claims	.30
04/07/20	AGL	Emails w/ Huron re: objections to non-participant claims	.30
04/08/20	AGL	Emails with Huron re: service of ninth omnibus objections, expected response from AF Consultores	.30
04/09/20	AGL	Prepare for and attend conference with Huron re: objections to standard claims	1.00
04/13/20	AGL	Prepare for and attend call with Huron re: disputed China claims	1.00
04/13/20	HBM	Emails re: distribution costs and issues; emails to trustee re: same	.50
04/16/20	AGL	Review latest series of claim transfers	.30
04/17/20	AGL	Review emails re: AF Consultore response to claims objections	.30
04/17/20	HBM	Work on claims issues; brief conference with A. Lizotte re: same	.70
04/19/20	AGL	Review Shapiro letter of settlement proposals	.20
04/20/20	AGL	Emails with KCC re: amended certificate of service	.10
04/20/20	AGL	Emails with Huron re: process for addressing Shapiro claims	.20
04/21/20	AGL	Prepare for and attend call with Huron re: outstanding Shapiro disputed claims	1.20
04/22/20	AGL	Emails from Carlos Jaramillo re: spouse claim	.10
04/22/20	AGL	Review response to claim objections filed by AF Consultores	.20
04/22/20	AGL	Emails with J. Shapiro office re: status of their claims	.30
04/23/20	AGL	Follow up email from Carlos Jaramillo re: spouse claim issues	.10
04/23/20	AGL	Emails with D. Gonzalez, Huron re: Shapiro unresolved claims	.20
04/27/20	AGL	Emails with Huron re: Carmillo supporting documents	.20
04/27/20	AGL	Email from Von Win re: reconciliation of purchased claims	.20

04/29/20	AGL	Confer with court and Huron re: rescheduling May 7 claims hearing	.40
04/30/20	AGL	Review notice of May 7 hearing continuance; email to Huron re: service issues	.20
04/30/20	AGL	Prepare for and attend call with Court and Huron re: reconciliation of omnibus claims hearings	.50
05/01/20	AGL	Review supplemental claim responses by J. Shapiro; email to Huron	.40
05/04/20	AGL	Work on certificate of service for May 7 hearing continuance	.20
05/05/20	AGL	Emails re: inquiry of Shirley Silva	.20
05/07/20	AGL	Emails with Huron re: objections to standard claims, Shapiro disputed claims	.20
05/07/20	AGL	Emails with Huron re: updating claims register; emails with J. Marin re: claim status	.50
05/07/20	AGL	Draft notice re: objection to standard ePOC claims	.50
05/07/20	AGL	Work on objections to non participant claims (3,000); review form of exhibits; telephone conferences with T. Martin re: same	3.50
05/07/20	HBM	Several conferences with A. Lizotte re: open claims, issues, objections, status and strategy	.60
05/08/20	AGL	Telephone conference with H. Miller re: claims transfer issues, email noticing costs	.20
05/08/20	AGL	Work on revisions to objection to non participant claims	.50
05/08/20	AGL	Emails and telephone conferences with E. Bernadino, C. Bennett re: Shapiro disputed claims - 2nd and 3rd omnibus objections; review chart of history of objections, responses, reconciliations - 20 claims; review settlement letter from Shapiro	3.00
05/08/20	CRB	Conference with A. Lizotte re hearing on claims and relationship to expert issues in Class Action litigation	.20
05/09/20	AGL	Emails with Shirley Silva re: claim, plan status	.20
05/09/20	AGL	Review backup material on Shapiro disputed claims from 2nd and 4rd omnibus; detailed email to Huron re: same, follow up	2.00
05/11/20	AGL	Emails from E. Berardino re: Shapiro claims disputes	.20
05/11/20	AGL	Review new assignments of claims	.20
05/11/20	AGL	Emails with Huron re: reconciliation of remaining claims that may require objection	.50
05/13/20	AGL	Review new claim assignments	.20
05/13/20	AGL	Emails with G. Catania, Huron re: amendment to claim information; respond to claim inquiries from S. Lemus, L. Silva	.30

05/13/20	AGL	Emails with Huron re: disputed and assigned Barbosa/Espinosa claim	.30
05/13/20	AGL	Telephone conferences with W. Alvarado re: status of claim; email with Huron re: same	.30
05/13/20	AGL	Emails and telephone conferences with Ron Passemeo, Trustee re: status of Dos Santos claim	.40
05/13/20	AGL	Conference with H. Murphy re: voting, claims issues	.50
05/13/20	AGL	Emails, telephone conferences with Huron re: final batch of claims objections, Dominican placeholders, 22 mismatched claims	.50
05/13/20	AGL	Review detailed reconciliations of multiple Shapiro claims; conferences with Huron re: same	2.00
05/13/20	HBM	Conference with A. Lizotte re: open issues re: claims, distribution, etc.	.50
05/14/20	AGL	Review proposed form of exhibits to objections to non participant claims	.50
05/14/20	AGL	Draft motion to extend time to submit supplemental reply to Shapiro claims (2nd/3rd omnibus)	1.00
05/14/20	AGL	Additional review of Shapiro backup for 20 claims related to 2nd/rd omnibus objections; lengthy conference with E. Berardino re: same	2.00
05/14/20	HBM	Conference with A. Lizotte re: claims issues and strategy re: same	.30
05/18/20	AGL	Emails with Huron re: two disallowed Dominican claims, notice issues	.20
05/18/20	AGL	Begin work on Martin affidavit in support of supplemental reply to 20 Shapiro claims (second and third omnibus); review backup documentation; conference with C. Bennett re: supplemental objection	5.20
05/18/20	HBM	Emails re: hearing issues; conference with A. Lizotte re: same	.40
05/18/20	HBM	Review open claims issues, status and strategy; conference with A. Lizotte re: same	.70
05/18/20	HBM	Multiple conferences with A. Lizotte re: hearing issues, notice, etc.	1.00
05/19/20	AGL	Emails with T. Martin re: late filed claims	.10
05/19/20	AGL	Research docket re: status of sixth/seventh omnibus objections	.20
05/19/20	AGL	Review new claims assignments	.20
05/19/20	AGL	Draft settlement letter to J. Shapiro	.40
05/19/20	AGL	Follow up call with E. Berardino re: Shapiro claims reconciliation	.50
05/19/20	AGL	Begin review of backup to second batch of Shapiro disputed claims (20); prepare for and attend call with Huron re: same, 5/21 hearings	2.00

05/19/20	AGL	Work on finalizing and filing 16 omnibus objections to non participant claims; review exhibits; emails with Huron re: same	2.00
05/20/20	AGL	Work on service issues re: rescheduled hearing on 9th omnibus objections	.20
05/20/20	AGL	Conference with C. Bennett re: process for resolving Shapiro disputed claims; emails with J. Shapiro re: same, settlement offers; emails re: Martin affidavit in support of opposition to Shapiro claims - Group 1	.80
05/20/20	AGL	Prepare for and attend conference with Huron re: over/under aggregated claims; conference with C. Bennett re: same	1.00
05/20/20	AGL	Work on filing/service issues re: objection to general unsecured claims, hearings thereon, preparation of notices	1.80
05/20/20	CRB	Conference with A. Lizotte re claims objections	.20
05/20/20	HBM	Review issues re: latest claim objection	.30
05/20/20	HBM	Conference with A. Lizotte re: latest claim issues and issues re: disclosure statement hearing; multiple emails re: same	.80
05/21/20	AGL	Review claim assignments	.20
05/21/20	AGL	Work on service - objections to general unsecured claims	.20
05/21/20	AGL	Conference with C. Bennett re: objections to over/under aggregated claims	.20
05/21/20	AGL	Prepare for and attend hearing on objection to multiple Shapiro claims, sixth an seventh omnibus objections; conference with J. Murphy re: same	1.50
05/22/20	AGL	Review claim assignments	.20
05/22/20	AGL	Review late claim of Y. Gomez; email to Huron re: same	.20
05/22/20	AGL	Emails with D. Goncalves, Huron re: status of unresolved Shapiro claims	.20
05/22/20	AGL	Emails with Huron, KCC re: noticing of objections to general unsecured claims	.30
05/24/20	AGL	Draft legal memo to supplement second and third omnibus objections to claims	1.50
05/26/20	AGL	Emails with Court, Huron re: Guzman late response to claim disallowance	.20
05/26/20	AGL	Emails with trustee, H. Murphy, Passamero re: late claim issues for Dos Santos	.40
05/26/20	AGL	Emails with Huron re: filing final sets of claims objections	.40
05/26/20	AGL	Draft proposed orders for 6th and 7th omnibus objections (Shaprio claims); conference with E. Berardino re: same	1.00

05/26/20	AGL	Additional legal research re: burden of proof in claims objections; work on supplement to omnibus objections to Shapiro claims - group1	1.50
05/26/20	HBM	Review email Dos Santos and exhibits re: same;	.60
05/26/20	KRC	email re: same; telephone call with Trustee re: same	
05/26/20	KRC	Review H. Murphy email re: bar date, clarify with A. Lizotte, research re: same	.80
05/27/20	AGL	Telephone conference with T. Martin re: Dos Santos claim	.20
05/27/20	AGL	Emails with Huron re: final claims objections, aggregation issues	.20
05/27/20	CRB	Review the Martin affidavit; and notes re edits and revisions	.90
05/28/20	AGL	Review ASM Capital claim transfers; conference with BMC re: record date	.30
05/28/20	AGL	Conference with H. Murphy re: Shapiro claims; review claims orders	.40
05/28/20	AGL	Work on second martin affidavit in support of claims	2.20
05/28/20	CRB	Edit and revise supplemental memorandum in support of objection to Shapiro Claimants	1.10
05/28/20	CRB	Edit and revise T. Martin affidavit in support of objections to Shapiro Claimants	2.10
05/28/20	HBM	Conference with A. Lizotte re: J. Shapiro claims issues and strategy	.40
05/28/20	KRC	Research re: bar date; confer with H. Murphy, A. Lizotte re: same, review H. Murphy comments, further research re: same	1.00
05/29/20	AGL	Email from T. Olieri re: claim status; emails with Huron re: 6/2 claims objections hearings-AFC; emails with Huron re: Guzman disputed claim	.50
05/29/20	AGL	Finalize and organize affidavit and exhibits in support of second and third omnibus objections - Shapiro; work on filing	1.00
05/29/20	AGL	Draft revisions to supplement to second and third omnibus objections	1.50
05/29/20	HBM	Work on various claims issues; email re: same; conference with A. Lizotte re: same	1.50
05/29/20	KRC	Research First Circuit cases on bar dates and effect on late filed POC	1.50
05/30/20	AGL	Review claim response filed by M. Wencel	.20
05/30/20	AGL	Emails with Huron re: background on Guzman claim disallowance, resarch	.20
06/01/20	AGL	Email from M. Gooden re: claim disallowance	.10
06/01/20	AGL	Emails with Huron re: Guzman claim, service dispute; research docket re: same	.60

06/01/20	AGL	Research docket, noticing re: Dos Santos claim; review law on failure to file claim; draft memo to Atty. Passatempo re: same	2.00
06/01/20	AGL	Research status of 9th and 10th omnibus objections to claims; review chart relating to AFC claims objections; prepare for and attend conference with Huron re: same, 6/2 hearing	2.00
06/01/20	HBM	Emails re: various claims issues	.40
06/02/20	AGL	Review claim assignment docket entries	.20
06/02/20	AGL	Email from Sergio Silva re: claim status; email from N. Diaz re: objection to standard ePOC; draft reply email	.30
06/02/20	AGL	Conference with H. Murphy re: results of AFC claims hearing	.40
06/02/20	AGL	Review email to R. Passatempo re: Dos Santos claim; conference with H. Murphy re: same	.60
06/02/20	AGL	Draft proposed order on ninth omnibus objections; draft notice of filing re: same	1.20
06/02/20	AGL	Prepare for and attend hearing on AFC, Guzman disputed claims (90); conferences with Huron re: same	3.00
06/02/20	HBM	Review and revise emails to attorney re: claim issue; conference with A. Lizotte re: same	.30
06/02/20	HBM	2 conference calls with A. Lizotte before and after hearing re: claims issues, status and strategy re: same	.40
06/03/20	AGL	Review email from KCC re: service of claims transfers	.20
06/03/20	AGL	Arrange for service and filing of proposed order - ninth omnibus objections	.30
06/03/20	AGL	Email from Trustee re: Nicholas Diaz claim; emails with R. Bonsignore, Huron re: Shikman claim	.30
06/03/20	AGL	Emails with M. Cordovil, Huron re: her claim, plan status; emails with S. Guevara, Huron re: change of email address, reconciliation of multiple claims from that address	.60
06/03/20	AGL	Telephone conference with trustee re: Barry Miller claim issues, ballots; review interim tabulation of ballots; email to BMC re: same; conference with BMC, J. Shapiro re: consolidated ballot issues	.70
06/03/20	AGL	Begin draft Martin affidavit in response to Shapiro claims group 2 - 6th and 7th omnibus objections	3.50
06/03/20	HBM	Telephone call from creditor re: claim issue	.20
06/03/20	HBM	Emails re: order on claims; brief conference with A. Lizotte re: same	.30
06/04/20	AGL	Review late filed claim of Maria Yang	.20

06/04/20	AGL	Review order on 9th omnibus claims objections; email to Huron re: same	.20
06/04/20	AGL	Email with R. Bonsignore re: Shikman claim; emails with Huron, R. Perez re: claim status; email from J. Martinez re: late response to claim objection	.40
06/04/20	AGL	Additional work on third Martin affidavit; Shapiro group 2 claims	4.00
06/04/20	HBM	Work on issues re: claims and outline re: open issues	1.00
06/05/20	AGL	Emails with E. Morena, Huron re: his claim, ballot; check registry	.20
06/05/20	HBM	Conference with A. Lizotte re: claims status and confirmation issues; emails re: same	1.00
06/05/20	MXC	Conference with A. Lizotte re: claims and plan; call with claimant re: plan; review documents	.30
06/07/20	AGL	Review Martin affidavit in support of objection to Shapiro claims - Group 2	1.50
06/08/20	AGL	Email from E. Berardino re: updated Shapiro claim exhibits - Group 2	.20
06/08/20	AGL	Email from Z. Valerio re: objection to claim assignment; review two amendments to claim assignment by ASM	.30
06/08/20	HBM	Review and respond to issues re: claims	.40
06/09/20	AGL	Emails re: ballot, Von Win issues	.20
06/09/20	AGL	Emails with Huron re: C. Jaramillo, M. Cadavid claims issues; email from V. Vargas re: claim status; telephone conference from Ramirez Nuevo re: ballot questions; telephone conference from D. Ruano re: same	.60
06/10/20	AGL	Emails to Huron re: Shapiro Group 2 affidavit	.10
06/10/20	AGL	Search docket re: schedule for AFC claims, vendor claims; email to E. Berardino re: same	.20
06/10/20	AGL	Research status of M. Gooden email, draft response to claimant inquiry	.30
06/10/20	HBM	Work on claims; several emails re: same; conference with A. Lizotte re: same	.80
06/11/20	AGL	Email from S. Fernandes re: her claim status; follow up email from C. Alcantar re: same	.20
06/11/20	AGL	Review responses by J. Disla, E. Disla re: response to claim objections	.20
06/11/20	AGL	Work on supplemental objection to 6th and 7th omnibus objections to claims	1.00
06/11/20	AGL	Emails and telephone conference with Huron re: Martin's Shapiro claim affidavit; revise and finalize affidavit and exhibits	1.70
06/11/20	HBM	Review order re: claims; brief conference with A. Lizotte re: same	.20

06/11/20	HBM	Telephone call from creditor re: variety of issues	.20
06/12/20	AGL	Emails re: AFC claims; work on form of notarized affidavit for AFC to provide clients; emails with L. Torres re: AFC claim filing	.50
06/12/20	AGL	Finalize and file Martin affidavit on Shapiro claims and supplemental memo	.50
06/12/20	AGL	Review settlement memorandum from Shapiro office re: multiple claims; draft response emails	1.00
06/12/20	MXC	Calls with claimants	.30
06/15/20	AGL	Review response by R. Jiminez to objection to general claims; email to Huron re: same	.20
06/15/20	AGL	Telephone conference with S. Darr re: claimant inquiries from C. Guzman, G. Veras; emails with L. Campillo, H. Oxexobckar, L. Peiera, J. Pena re: ballot questions	.60
06/15/20	AGL	Draft tenth and eleventh omnibus objections to claims and related notices; email to Huron re: same	1.00
06/15/20	AGL	Prepare for and attend conference call with Gambrone law firm (1,500 claims) re: ballots, plan issues; draft memo to trustee, BMC re: same; conference with Huron re: compilation of Gambrone claims and review chart re: same; emails with BMC, Gambronere: batch voting issues	1.60
06/15/20	HBM	Telephone call from creditor re: claims status and email re: same	.30
06/15/20	HBM	2 telephone calls from creditor re: claim and voting	.30
06/16/20	AGL	Review CRG claim assignment; email to BMC re: same	.20
06/16/20	AGL	Conference with C. Bennett re: objections to over/under aggregated claims; draft revisions to tenth omnibus objection and exhibit	.60
06/16/20	AGL	Emails with Huron, BMC re claim inquiries, Carmen Jordon, L. Dorenvil, L. Mello, D. Castillo, F. Lett; conference with H. Murphy re: claims, ballots	1.00
06/16/20	HBM	Conference with A. Lizotte re: (1) claim issues; (2) participants issues (3) responses	.40
06/16/20	HBM	Additional emails re: claims, plan, voting, etc.	.50
06/17/20	AGL	Emails with R. Bonsignore, Huron re: status of several claims	.20
06/17/20	AGL	Review R. Hernandez, R. Cadenes responses to objection to general claims; review Z. Valerio letter inquiry to Court	.20
06/18/20	AGL	Research court inquiry re: resolved claim - V. Gutierrez	.20

06/18/20	AGL	Conference w/ Huron re: status of multiple claim inquiry from PIEC; draft response to R. Bonsignore	.50
06/18/20	AGL	Work on reconciliation of Shapiro claims - groups 1 ND 2	.80
06/18/20	AGL	Email from H. Santana re: claim, ballot inquiry for several individuals; emails with R. Passatempo re: status of E. Reis claim; Review analysis of Berube, DeMoura claims; conference with trustee re: additional objections as a result of analysis of same	1.00
06/19/20	AGL	Emails with R. Bonsignore, R. Passatempo re: Dos Santos, Reis claims	.20
06/19/20	AGL	Emails w/ D. Gonzalez re: offer to settle DiLorenzo claim; review Martin affidavit, backup documents	.40
06/19/20	AGL	Emails with BMC, Huron re: A. Espinoza claims, S. Andrews; email from J. Kimani re: her claim status; email to C. Alcantar re: Alphonse Valle disallowed claim	.50
06/19/20	AGL	Draft stipulation to settle certain Shapiro claims	.60
06/19/20	AGL	Follow up emails with Huron re: objection to Demoura family of claims	.80
06/19/20	HBM	Deal with various claims and voting issues	.80
06/20/20	AGL	Emails with D. Goncalves, Huron re: Almohamadi claim	.20
06/20/20	AGL	Revise stipulation with Shapiro re: stipulation on Hamadi, Laqtib, Cepeda	.40
06/22/20	AGL	Email from E. Berardino re: edits to Shapiro claim stipulation; draft edits	.20
06/22/20	AGL	Memo to Huron re: status of claims disputes scheduled for June 30	.20
06/22/20	AGL	Review response to claim objection by L. Fridrikson; review response from S. Reyes	.40
06/22/20	AGL	Emails with Gambrone firm re: power of attorney issues for their many client; emails with Huron, Gambrone re: claims information for several participants	.50
06/22/20	HBM	Multiple emails re: claims and vote	.70
06/23/20	AGL	Review order re: letter inquiry to the Court of S. Reyes	.10
06/23/20	AGL	Telephone conference with D. Goncalves re: Demoura family claims, issues	.20
06/23/20	AGL	Email from D. Goncalves re: stipulation to settle three claims; revise stipulation, draft notice for court	.60
06/23/20	AGL	Telephone conference with E. Berardino re: status, resolution of June 30 claim objections; email to court re: service	.70

06/24/20	AGL	Review response by J. Carbajal to objection to general claims	.20
06/24/20	AGL	Emails with Huron re: alleged fraudulent transfer of J. Mieses claim (AFC)	.20
06/24/20	AGL	Emails with Huron re: service issues for June 30 omnibus claims hearing; arrange for service; review updated chart of June 30 disputed claims	.40
06/25/20	AGL	Telephone conference with T. Martin re: status of claimant inquiries, distribution delays	.20
06/25/20	AGL	Emails with CRG re: reconciliation of their assigned claims; follow up telephone conference with Trustee	.40
06/25/20	AGL	Emails with Italy, Huron re: errors in certain claims filed	.40
06/25/20	AGL	Prepare for and attend call with Huron re: disputed claims scheduled for hearing on June 30; prepare claims agenda for hearing; reconcile claims list with Court calendar	1.00
06/25/20	HBM	Work on confirmation and claims issues; conference with A. Lizotte re: same	.70
06/25/20	HBM	Deal with participant inquiries re: votes, claims, etc.	1.00
06/26/20	AGL	Telephone conference with R. Dardeno re: claim	.10
06/26/20	AGL	Work on service of notice re: June 30 claims hearing	.20
06/26/20	AGL	Review objection by I. Batista to transfer of claim; follow up email from CRG re: Keeby transferred claim	.20
06/26/20	AGL	Review status of objections to general claims, noticing, hearing	.30
06/26/20	AGL	Review follow up documents from Gambrone firm re: claims issues/ mistakes; email re: status of C. Hernandez, L. Osorio claim/ballot; telephone conference from Yesenia Hernandez re: ballot; telephone conference with email E. Cheyney with interpreter	.60
06/26/20	HBM	Work on claims, participant issues; telephone calls and emails re: same	1.50
06/29/20	AGL	Email from O. Otinyuang re: address change	.10
06/29/20	AGL	Review service notice re: objections to general unsecured claims	.10
06/29/20	AGL	Review objections by B. Callena, J. Rodriquez to omnibus objections to general claims	.20
06/29/20	AGL	Emails, telephone conferences with R. Dardeno re: disposition of Cellucci claim	.30
06/29/20	AGL	Email with C. Osario, E. Hernandez, H. Xu, N. Lordi, H. Oxesobca, C. Alcantar, C. Bustamente, P. Stiven re: claims, ballots	.70

06/30/20	AGL	Review order on I. Batista objection to transferred claim	.10
06/30/20	AGL	Emails with BMC re: AFC/client competing requests	.20
06/30/20	AGL	Emails with R. Dardeno re: Anthony Cellucci amended claim	.30
06/30/20	AGL	Emails with Shapiro's office, Huron re: DeMoura family claims	.40
06/30/20	AGL	Work on four proposed orders re: 6/30 claims hearings	1.80
06/30/20	AGL	Prepare for and attend claims hearing for 33 participants (disallow net winner, omnibus objections); conferences with Huron re: same; review updated chart of claims; follow up discussions with claimants	3.00

Timekeeper

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ANDREW G. LIZOTTE	115.20	615.00	70,848.00
ANDREW G. LIZOTTE	344.40	625.00	215,250.00
ANDREW G. LIZOTTE	186.00	650.00	120,900.00
CHARLES R. BENNETT, JR.	2.50	650.00	1,625.00
CHARLES R. BENNETT, JR.	8.30	675.00	5,602.50
HAROLD B. MURPHY	.40	625.00	250.00
HAROLD B. MURPHY	35.20	650.00	22,880.00
HAROLD B. MURPHY	88.20	675.00	59,535.00
KATHLEEN R. CRUICKSHANK	3.80	595.00	2,261.00
MANDY CASPERSON	1.10	235.00	258.50
MICHAEL K. O'NEIL	2.00	360.00	720.00

Total Fees

\$500,130.00

EXHIBIT E

SERVICES RELATING TO PLAN/DISCLOSURE STATEMENT

(Category 3)

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>
05/09/18	AGL	Begin work on cash reconciliation, projections; conference with H. Murphy re: same	2.30
07/31/18	AGL	Review email from Huron re: manner of paying distributions; draft reply, review attachments	.50
08/06/18	AGL	Conference with H. Murphy, M. Fencer re: confirmation issues	.80
09/12/18	MKO	Conduct case law research re: structured dismissals; conference with C. Bennett re: same	.70
09/13/18	MKO	Additional research re: structured dismissals; draft memo re: same	1.30
09/13/18	MKO	Research re: plan and disclosure statement issues; conference with A. Lizotte re: same	2.00
09/14/18	AGL	Conference with H. Murphy, Huron re: liquidating plan, strategy; review issues re: allowable unsecured claims	1.50
09/14/18	HBM	Conference with A. Lizotte re: Liquidation Plan, terms and issues; telephone call with trustee re: same	1.30
09/14/18	MKO	Research re: plan and disclosure statement preparation in Ponzi case	3.80
09/17/18	MKO	Additional research re: sample plan and disclosure statements; conference with A. Lizotte re: same	1.50
09/18/18	AGL	Review alternative structures for plan/disclosure statement	.50
10/24/18	AGL	Review alternatives for structure of plan	3.00
10/25/18	AGL	Additional review of plan provisions - options; conference with Huron re: same; conference with H. Murphy	2.50
10/25/18	MKO	Draft plan section re: case history	1.90
10/26/18	AGL	Work on outline for disclosure statement	1.50
10/26/18	AGL	Begin working on plan	2.00
10/26/18	MKO	Confer with A. Lizotte re: plan preparation; begin draft section of plan re: same	.50
10/29/18	AGL	Telephone conference with C. Jalbert re: creditors trust/plan issues	.30
10/29/18	AGL	Work on disclosure statement - criminal issues	1.00
10/29/18	HBM	Telephone call with accountant re: liquidation issues; review samples re: same; conference with A. Lizotte re: same	1.20

11/02/18	AGL	Conference with H. Murphy re: plan format, settlement issues	.50
11/02/18	AGL	Work on background to disclosure statement; review updated claims exhibits	1.00
11/02/18	HBM	Work on plan and disclosure statement order and issues to be addressed; conference with C. Bennett and A. Lizotte re: same	2.50
11/06/18	AGL	Work on format of disclosure statement	2.30
11/07/18	AGL	Research terms, format for liquidating trusts	2.50
11/07/18	AGL	Work on disclosure statement background	4.00
11/08/18	AGL	Work on liquidating trusts	1.00
11/08/18	AGL	Work on securities, tax, release portions of disclosure statement	3.00
11/08/18	MKO	Draft sections of disclosure statement; review relevant pleadings re: same	3.60
11/09/18	AGL	Additional drafting of disclosure statement	3.00
11/09/18	MKO	Draft sections of disclosure statement	4.50
11/11/18	AGL	Review Motion Freight cite; work on tax/securities section of disclosure statement	2.00
11/12/18	AGL	Work on disclosure statement, post petition events	3.50
11/12/18	MKO	Draft disclosure statement sections; conference with A. Lizotte re: same	1.80
11/13/18	MKO	Draft, review and revise disclosure statement sections re: history of case	2.30
11/14/18	AGL	Work on disclosure statement introduction	.50
11/16/18	AGL	Work on disclosure statement	3.50
11/19/18	AGL	Additional work on disclosure statement	2.00
12/03/18	AGL	Work on disclosure statement issues	2.00
12/04/18	AGL	Additional revisions to disclosure statement; draft plan summary/ballot	4.00
12/05/18	AGL	Work on disclosure statement	2.50
12/05/18	AGL	Additional drafting of plan	4.00
12/06/18	AGL	Additional work on liquidating plan, disclosure statement	5.00
12/11/18	CRB	Conference with A. Lizotte re: Plan	.30
12/12/18	AGL	Telephone conference with trustee re: plan, PIEC; reviews to plan/disclosure statement	3.00
12/12/18	HBM	Review issues re: third party releases; conference with A. Lizotte re: same in plan	.80
12/13/18	AGL	Work on voting procedures	1.00
12/13/18	AGL	Work on third party release issues	1.50
12/13/18	AGL	Draft introduction to disclosure statement	3.00
12/18/18	AGL	Work on draft plan	3.50
12/19/18	AGL	Work on draft disclosure statement	5.00
09/16/19	AGL	Emails with trustee re: OFAC, distribution issues	.20

09/18/19	MMN	Email from A. Lizotte re: liquidation plan; ascertain docket and select entries then same tender to A. Lizotte	.80
11/01/19	HBM	Memo re: plan structure and treatment to deal with IRS administrative claim issues	1.50
11/06/19	AGL	Review cash, claim projections, plan alternatives considering IRS dispute	.50
11/12/19	AGL	Conference with H. Murphy re: outline of plan and disclosure statement, issues; emails and telephone conferences with Huron re: same	1.50
11/12/19	HBM	Work on plan issues and disclosure statement; meeting with A. Lizotte re: same	1.50
11/13/19	AGL	Work on liquidating plan of reorganization	1.00
11/14/19	AGL	Work on draft of plan	2.50
11/14/19	HBM	Work on claims and plan	1.50
11/15/19	AGL	Work on liquidating plan, definitions, IRS issues	5.00
11/18/19	AGL	Work on revisions to liquidating plan	1.00
11/18/19	AGL	Work on plain language summary of plan	2.00
11/19/19	AGL	Work on drafting disclosure statement	5.00
11/20/19	AGL	Work on disclosure statement issues - claims history, status reports	2.50
11/21/19	AGL	Work on disclosure statement - tax issues, voting; telephone conference with T. Martin re: same, mechanics for ballot	4.50
11/21/19	HBM	Work on plan; review issues re: treatment and requirements	2.70
11/22/19	AGL	Work on best interests, feasibility analysis for disclosure statement	1.50
11/22/19	HBM	Work on plan and disclosure statement sections	3.00
11/25/19	AGL	Work on plan summary	.70
12/04/19	CRB	Conference re: Plan structure and strategy	.90
12/17/19	AGL	Telephone conference with accountant re: plan issues	.20
01/24/20	AGL	Draft plan of reorganization	3.50
02/24/20	AGL	Prepare for and attend conference with BMC re: balloting issues	.50
02/26/20	AGL	Telephone conference with S. Darr re: form of ballot	.20
03/03/20	AGL	Conference with H. Murphy re: plan and disclosure statement issues	.50
03/03/20	HBM	Conference with A. Lizotte re: status and issues re: plan and disclosure statement	.50
03/27/20	AGL	Assemble plan related documents; conference with H. Murphy re: plan revisions, summary notice of plan	1.50
03/27/20	CRB	Review draft plan and disclosure statement	1.80

03/27/20	HBM	Work on outline re: plan summary for participants;	2.00
03/29/20	AGL	several conferences with A. Lizotte re: same Prepare for and attend call with C. Bennett re: plan and disclosure statement issues; review treatment of IRS settlement	1.00
03/29/20	CRB	Telephone conference with A. Lizotte regarding overview of TelexFree plan and disclosure statement and general issues regarding structure and treatment of claims	.60
03/29/20	CRB	Review of draft Plan and disclosure statement; notes concerning issues and questions; review IRS settlement letter	2.90
03/30/20	AGL	Work on form of electronic ballot; conference with Huron, BMC re: same	2.00
03/30/20	AGL	Work on Plan summary to send to all participants; telephone conference with T. Martin, H. Murphy re: same	3.50
03/30/20	CRB	Review Plan summary; and edits	.30
03/30/20	HBM	Review and revise draft summary plan notice to participants; telephone call with A. Lizotte re: same	1.00
03/31/20	AGL	Emails with Huron re: convenience class, stratification issues	.20
03/31/20	AGL	Review plan and disclosure statement issues; conference with H. Murphy, C. Bennett re: revisions	2.00
03/31/20	CRB	Conference call with H. Murphy and A. Lizotte to review draft disclosure statement and edits and revisions thereto and structure of Plan	1.60
03/31/20	HBM	Work on revisions to disclosure statement; conference with C. Bennett and A. Lizotte re: same	2.00
04/01/20	CRB	Revising disclosure statement	1.60
04/07/20	AGL	Prepare for and attend call with C. Bennett re: plan and disclosure statement	.30
04/07/20	CRB	Coordinated drafting of disclosure statement with A Lizotte	.20
04/07/20	CRB	Continue to prepare draft disclosure statement	2.90
04/08/20	AGL	Conference with C. Bennett re: description of Wanzeler action in Disclosure Statement	.20
04/08/20	CRB	Continue drafting and Editing the Disclosure Statement	3.90
04/09/20	AGL	Assemble plan related documents; conference with C. Bennett re: revisions	.40
04/09/20	CRB	Continuing drafting and editing of disclosure statement as relates to background, recoveries and settlement with the IRS	5.40

04/13/20	AGL	Telephone conference with S. Darr re: administrative costs, class action; emails re: same; review updated chart	.40
04/14/20	AGL	Work on draft form of ballot; conference with S. Darr re: same	.70
04/14/20	HBM	Conference with A. Lizotte and C. Bennett re: plan, revisions to motion and issues re: same	.70
04/14/20	HBM	Work on plan, issues re: funding, etc.	1.50
04/16/20	CRB	Edits to disclosure statement	2.90
04/17/20	AGL	Email from Austin Viny re: status of plan	.10
04/20/20	AGL	Telephone conference with S. Darr re: plan distribution mechanisms, options	.20
04/20/20	HBM	2 telephone calls with trustee re: distribution issues, etc.	.40
04/21/20	HBM	Work on issues re: plan and disclosure statement; conference with C. Bennett and A. Lizotte re: same and outline issues re: same	1.80
04/22/20	CRB	Edit disclosure statement	4.30
04/23/20	AGL	Emails re: proposed notice on website re: settlements, plan	.30
04/23/20	AGL	Telephone conferences with S. Darr, H., Murphy re: balloting issues	.30
04/23/20	CMC	Further work on plan; research re combining consideration	.50
04/23/20	CMC	Work on plan issues	1.50
04/23/20	HBM	Telephone call with trustee re: plan and disclosure statement, etc.; conference with A. Lizotte re: same	.50
04/23/20	HBM	Telephone call with trustee re: disclosure statement issues and motion on Webster and review same	.60
04/24/20	AGL	Telephone conference with S. Darr re: convenience class issues	.20
04/24/20	AGL	Review BMC ballot/distribution proposal	.40
04/24/20	AGL	Consider revisions to litigation section of disclosure statement	1.50
04/24/20	CMC	Research re plan issues; outline motion re: disclosure statement issues	1.00
04/24/20	CMC	Work on plan motions	1.50
04/24/20	CRB	Finalize edits to selective portions of disclosure statement	3.10
04/26/20	HBM	Review and revise latest draft of disclosure statement	1.70
04/27/20	CMC	Work on plan issues	1.00
04/27/20	CMC	Draft/revise motion re: disclosure statement; research re same	2.50
04/27/20	HBM	Telephone call with trustee re: ballot, etc. and email re: same	.30

04/28/20	CMC	Review documents; work on motions re: plan, etc.	.50
04/28/20	CMC	Work on plan	1.00
04/28/20	CMC	Work on disclosure statement	1.50
04/28/20	HBM	Email re: case status; work on issues re: plan and disclosure statement	2.50
04/29/20	AGL	Research post-confirmation agent issues, liquidating supervisor option	2.00
04/29/20	AGL	Confer with H. Murphy re: plan issues; work on revisions to plan	4.50
04/29/20	CMC	Further work on plan pleadings	1.00
04/29/20	CMC	Further work on plan	1.00
04/29/20	CMC	Draft/revise disclosure statement motion	1.50
04/29/20	CMC	Work on plan issues re liquidation agent; conferences re strategy and issues	1.50
04/29/20	HBM	Work on plan and disclosure statement; conference with A. Lizotte re: plan and disclosure statement issues and status; email re: same and issues re: liquidating trustee duties, etc.	4.00
04/30/20	AGL	Review H. Murphy's comments to draft plan; work on revisions to plan; conferences with H. Murphy, E. Jeffery re: same	5.50
04/30/20	CMC	Work on plan	2.00
04/30/20	CMC	Draft motions re approval of disclosure statement/expedite hearing	2.50
04/30/20	DEJ	Review plan issues; prepare summary document for A. Lizotte; e-mail to A. Lizotte re: same	.50
04/30/20	DEJ	Telephone call with A. Lizotte re: plan issues, strategy, etc.	.60
04/30/20	DEJ	Review plan; conference with H. Murphy re: same	.70
04/30/20	DEJ	Review and revise plan; review backup documents re: same	1.10
04/30/20	DEJ	Review revised plan; telephone call with H. Murphy and A. Lizotte re: same, and plan revisions	1.20
04/30/20	HBM	Further work on plan and disclosure statement; conference with E. Jeffery and A. Lizotte re: revisions	1.80
04/30/20	HBM	Review and revise draft plan; several conferences with A. Lizotte re: same; conference with E. Jeffery re: issues and revisions	3.00
05/01/20	AGL	Conferences with H. Murphy, C. Condon re: disclosure statement motion, provisions	.50
05/01/20	AGL	Emails to USA, US Trustee, Chapter 11 Trustee re: proposed plan	.50
05/01/20	AGL	Work on plan summary document	1.00
05/01/20	AGL	Work on revisions to draft plan	5.00
05/01/20	CRB	Review of draft plan	.60

05/01/20	CRB	Conference with H. Murphy; and edits to the disclosure statement	4.80
05/01/20	HBM	Work on motion to approve Disclosure; several conferences with C. Condon re: same	1.30
05/01/20	HBM	Work on participants summary; conference with C. Condon re: same	1.50
05/01/20	HBM	Work on plan issues, statement, amounts; telephone call with S. Darr, etc.	1.50
05/01/20	HBM	Work on disclosure statement; extended conference call with C. Bennett	2.00
05/01/20	KRC	Confer with H. Murphy re: revisions to notice to holders of general participant claims	.20
05/01/20	KRC	Confer with H. Murphy re: Notices to Telex participants re: Plan and Disclosure Statement	.20
05/01/20	KRC	Confer with H. Murphy and A. Lizotte re: Notices to Allowed Participant Claims	.30
05/01/20	KRC	Additional brief review of UST fee issues for plan	.30
05/01/20	KRC	Further revisions to notice to claim holders, confer with H. Murphy re: same	.80
05/01/20	KRC	Revise notice to participants regarding plan, voting rights	1.00
05/01/20	KRC	Review cases on administrative closure for plan	1.10
05/02/20	CRB	Additional edits to disclosure statement	1.10
05/04/20	AGL	Telephone conference from S. Darr re: comments on draft plan, dividend	.20
05/04/20	AGL	Reconcile available cash for plan	1.00
05/04/20	AGL	Work on revisions to disclosure statement; conferences with H. Murphy re: same	7.00
05/04/20	CMC	Further work on motion to approve disclosure statement	1.50
05/04/20	CMC	Work on plan papers and motion to approve disclosure statement	1.50
05/04/20	HBM	Review and revise draft order re: disclosure statement, motion to shorten time, ballot, etc.; conference with C. Condon re: same	1.20
05/04/20	HBM	Revisions to latest draft of disclosure statement and extended conference with A. Lizotte re: revisions; email re: same	4.50
05/05/20	AGL	Work on revisions to plan summary document	.60
05/05/20	AGL	Telephone conferences with BMC, Trustee re: ballot issues	.60
05/05/20	AGL	Work on revisions to plan of reorganization	1.00
05/05/20	AGL	Analysis of available cash charts, dividend issues; telephone conferences with S. Darr, H. Murphy re: same	1.20

05/05/20	AGL	Additional work on disclosure statement; conferences with H. Murphy re: same	6.50
05/05/20	CMC	Further revise disclosure statement and plan	.70
05/05/20	CMC	Review/revise ballot documents	1.20
05/05/20	CMC	Review/revise ballot and notice exhibits to motion to approve disclosure	1.20
05/05/20	CMC	Email draft documents to client; review/revise plan and disclosure statement documents with revision	1.50
05/05/20	CMC	Draft/revise motion to approve disclosure statement	2.00
05/05/20	HBM	Multiple emails with Trustee re: notice, claims, etc.	1.00
05/05/20	HBM	Work on finalizing (1) plan (2) disclosure statement (3) motion to approve disclosure statement (4) participant motion (5) proposed order; multiple conferences with C. Condon and A. Lizotte re: same	9.50
05/06/20	AGL	Telephone conference with trustee re: dividend issues	.30
05/06/20	AGL	Review and revise motion to approve disclosure statement	1.50
05/06/20	AGL	Work on revisions to plan and plan summary document	2.00
05/06/20	AGL	Work on form of ballot; telephone conferences with BMC, Trustee re: same	2.00
05/06/20	AGL	Revisions to disclosure statement; telephone conference with H. Murphy re: same	4.00
05/06/20	CMC	Finalize and file plan documents	1.00
05/06/20	CMC	Review/revise disclosure statement and plan	2.00
05/06/20	CMC	Review/revise/finalize motion to approve, ballots, notices, and order re disclosure statement	2.50
05/06/20	HBM	Emails to and from US Attorney re: joint motion and 9019, plan and disclosure statement; conference with C. Condon re: revisions to joint motion	1.20
05/06/20	HBM	Work on plan, disclosure statement, motion to approve, order, etc.; multiple conferences with C. Condon and A. Lizotte re: same; emails with Trustee and others re: same	7.80
05/07/20	AGL	Emails with M. Murrane, R. King re: disclosures statement	.30
05/07/20	AGL	Emails to Huron re: coordination with claims agents on plan and disclosure statement	.30
05/07/20	AGL	Conference with H. Murphy re: plan and disclosure hearing; logistics, service; telephone conferences with Huron re: same	1.00

05/08/20	AGL	Conference with H. Murphy re: planning for disclosure statement and confirmation hearings, requirements; telephone conference with Tina Marie, T. Martin re: electronic service, balloting issues	.50
05/08/20	AGL	Review orders on disclosure statement hearing; work on noticing issues; emails re: same; telephone conferences with court re: same	1.50
05/08/20	HBM	Review court order re: motion to shorten; conference with A. Lizotte; email re: same; multiple conferences with A. Lizotte re: service and emails re: same	1.30
05/11/20	AGL	Emails with Court re: disclosure statement noticing issues; emails with J. Barrio, F. DeTufo, D. Eisy re: same	.60
05/11/20	AGL	Begin to draft motion to establish scheduling order, shorten notice period for plan confirmation	1.00
05/12/20	AGL	Emails with M. Cordovil re: disclosure statement hearing	.20
05/12/20	AGL	Emails with BMC, Huron re: vote tabulation, service issues	.30
05/12/20	AGL	Email from PIEC re: provisions of the plan; retrieve/email plan excerpts; conference with H. Murphy re: same	.60
05/12/20	HBM	Telephone call from participant re: plan and disclosure statement and issues	.30
05/12/20	HBM	Review plan; conference with A. Lizotte; respond to plan inquiry	.40
05/13/20	AGL	Review supplemental service notice from BMC re: disclosure statement	.20
05/13/20	AGL	Emails with citizens groups re: disclosure statement hearing; email with M. Garcia re: copy of plan	.20
05/13/20	AGL	Work on motion to establish confirmation schedule	1.50
05/13/20	HBM	Respond to various plan and disclosure statement claim inquiries; various emails re: same	1.30
05/14/20	AGL	Review order from status conference; email to Huron re: same, email l queries at disclosure statement hearing	.20
05/14/20	AGL	Emails with BMC re: ballot tabulation issues	.30
05/14/20	AGL	Emails with BMC re: revisions to plan scheduling order, issue re: tabulation of votes; work on revisions; conference with H. Murphy re: same; review disclosure statement motion and order for service issues	1.40

05/14/20	AGL	Telephone conferences, emails with Court, Huron, H. Murphy re: status conference to discuss logistics of Disclosure Statement hearing; prepare for and attend status conference	2.00
05/14/20	HBM	Conference with A. Lizotte re: variety of issues re: disclosure statement and issues raised by participants and notice of hearing on confirmation; emails re: same	.60
05/14/20	HBM	Telephone call with Trustee and Huron re: today's hearing re: procedures and logistics, etc.; conference with A. Lizotte re: same	.60
05/14/20	HBM	Prepare for and attend hearing on notice; several conferences with A. Lizotte; emails re: same	1.30
05/15/20	AGL	Emails with BMC re: plan summary	.20
05/15/20	AGL	Emails with BMC re: ballot, notice issues	.30
05/15/20	AGL	Draft motion to approve amended notice of disclosure statement hearing; draft email to court re: same	.80
05/15/20	AGL	Prepare for and attend conference call with court re: disclosure statement hearing, web format, issues and notice; follow up calls with T. Martin; work on revising disclosure statement notice to accommodate web issues, multi step process	1.80
05/15/20	AGL	Research procedures on telephonic hearing, listen in/participate access; work on amended notice of disclosure statement hearing; conferences with H. Murphy, Huron re: same	2.00
05/15/20	CMC	Research re plan issues	.60
05/15/20	HBM	Work on plan; revise same; several emails re: same	.50
05/15/20	HBM	Extended telephone call with clerk re: notice, web service, etc.	1.50
05/18/20	AGL	Emails with R. Pena re: plan status	.20
05/18/20	AGL	Conference with H. Murphy re: disclosure statement hearing	.40
05/18/20	AGL	Work on revisions to motion to amended disclosure statement notice; telephone conference with court re: form of amended notice, translation issues; research docket re: prior forms of notice, orders; review Court revisions to amended notice	1.10
05/18/20	AGL	Telephone conferences and emails with BMC, Huron re: transferred claims, voting and distribution record date; legal research re: same	1.50
05/18/20	AGL	Emails, telephone conferences to and from court, J. Tuttle, BMC, Huron re: WebEx hearing, testing and preparation, timing and sequence of multiple notices	2.00

05/19/20	AGL	Emails and telephone conferences with Huron, BMC re: initial responses by participants to web access for disclosure hearing	.20
05/19/20	AGL	Telephone conference with Court re: testing of internet streaming for hearing	.20
05/19/20	AGL	Telephone conferences, emails with BMC, Huron re: disclosure statement service issues; emails with court re: dry run for web hearing	.30
05/19/20	HBM	Deal with issues re: disclosure statement hearing and email re: same	.80
05/20/20	AGL	Emails with J. Shapiro re: ballot questions for his participants	.30
05/20/20	AGL	Review translated plan summaries; emails re: interpreter requirements for hearings; work on amending plan summary	.40
05/20/20	AGL	Telephone conferences, emails with Court, US Trustee re: 5/21 web testing program	.50
05/21/20	AGL	Emails re: web test for hearing; participate in web test; conference with court re: same; draft notice to participants on inquiry line, web access information; follow up calls with court, Huron	2.00
05/21/20	HBM	Conference with A. Lizotte re: court hearing issues	.40
05/21/20	HBM	Conference with court re: hearing logistics and issues re: same; conference with Trustee and A. Lizotte re: same	.70
05/22/20	AGL	Review updated notice to participants re: listen only, email inquiries	.30
05/22/20	AGL	Telephone conference with Court re: additional optionalities for disclosure hearing; conference with H. Murphy re: hearing	.50
05/22/20	AGL	Emails and telephone conferences with BMC, Huron re: issues pertaining to service to parties participating in disclosure statement hearing; draft follow up email to respondents re: requirements for participation	1.00
05/26/20	AGL	Work on amending plan summary document - web/telephonic access issues	.50
05/26/20	AGL	Work on noticing for disclosure statement hearing; conference with BMC, Huron re: same, certificates of service	.70
05/26/20	AGL	Begin preparing for disclosure statement hearing; review email questions from participants and prepare responses; conference with H. Murphy, Huron re: same; work on memo to participants re: same	1.50

05/26/20	HBM	Conference with A. Lizotte re: case status and issues raised by participants, responses, etc.; email re: same	.80
05/26/20	HBM	Prepare for tomorrow's hearing on disclosure statement; multiple conferences with A. Lizotte re: same; emails re: same	2.00
05/27/20	AGL	Email from J. Shapiro re: information for disclosure statement hearing	.10
05/27/20	AGL	Emails with Court re: appearances for today's disclosure statement hearing	.20
05/27/20	AGL	Work on amendments to disclosure statement, plan proposed order, ballot, plan summary	2.40
05/27/20	AGL	Prepare for and attend disclosure statement hearing; telephone conferences with court re: same	4.00
05/27/20	HBM	Conference with trustee before hearing; participate in disclosure statement hearing; follow up with trustee and A. Lizotte re: same	1.30
05/27/20	HBM	Work on disclosure statement and issues; several conferences with A. Lizotte re: same	1.50
05/28/20	AGL	Emails with court re: confirmation scheduling issues	.40
05/28/20	AGL	Review order approving disclosure statement; emails with Huron, BMC re: solicitation, service and translation issues	.50
05/28/20	AGL	Draft notice of filing of amended exhibits to disclosure statement motion	.50
05/28/20	AGL	Final review/revisions to amended plan and disclosure statement and exhibits	.60
05/29/20	AGL	Response to participant emails re: ballots, case status, timing	.50
05/29/20	AGL	Work on plan solicitation, noticing issues; edit ballots, plan summary and disclosure statement for dates	1.50
05/29/20	CMC	Work on plan noticing issues; review pleadings re same; and confer with A. Lizotte	.70
05/30/20	AGL	Emails with D. Briones re: plan status, hearing	.10
05/30/20	AGL	Emails with M. Cordovil re: her ballot, claim issues	.20
06/01/20	AGL	Emails with J. Yopez re: ballot, plan issues	.20
06/01/20	AGL	Conference with BMC re: edits to ballots	.20
06/02/20	AGL	Work on plan solicitation, service issues	.30
06/03/20	HBM	Telephone call from creditor re: plan issue	.20
06/03/20	HBM	Telephone call with plan and disclosure settlement; email from Trustee	.30
06/04/20	AGL	Emails with Huron, BMC re: FAQ for ballots; review 64 frequent inquiries	.60

06/04/20	AGL	Emails with N. Diaz re: ballot issues; emails with Huron, R. Guevara, S. Guevara re: new addresses, ballots; emails with B. Godwin re: claim, ballot; emails with J. Shapiro re: consolidating ballots; telephone conference with Betti Barrios re: ballot, case status; telephone conference with S. Logrippo re: ballot issues; telephone conference from Carmen Jordon re: ballots, claims; telephone conference with E. Alvarez re: same	1.50
06/04/20	HBM	Telephone call from creditor re: plan	.20
06/05/20	AGL	Emails with M. Cordovil re: ballots, plan	.20
06/05/20	AGL	Telephone conference with L. Mann re: technology for confirmation hearing	.30
06/05/20	AGL	Emails with BMC, I. Gaezabal re: missing ballot, certificate of service; emails with H. Oxexamar re: his ballot and claim; search claim registry; conference with M. Spanos re: responding to participant inquiries	.60
06/05/20	AGL	Work on FAQ memo for ballot registrants; emails re: same	1.20
06/07/20	AGL	Emails with W. Ortezt, N. Ferreira, B. Taccardi, Julio Duran, B. Godwin, E. Morena re: ballot and claim issues	.40
06/08/20	AGL	Review updated report of plan voting	.20
06/08/20	AGL	Receive disclosure statement hearing transcript; email to KCC re: same	.30
06/08/20	AGL	Emails from U. Martinez, J. Perez, J. Duran, R. Guevara, A. Ferreira re: claim/ballot issues; follow up emails with Huron and BMC re: same, prior inquiries	.70
06/09/20	AGL	Conference with H. Murphy re: plan fee issues	.30
06/09/20	AGL	Telephone conferences with Huron, BMC re: manual ballots for bounce backs - letter	.50
06/09/20	HBM	Conference with A. Lizotte re: plan and fee issues	.30
06/10/20	AGL	Telephone conference with Jason Pena re: ballot inquiries; telephone conference with C. Alcantar re: same	.20
06/10/20	AGL	Conference with H. Murphy re: confirmation, voting issues	.30
06/10/20	AGL	Review ballot update; telephone conference with Trustee re: ballot inquiries	.30
06/10/20	HBM	Conference with A. Lizotte re: plan, voting and claims issues	.30
06/10/20	HBM	Telephone call with 2 creditors re: plan, voting and claims; email to A. Lizotte re: same	.40
06/11/20	AGL	Telephone conference with Huron re: ballot FAQ	.20

06/12/20	AGL	Emails with Giovanni firm re: 6/15 conference call to discuss plan, ballots; telephone conference from A. Johnson re: his ballot	.30
06/12/20	HBM	Respond to vote inquiries and email re: same	.40
06/13/20	AGL	Email from A. Iniobong, L. Campillo re: ballot; emails with BMC re: request for agents to collect distributions	.40
06/15/20	AGL	Review ballot update from BMC	.20
06/16/20	HBM	Work on draft confirmation order	1.50
06/17/20	AGL	Emails with court, Huron re: process for addressing claim/ballot inquiries to the Court	.30
06/17/20	AGL	Telephone conference with Jessica Youngberg re: Court systems for confirmation hearing; review procedural order re: same; email to Huron re: same	.30
06/17/20	AGL	Email inquiry from R. Vargas; emails with H. Oxembaca re: ballot questions;	.50
06/17/20	HBM	Review order of court re: notice, etc.; email re: same; conference with A. Lizotte re: same	.40
06/17/20	HBM	Emails and telephone call with participants re: voting and claims	.60
06/18/20	AGL	Email with BMC re: Jeremy Everett ballot	.10
06/18/20	AGL	Emails with Huron, Court re: conference to discuss technology for plan hearing	.20
06/18/20	AGL	Work on motion and notice relating to opportunities to participate in plan hearing	.80
06/18/20	HBM	Review latest vote report and email re: same	.40
06/18/20	HBM	Respond to issues re: participants claims, voting, etc.	.80
06/19/20	AGL	Telephone conference from Court re: plan hearing issues; email to Huron re: same	.30
06/19/20	AGL	Telephone conference with R. Axenrod re: ballot issues, plan; emails with Giambone law firm re: ballot issues for fifty claimants; telephone conference from S. Thomas re: ballot	.40
06/19/20	AGL	Revise motion to approve supplemental notice relating to plan hearing, and form of notice	.60
06/19/20	MXC	Various calls with claimants re: ballots	1.00
06/20/20	AGL	Telephone conference with L. McKinney re: claim, ballot status	.20
06/20/20	AGL	Telephone conferences to A. Perez, D. Granger re: ballot, claim inquiries	.30
06/22/20	AGL	Emails w/ Court re: notice of plan confirmation hearing	.20
06/22/20	AGL	Review Court order re: notice of confirmation hearing; email to Huron, BMC re: action items for notice and service	.40

06/22/20	AGL	Emails from D. Granger, R. Lopez re: claim/ballot inquiry; t/c with Fred Lutt re: same; emails w/ Huron re same; emails and telephone conferences with Maria Ruggeri, R. Lopez, L. Gomez, Modesto re: same; review ballot tabulations	1.00
06/22/20	HBM	Deal with multiple creditor/participant inquiries	.70
06/23/20	AGL	Emails from G. Fajardo, R. Lopez re: claims/ballot inquiries; telephone conference and email from Johanna, J. Jorge, Imy Niass, M. Saguero, F. Saguero, H. Van Eer re: same	.80
06/23/20	HBM	Review objection to confirmation; emails re: same; conference with A. Lizotte re: same	.40
06/23/20	HBM	Review and respond to various issues re: claims votes	.50
06/24/20	AGL	Emails with S. Tulsa, A. Pinto, J. Duran re: ballots	.30
06/24/20	AGL	Emails, telephone conferences with court re: confirmation objections, claim dispute overlap; emails from court re: request for information on participant filings emails with Huron re: same	.60
06/24/20	AGL	Revise notices, work on noticing for plan confirmation, translations; emails with Huron, BMC re: same	1.00
06/24/20	HBM	Review and respond to participant inquiries re: voting, etc.; emails re: same	1.50
06/25/20	AGL	Email to BMC, Huron re: reconciliation of plan objections	.20
06/25/20	AGL	Review, file and serve BMC notice re: confirmation hearing	.20
06/25/20	AGL	Review ballot update; conference with BMC, Huron re: capturing ballot information post-confirmation	.30
06/25/20	AGL	Follow up emails with Jose DeJesus, S. Tulsa re: ballots; emails with J. Sternklar, Huron re: T. Bourke claim, ballot; emails with X. Yi re: claim status, case	.40
06/26/20	AGL	Emails with Jose de Jesus re: interpretation of the plan; email from M. Cordovil re: plan hearing notice	.30
06/26/20	MXC	Review docket re: objections to plan; draft chart re: same	.80
06/29/20	AGL	Review objections to plan by L. Jiminez, A. Castro	.30
06/29/20	AGL	Emails with Huron, BMC re: post-deadline capture of participant payment information; review ballot update	.40
06/29/20	AGL	Review community group draft objection to confirmation; telephone conferences with S. Darr, N. Cohen re: amendments to plan	.60

06/29/20	AGL	Begin drafting confirmation order; review service issues	1.00
06/29/20	AGL	Draft report of plan balloting; emails with BMC re: their affidavit, charts	1.50
06/29/20	HBM	Multiple calls and emails re: claims, ballots, etc.	1.30
06/30/20	AGL	Prepare for and attend conference call with court re: setup for confirmation hearing; email to Huron, BMC re: same	.40
06/30/20	AGL	Emails from R. Liza, S. Abreau, J. Labrodor, H. Rodrigues, E. Hernandez, K. Santos, P. Matute re: ballot access; emails with BMC re: AFC ballots	.70
06/30/20	AGL	Work on resolution of plan objection by community group; review terms of plan; emails to BMC, Huron; draft stipulation; telephone conference with N. Cohen; review N. Cohen limited objection	2.00
06/30/20	HBM	Deal with claims and ballot issues; emails and telephone calls re: same	1.20
06/30/20	MXC	Update chart re: objections	.50

Timekeeper

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ANDREW G. LIZOTTE	79.20	615.00	48,708.00
ANDREW G. LIZOTTE	28.10	625.00	17,562.50
ANDREW G. LIZOTTE	134.60	650.00	87,490.00
CHARLES R. BENNETT, JR.	.30	650.00	195.00
CHARLES R. BENNETT, JR.	38.90	675.00	26,257.50
CHRISTOPHER M. CONDON	36.90	535.00	19,741.50
D. ETHAN JEFFERY	4.10	650.00	2,665.00
HAROLD B. MURPHY	5.80	650.00	3,770.00
HAROLD B. MURPHY	92.70	675.00	62,572.50
KATHLEEN R. CRUICKSHANK	3.90	595.00	2,320.50
MANDY CASPERSON	2.30	235.00	540.50
MELISSA M. NUTTER	.80	235.00	188.00
MICHAEL K. O'NEIL	23.90	360.00	8,604.00

Total Fees

\$280,615.00

EXHIBIT F

SERVICES RELATING TO LITIGATION WITH PIEC

(Category 4)

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>
04/18/18	AGL	Emails with M. O'Neil re: Hughes injunction hearing in MDL; review pleadings	.30
04/18/18	MKO	Review MDL papers re: John Hughes PI motion and hearing; memo to A. Lizotte re: same	.50
04/30/18	AGL	Conference with C. Bennett re: PIEC request	.20
04/30/18	HBM	Review letter from B. Bonsignore; conference with A. Lizotte re: same	.30
04/30/18	HBM	Review First Circuit decision re: property of estate; memo to C. Bennett and A. Lizotte re: same	.40
05/01/18	AGL	Review PIEC document request; telephone conference and email to Huron re: same	.30
05/02/18	AGL	Draft response to PIEC letter re: "duty to cooperate"	1.00
05/02/18	CRB	Edit letter to PIEC	.30
05/03/18	AGL	Revise letter to PIEC re: request for "duty to cooperate"	.60
05/04/18	AGL	Email to W. Baldiga re: information request	.10
05/07/18	AGL	Review USDC order on motion to dismiss; conference with C. Bennett re: same	.30
05/07/18	AGL	Review latest circuit decision on property of estate - Montreal railway	.50
05/08/18	AGL	Conference with H. Murphy re: USDC order on motion to dismiss	.20
05/08/18	AGL	Telephone conference with T. Martin re: PIEC records request	.20
05/08/18	AGL	Review tax jurisdiction issues	.30
05/08/18	AGL	Prepare for and attend conference call with PIEC re: PIEC request for modifications to settlements - duty to cooperate, etc; telephone conference with SEC re: same	1.50
05/08/18	HBM	Review memo re: PIEC's request; conference with A. Lizotte re: same; prepare for call re: same	.40
05/08/18	HBM	Telephone call with W. Baldiga re: potential for settlement	.40
05/08/18	HBM	Prepare for telephone call with W. Baldiga, etc. re: case status and reports of PIEC	.60
05/08/18	MKO	Review MDL docket re: bank settlement; memo to A. Lizotte re: same	2.00

05/11/18	AGL	Review scope of bank confidentiality agreements;	.80
05/11/18	HBM	conference with C. Bennett, T. Martin re: same	
05/15/18	AGL	Review response to information request by PIEC;	.30
05/22/18	AGL	conference with A. Lizotte re: same	
05/22/18	AGL	Email to W. Baldiga re: PIEC document request	.10
05/22/18	AGL	Emails with trustee, PIEC re: requests for victim	.20
09/06/18	HBM	information	
09/06/18	HBM	Review latest article re: triangular transactions and	.70
09/26/18	AGL	memo re: same	
09/26/18	AGL	Review USDC order on triangular transactions;	.20
09/26/18	HBM	conference with C. Bennett re: same	
10/10/18	AGL	Review order of District Court re: summary	.40
10/10/18	CRB	judgment; brief conference with C. Bennett re:	
10/11/18	AGL	same; email re: same	
10/11/18	AGL	Emails re: PIEC motion to stay USDC ruling	.20
10/11/18	CRB	Review motion for stay	.20
10/11/18	CRB	Analysis of PIEC appeal to first Circuit and motion	1.00
10/11/18	CRB	for stay pending appeal; conference with C. Bennett	
10/11/18	CRB	Conference with A. Lizotte regarding PIEC request	.20
10/11/18	MKO	for stay	
10/11/18	MKO	Research re: likelihood of success in PIEC appeal	1.50
10/16/18	MKO	and motion to stay	
10/16/18	MKO	Review motion to stay and research legal issues re:	2.00
10/17/18	AGL	same	
10/17/18	AGL	Begin working on opposition to PIEC motion for	1.00
10/17/18	CRB	stay; conference with C. Bennett re: same	
10/17/18	CRB	Review case re: standard on granting stay of	1.20
10/17/18	MKO	judgment; and conference with M. O'Neil and A.	
10/17/18	MKO	Lizotte	
10/17/18	MKO	Draft motion to extend response deadline re: PIEC	1.20
10/17/18	MKO	motion to stay; email to K. Fisher re: same	
10/17/18	MKO	Review motion to stay, draft memo and conference	1.50
10/17/18	MKO	with C. Bennett and A. Lizotte re: response to same	
10/17/18	MKO	Research case law and draft memo re: response to	3.80
10/18/18	MKO	motion to stay	
10/18/18	MKO	Continue research and review of case law re: stay	4.00
10/19/18	AGL	motion in PIEC appeal	
10/19/18	AGL	Begin work on opposition to PIEC stay motion -	4.00
10/19/18	MKO	likelihood of success on merits	
10/19/18	MKO	Continue research re: standards for stay pending	5.20
10/22/18	HBM	appeals; draft memo re: same	
10/22/18	MKO	Telephone call from W. Baldiga re: case status and	.30
10/22/18	MKO	issues	
10/22/18	MKO	Additional case law research re: stay pending appeal	1.50
10/22/18	MKO	Draft opposition to motion to stay pending appeal	2.60

10/23/18	AGL	Work on draft opposition to PIEC motion for stay pending appeal	1.00
10/23/18	CRB	Review and edit response to PIEC motion for stay	.80
10/23/18	MKO	Draft, review and revise opposition to motion re: stay of pending appeal	4.20
10/24/18	AGL	Review circuit appellate rules, PIEC statement of issues and designation of record	.70
10/24/18	CRB	Review rule re: requirements on Appeal of the Dos Santos litigation relating to Record, Appendix and Statement of Issues	.40
10/24/18	MKO	Review distinction of record and statement of issues filed by PIEC; confer with C. Bennett and A. Lizotte re: response to same	1.50
10/25/18	AGL	Work on counter statement of issues, counter designation of appear record - PIEC	1.00
10/25/18	CRB	Draft opposition to PIEC motion for stay pending appeal	2.40
10/25/18	HBM	Conference with A. Lizotte and M. O'Neil re: appeal, issues, status, strategy and email re: same	.40
10/25/18	MKO	Continued case law research re: stay standards; memo re: same	2.00
10/26/18	CRB	Draft opposition to PIEC motion for stay	2.90
10/29/18	AGL	Analysis of impact of PIEC request for stay pending appeal, injunction; conference with C. Bennett re: same	1.00
10/29/18	AGL	Work on revisions to opposition to PIEC motion for stay; conferences with H. Murphy, C. Bennett re: same	4.00
10/29/18	CRB	Edits to opposition to stay; conference with A. Lizotte; conference with H. Murphy and A. Lizotte	2.40
10/29/18	HBM	Work on opposition to motion for stay pending appeal; conference with team re: same	1.50
10/29/18	MKO	Review and revise opposition to PIEC stay motion	.40
10/29/18	MKO	Confer with H. Murphy, A. Lizotte re: PIEC stay motion	.50
10/29/18	MKO	Additional case law research re: PIEC stay opposition	2.50
10/30/18	AGL	Additional work on opposition to PIEC motion for stay pending appeal; legal research re: serious/unsettled questions; conference with H. Murphy re: same	6.00
10/30/18	CRB	Conference with A. Lizotte re: brief in opposition to PIEC's request for stay	.30
10/30/18	HBM	Several conferences with A. Lizotte re: opposition to motion for stay and strategy; review and revise latest draft	2.50

10/30/18	MKO	Conference with H. Murphy, A. Lizotte re: stay opposition	.30
10/30/18	MKO	Review and revise opposition to stay motion; memo to A. Lizotte re: same; conference with A. Lizotte re: same	1.50
10/30/18	MKO	Research re: requirement on stay pending appeal; draft section of opposition to stay re: same	1.60
10/30/18	MKO	Additional case law research and draft memo re: question of law and stay pending appeal	1.80
10/31/18	AGL	Final revisions to opposition to PIEC motion to stay pending appeal; conferences with H. Murphy re: same (8.0)	7.00
10/31/18	CRB	Edits to the brief in opposition to the PIEC request for stay	.70
10/31/18	CRB	Finalize opposition to stay request by PIEC	.80
10/31/18	HBM	Final review and revisions to opposition to motion for stay pending appeal; conference with A. Lizotte and C. Bennett re: same	1.80
10/31/18	MKO	Conference with A. Lizotte and final revisions to opposition to stay motion	1.30
10/31/18	MKO	Additional research and revisions to opposition motion to stay pending appeal	1.40
11/01/18	AGL	Telephone conference with Trustee re: response to PIEC stay motion	.10
11/01/18	AGL	Review injunction pleadings against J. Hughes in MDL action	.20
11/01/18	MKO	Review Hughes (MDL) injunction motion; memo to A. Lizotte re: same	.40
11/02/18	AGL	Work on counter statement of issues, counter designation of records, PIEC appeal; conference with C. Bennett	1.50
11/02/18	MKO	Draft counterdesignation of issues and record for PIEC appeal; confer with A. Lizotte and C. Bennett re: same	1.70
11/05/18	AGL	Edits to statement of issues, designation of records; conference with H. Murphy, C. Bennett re: same	1.00
11/05/18	CRB	Conference re: Appellate Rules on the P.I.E.C. appeal	.60
11/05/18	MKO	Review and revise counter-designation of issues; email to A. Lizotte re: same	.30
11/05/18	MKO	Research re: appellate procedures; conference with C. Bennett and A. Lizotte re: same	2.30
11/06/18	AGL	Review PIEC latest term sheet, past communications	.80
11/06/18	AGL	Work on first circuit appendix/record issues; telephone conference J. Stoil, M. O'Neil	.80

11/06/18	MKO	Confer with A. Lizotte; telephone call with J. Stoll and K. Fisher re: designation of appendix	.50
11/06/18	MKO	Review and revise joint designation of appendix; email to K. Fisher and J. Stoll re: same	1.10
11/07/18	AGL	Review edits to joint designation appendix/record	.30
11/07/18	MKO	Review and revise designation of appendix; conference with A. Lizotte re: same	1.50
11/13/18	HBM	Review District Court Order and email re: same; conference with A. Lizotte re: same	.30
11/13/18	HBM	Telephone call with W. Baldiga re: case status, issues, potential for settlement; conference with A. Lizotte re: same	.50
11/15/18	AGL	Assemble documents prepared during PIEC mediation	1.00
11/15/18	MKO	Review court filing re: briefs schedules and local rules re: brief and appendix; memo to file re: same	.50
11/21/18	AGL	Additional review of document history with PIEC on mediation efforts	.60
11/26/18	AGL	Emails re: status of PIEC negotiations	.20
11/30/18	AGL	Review status of PIEC negotiations, open issues; conferences with W. Baldiga, Trustee re: same	2.00
11/30/18	HBM	Telephone call with W. Baldiga re: potential settlement of PIEC dispute	.60
12/05/18	AGL	Telephone conference with Trustee re: PIEC negotiations; review open issues	.30
12/06/18	AGL	Work on reconciling net winner/loser information requested by PIEC	.50
12/11/18	AGL	Review open issues in PIEC dialogue, shared defendants, competing claims; conference with C. Bennett	.50
12/12/18	AGL	Telephone conference with Kellie Fisher re: appellate appendix issues	.20
12/12/18	AGL	Work on third party release issues, PIEC; legal research re: same	3.50
12/12/18	MKO	Conference with A. Lizotte and call with K. Fisher re: appendix issue	.30
12/13/18	AGL	Conference with PIEC, C. Bennett re: appellate appendix, brief schedule	.40
12/13/18	MKO	Review and revise amendment to joint designation of appendix; memo to K. Fisher re: same	.40
12/17/18	AGL	Review PIEC designation of appendix	.20
12/18/18	AGL	Conference with Kellie Fisher, C. Bennett re: first circuit briefing schedule	.30
01/25/19	AGL	Initial review of PIEC first circuit brief	1.20

01/25/19	ANM	Conference with C. Bennett re: Dos Santo Appeal and review of selected Summary Judgment pleadings in 15-04055 and 4:18-cv-40007-TSH; analyze said dockets for same; obtain and download responsive documents; coordinate with office services for production of physical copies in binders; analyze final product; brief follow-up conference with C. Bennett re: final product and next steps	2.50
01/25/19	CRB	Review PIEC appeal brief; and conference with S. Lu regarding reply brief	.60
01/25/19	MKO	Review First Circuit order in PIEC appeal; memos to C. Bennett and H. Murphy re: same	.50
01/29/19	CRB	Review Judge Hillman's Opinion re: defendant's motion to dismiss in MDL action	.40
01/29/19	HBM	Review District Court decision on motion to dismiss; conference with C. Bennett re: same	.80
01/29/19	MKO	Memos to H. Murphy, S. Lu re: First Circuit brief schedule	.30
01/29/19	MKO	Review orders re: MDL motions to dismiss; conference with C. Bennett and H. Murphy re: same	1.00
01/30/19	AGL	Review District court MDL decisions - motions to dismiss	1.00
01/30/19	AGL	Conference with C. Bennett re: response brief in PIEC first circuit appeal; review prior orders, motions on net equity, Ponzi findings	1.50
01/30/19	CRB	Review briefs in connection with First Circuit appeal, including the briefs filed by PIEC and the Trustee in the Bankruptcy Court and objection and response in the U.S. District Court; and conference with A. Lizotte	2.60
01/30/19	MKO	Review orders on motion to dismiss decisions; draft memo to H. Murphy and A. Lizotte re: same	.60
01/31/19	CRB	Work on outline for the reply brief to First Circuit	.90
01/31/19	SL	Review and analysis of motion papers for appeal to First Circuit	6.30
02/01/19	CRB	Conference with S. Lu re: Appeals Court brief, structure of theories and background	.90
02/01/19	SL	Meeting with C. Bennett; reviewing briefs and case law for Appeal	5.10
02/05/19	MKO	Review motion to dismiss decision; draft memo re: same	2.80
02/05/19	SL	Legal research to support appellee brief	2.50
02/06/19	MKO	Continue review of motion to dismiss decision; draft memo re: same	1.20
02/06/19	SL	Legal research to support appellee brief	3.70

02/07/19	AGL	Prepare for and attend conference re: preparation for first circuit brief - PIEC	2.50
02/07/19	CRB	Meeting to consider appellate argument and reply brief	1.10
02/07/19	HBM	Prepare for and attend meeting with appeal team re: issues and strategy	1.80
02/07/19	HBM	Review appeal brief and outline preliminary thoughts and issues	4.50
02/07/19	SL	Legal research to support appellee brief; reviewing underlying documents	5.50
02/08/19	AGL	Review MDL docket, PIEC standing, representation	.30
02/08/19	AGL	Analysis of prior briefs, proposed findings in PIEC circuit appeal; review net equity pleadings, treatment in Bankruptcy, District Court; conferences with S. Lu re: preparation of first circuit brief	6.00
02/08/19	HBM	Work on brief outline and revisions re: same	3.50
02/08/19	MKO	Review MDC motions to dismiss decisions; research applicable law re: same; draft memo to file re: same; review and revise same	3.20
02/08/19	SL	Legal research to support appellee brief; reviewing underlying documents; drafting outline of opposing arguments	5.10
02/10/19	SL	Reviewing underlying documents; drafting outline of appellee arguments	4.00
02/11/19	AGL	Emails with PIEC, C. Bennett re: PIEC request for payment processor data	.20
02/11/19	CRB	Conference with A. Lizotte and S. Lu re: appellate brief	.90
02/11/19	SL	Reviewing underlying documents; drafting outline of appellee arguments; meetings with C. Bennett re: strategy and outline	6.30
02/12/19	AGL	Analysis of prior briefs re: PIEC dispute; research estate authority to recover assets transferred in fraud	1.50
02/12/19	AGL	Review Ogden decision, J. Hoffman ruling; conference with S. Lu re: defeasible interest, constructive possession	1.50
02/12/19	CRB	Conference with S. Lu re: appeal brief and structure of argument	.30
02/12/19	SL	Reviewing underlying documents; drafting outline of appellee arguments; meetings with C. Bennett, A. Lizotte	5.20
02/13/19	AGL	Additional legal research re: court remedies to address fraud - PIEC appeal	1.00
02/13/19	SL	Drafting outline of appellee arguments	2.90
02/14/19	AGL	Conference with S. Lu re: cases on fashioning relief from a fraud; review/annotate cases	.50

02/14/19	AGL	Further analysis of prior PIEC briefs, constructive possession and interest in property	.60
02/14/19	SL	Beginning drafting of appellee brief	5.60
02/15/19	SL	Drafting Appellee brief	3.40
02/16/19	SL	Drafting Appellee brief	1.90
02/17/19	SL	Drafting Appellee brief	8.00
02/18/19	SL	Drafting Appellee brief	10.20
02/19/19	AGL	Conference with S. Lu re: status of first circuit brief	.50
02/19/19	CRB	Conference with S. Lu regarding Appeals Court brief, structure, outline and issues	.70
02/19/19	HBM	Work on argument section of brief	3.00
02/19/19	SL	Drafting Appellee brief	14.00
02/20/19	AGL	Begin review of draft first circuit brief - PIEC; assemble lower court pleadings, order; lengthy conferences with S. Lu, H. Murphy re: same; review Ogden decision	3.50
02/20/19	CRB	Review appeal brief; and conference with H. Murphy	1.70
02/20/19	HBM	Work on First Circuit brief; review and revise latest draft; several conferences with S. Lu re: same	4.00
02/20/19	MKO	Review issues re: PIEC brief statement of facts; review trustee's statement of facts and prior briefing re: same; memo to file; email to S. Lu re: same	2.50
02/20/19	SL	Drafting Appellee brief; meeting with H. Murphy, C. Bennett, A. Lizotte	13.80
02/21/19	AGL	Further analysis of first circuit draft; brief - PIEC; work on fact section	4.00
02/21/19	CRB	Conference re: brief	.60
02/21/19	HBM	Work on First Circuit brief; several conferences with team re: same	2.80
02/21/19	SL	Drafting Appellee brief, focusing on statement of case; meetings with C. Bennett and A. Lizotte and H. Murphy	9.40
02/22/19	AGL	Work on PIEC brief-statement of the case; research citations	2.50
02/22/19	AGL	Review additional cases on transfer/control-PIEC circuit brief; conferences with S. Lu re: same	3.00
02/22/19	CRB	Edits to Statement of Case	.70
02/22/19	CRB	Conference with S. Lu re: brief - argument and structure, exhibits and statement of facts	1.40
02/22/19	HBM	Work on appeal; several conferences with team re: same	2.50
02/22/19	MKO	Review and revise facts section to First Circuit brief; memo and conference with A. Lizotte re: same	2.50
02/22/19	SL	Drafting Appellee brief; meetings with C. Bennett and A. Lizotte	7.10

02/24/19	SL	Revisions and drafting for Appeal brief	8.50
02/25/19	AGL	Work on revisions to statement of the case; meeting with C. Bennett, S. Lu re: PIEC brief	2.50
02/25/19	CRB	Work on brief and edits; various conferences with S. Lu and A. Lizotte; and draft, edits to statement of case	5.30
02/25/19	MKO	Review and revise brief, add citations to same	2.00
02/25/19	MMN	Draft certificate of good standing request re: S. Lu; to/from Massachusetts Supreme Judicial Court ("SJC") re: submission of certificate request; telephone conference with SJC clerk, M. Looney; conference call with First Circuit clerk's office; draft application and oath for admission to practice re: S. Lu admission to First Circuit	2.00
02/25/19	SL	Meetings with C. Bennett and A. Lizotte; revisions and drafting of Appellee brief	6.80
02/26/19	AGL	Analysis of updated appellate brief - PIEC; follow up conference with H. Murphy, C. Bennett, S. Lu re: revisions	4.50
02/26/19	CRB	Conference; and work on First Circuit brief	.60
02/26/19	CRB	Review brief; edit; conference	2.90
02/26/19	HBM	Work on appeal brief; review and revise latest draft; several conferences with team re: same	4.00
02/26/19	MKO	Review latest Madoff decision; update memo to file re: same	.60
02/26/19	MKO	Review and revise brief re: updates to statement of facts and memos from S. Lu re: same	2.30
02/26/19	MMN	To/from Massachusetts Supreme Judicial Court re: certificate of good standing (for S. Lu) ready for pick up	.20
02/26/19	SL	Meetings with H. Murphy, C. Bennett, and A. Lizotte; revisions to Appellee brief for First Circuit	10.50
02/27/19	AGL	Further work on PIEC appeal brief; conference with S. Lu	1.50
02/27/19	CRB	Finalize review of brief	1.60
02/27/19	CRB	Work on appellate brief; conference; and follow up	2.70
02/27/19	HBM	Review and revise latest draft of brief; conference with team re: same	4.00
02/27/19	MKO	Review and revise brief; review addendum and insert citations	3.50
02/27/19	MMN	Conference with S. Lu re: tomorrow's filing (appellee brief)	.20
02/27/19	MMN	Draft appellee brief caption page, compliance, and certificate of service pages	.50

02/27/19	SL	Meetings with H. Murphy, C. Bennett, and A. Lizotte; revisions to Appellee Brief and associated drafting	12.80
02/28/19	AGL	Final review/revisions to PIEC appeal brief	1.50
02/28/19	CRB	Edits; and finalize the First Circuit Brief	2.60
02/28/19	HBM	Final review and revisions to appeal's brief; several conferences with team re: same	2.50
02/28/19	MKO	Review and revise brief; conference and calls with M. Nutter and S. Lu re: same	1.30
02/28/19	MKO	Review and revise brief and add addendum cites to same	1.70
02/28/19	MKO	Review procedures re: First Circuit filings; draft memo to M. Nutter and S. Lu re: same	2.40
02/28/19	MMN	Draft addendum page to appellee brief	.10
02/28/19	MMN	Review and edit appellee's brief (formatting, table of contents and authorities); emails between M. O'Neil and S. Lu re: same; create PDF re: accompanying addendum; final brief in the First Circuit Court of Appeals	3.50
02/28/19	SL	Meetings with H. Murphy and C. Bennett; final revisions; meetings with paralegal; coordinating assembly of record and filing	7.50
03/05/19	MMN	Oversee preparation and tender of appellee brief to First Circuit	.40
03/06/19	AGL	Telephone conference with K. Shacter re: PIEC discovery request	.10
03/06/19	AGL	Conference with C. Bennett, J. Toomey re: discovery in PIEC class action	.50
03/06/19	MMN	Draft letter to clerk's office for the First Circuit enclosing nine (9) copies of Brief of Plaintiff-Appellee Stephen Darr	.50
03/12/19	HBM	Review recent decision re: estate claims and unjust enrichment; memo re: same	.50
03/19/19	AGL	Conference with H. Murphy re: MDL status conference	.20
03/19/19	HBM	Conference with A. Lizotte re: issues and status re: MDL	.20
03/21/19	AGL	Conference with PIEC re: access to KCC re: service lists; review KCC retention issues; conference with Trustee, C. Bennett, H. Murphy re: same	.80
03/22/19	AGL	Research cases on void/voidable title	.50
03/22/19	AGL	Analysis of PIEC reply brief - 1st circuit	1.00
03/22/19	CRB	Conference with S. Lu re: research on sur-reply issues; and follow-up re: preliminary findings	1.80
03/22/19	CRB	Review PIEC reply brief; and conference regarding additional research and possible sur-reply	2.90

03/22/19	HBM	Review reply brief of PIEC; conference with team re: issues and strategy	1.50
03/22/19	MMN	Conference with C. Bennett re: reply brief citation; compile and print select cases; email same to C. Bennett and S. Lu	.70
03/22/19	SL	Meetings with C. Bennett and H. Murphy and A. Lizotte; reviewing Appellant's Reply brief; researching for possible sur-reply	7.00
03/24/19	SL	Researching cases for planned surreply	3.10
03/25/19	AGL	Research sur-reply issues for first circuit brief	.50
03/25/19	CRB	Conference re: motion for leave to file sur-reply	.60
03/25/19	CRB	Review case for PIEC brief regarding effect of illegal contract; and review cases re: Ponzi scheme interest void and voidable	1.20
03/25/19	CRB	Conference with S. Lu re: background research; and conference with H. Murphy and S. Lu to review and discuss reply brief and basis for sur-reply	1.30
03/25/19	HBM	Email and telephone conference with B. Baldiga re: appeal; emails re: same	.60
03/25/19	HBM	Review cases cited by PIEC in Reply; conference with trustee re: same, sur-reply	2.30
03/25/19	MKO	Research and review applicable case law, procedural rules, secondary sources re: motion for leave to further sur-reply; conference with H. Murphy, C. Bennett, S. Lu re: same	3.70
03/25/19	SL	Meetings with C. Bennett and H. Murphy re: case strategy and surreply	2.90
03/26/19	SL	Research for appeal surreply	2.50
03/27/19	SL	Research and drafting surreply	4.30
03/28/19	SL	Drafting surreply	5.40
03/29/19	SL	Drafting surreply	4.30
03/31/19	SL	Finished draft of surreply for first circuit appeal	5.60
04/01/19	CRB	Review sur-reply brief; and conference to edit and finalize brief	1.80
04/01/19	HBM	Review draft surreply; conference with S. Lu and C. Bennett re: issues and revisions	2.00
04/01/19	SL	Meetings with H. Murphy and C. Bennett re: surreply for appeal; drafting revisions	7.10
04/02/19	AGL	Review MDL emails re: notice lists, mediation; conference with H. Murphy, B. Baldiga re: same	.50
04/02/19	HBM	Telephone call with S. Darr re: mediation (First Circuit) claims	.40
04/02/19	MKO	Review research re: motion for leave to file supplemental brief in PIEC appeal; memos to S. Lu re: same	.60

04/02/19	MMN	Oversee coding and insertion of table of contents and authorities; review draft and make final edits to table of authorities; conference call with (Luticia) clerk's office; emails between S. Lu re: motion for leave to file notice of appearance; electronically file (2) motions for leave (notice of appearance; surreply)	4.00
04/02/19	SL	Final revisions and drafting associated documents for surreply brief for first circuit appeal	3.70
04/03/19	AGL	Review emails re: first circuit mediation conference; conference with H. Murphy, C. Bennett re: same; research government role in mediation requested by PIEC	.70
04/03/19	HBM	Emails re: mediation; telephone call with W. Baldiga re: same	.60
04/04/19	AGL	Telephone conference and emails with R. Bonsignore re: mediation, participant claim/notice lists; research prior documents produced to PIEC re: claims, lists; conference with Huron re: same	1.00
04/04/19	HBM	Telephone call with R. Bonsignore re: mediation meeting	.30
04/04/19	HBM	Multiple emails re: case status; telephone call with W. Baldiga re: same	.40
04/08/19	MKO	Case law research re: derivative claims and plan injunction effects on same	.80
04/16/19	AGL	Review mediation conference memo from First Circuit court	.30
04/17/19	AGL	Emails and telephone conferences with PIEC, Huron re: notice lists, conference with H. Murphy re: same	.50
04/18/19	AGL	Review open issues for PIEC mediation	.50
04/24/19	AGL	Conference with trustee, H. Murphy re: preparation for PIEC mediation; conference with C. Bennett re: same, class action issues	.80
04/24/19	AGL	Telephone conferences and emails with Huron re: PIEC requests, Esam claim analysis	1.10
04/24/19	HBM	Emails re: mediation; telephone call with S. Darr re: same	1.00
04/30/19	AGL	Prepare for 5/1 mediation; conference with H. Murphy	.30
04/30/19	HBM	Work on issues re: tomorrow's mediation; brief conference with A. Lizotte re: same	.70
05/01/19	AGL	Prepare for and attend premediation meeting with PIEC	3.30
05/01/19	CRB	Conference with A. Lizotte re: class action settlement proposal; and meeting with the P.I.E.C.	.60

05/01/19	HBM	Prepare for and attend settlement conference with trustee and PIEC	3.00
05/13/19	AGL	Emails and telephone conference with Huron, PIEC re: participant lists	.50
05/13/19	AGL	Conference with H. Murphy, Trustee re: today's mediation with PIEC, settlement alternatives; email from R. Bonsignore re: same	1.00
05/13/19	HBM	Review information for PIEC; conference with A. Lizotte and C. Bennett re: same; email to Trustee re: same	.70
05/13/19	HBM	Prepare for and attend First Circuit mediation	5.50
05/14/19	HBM	Review issues re: transfer raised by PIEC	.80
05/17/19	AGL	Telephone conference with T. Martin re: bate stamping documents for PIEC	.20
06/03/19	HBM	Email re: tomorrow's mediation re: First Circuit appeal	.30
06/04/19	HBM	Prepare for and attend first circuit mediation	3.00
06/18/19	HBM	Multiple emails with PIEC and Judge	.50
07/08/19	MMN	Email from C. Bennett re: surreply; review brief and first circuit civil procedures; draft letter to clerk's office re: tendering (9) copies of surreply to justices; conference with S. Lu re: same	1.10
07/26/19	AGL	Review first circuit hearing notice - PIEC action	.10
07/29/19	AGL	Research new Stanford decision on third party injunctions	1.00
08/05/19	MMN	Emails between C. Bennett and S. Lu re: First Circuit's oral argument designation form; view and complete form; emails and conference between S. Lu re: same	1.70
08/05/19	SL	Completing designation form; meeting with H. Murphy; assembling materials for preparation for oral argument	1.70
08/06/19	HBM	Review Fifth Circuit decision and email to S. Lu and C. Bennett re: same and issues	.40
08/06/19	MMN	Emails between D. Konusevska and D. Meyer re: upcoming designation form filing; conference with S. Lu re: same	.80
08/20/19	SL	Initial preparation for oral arguments; analysis of briefs and beginning outline	3.20
08/21/19	CRB	Conference re: First Circuit Appeal	.40
08/21/19	HBM	Begin work on appeal preparation; review Pru record; conference with S. Lu re: same and issues and cases to be summarized, etc.	2.00

08/21/19	MMN	Conference and emails between S. Lu re: First Circuit procedures; research oral argument, operating, and terms and sitting procedures; email S. Lu results	2.00
08/21/19	SL	Meeting with H. Murphy re: preparation for oral argument and outline (1.0); drafting notes for follow-up preparation (.3)	1.30
08/22/19	HBM	Work on appeal preparation	2.00
08/22/19	SL	Drafting outline for oral arguments	5.50
08/23/19	CRB	Conference with S. Lu regarding possible issues and questions for preparation for appellate argument	.60
08/23/19	MMN	Chase down original joint appendix (volumes 1-4) filed in the First Circuit	1.50
08/23/19	SL	Meeting with paralegal re: rules for oral argument and assembly of record and outlines	.80
08/25/19	SL	Preparation of outline for oral arguments	4.50
08/26/19	HBM	Work on appeal brief and preliminary outline of appeal issues and presentation; conference with S. Lu re: same, revisions and additions re: same	3.00
08/26/19	MMN	Email between S. Lu re: court calendar; telephone conference with D. Toomey, First Circuit re: same; follow-up with S. Lu re: same	.70
08/26/19	SL	Preparation of outline for oral arguments; review of cases cited	6.90
08/27/19	HBM	Review and revise draft outline of oral argument; conference with S. Lu re: revisions and additions re: same	2.00
08/27/19	MMN	Emails between S. Lu re: unjust enrichment; gather and analyze MDL (Dos Santos) and Oliveria matters re: multiple complaints, subsequent orders, motions to amend	4.00
08/27/19	SL	Completing draft outline for oral argument; meeting with H. Murphy re: same; drafting additions to outline and review of key cases	10.30
08/28/19	CRB	Conference with S. Lu to review and consider First Circuit Appellate Argument	.60
08/28/19	HBM	Review and revise latest draft of appellate argument and case analysis; conference with S. Lu re: same	1.50
08/28/19	MMN	Emails between S. Lu re: court calendar and panel	.40
08/28/19	SL	Completing additional draft of outline; drafting case summaries; meeting with paralegal re: additional documents needed; meetings with H. Murphy re: status of preparation	9.50
08/29/19	CRB	Conference with S. Lu re: TelexFree PIEC Appeal	.60
08/29/19	MMN	Conference with S. Lu re: oral argument; conference call with Lexis re: case indexing	1.00

08/29/19	SL	Completing final outline and case summaries for oral argument; meeting with H. Murphy re: same	5.00
08/30/19	HBM	Work on appeal's oral argument	2.00
08/30/19	MMN	Conference with S. Lu re: upcoming first circuit oral argument/authorities and other various proceeding papers; gather cases via Lexis Advanced and prepare working binders re: same	4.00
09/01/19	SL	Additional review of key cases and outline in preparation for oral arguments	4.00
09/02/19	HBM	Work on appeal preparation.	3.50
09/03/19	HBM	Work on appeal preparation, outline and revisions re: same; several conferences with S. Lu re: same	6.50
09/03/19	SL	Meetings with H. Murphy re: revisions to outline; preparing for oral arguments	5.50
09/04/19	SL	Final revisions to outline and preparation; attendance at oral arguments; post-argument discussions	6.70
09/25/19	AGL	Telephone conference with C. Bennett, Trustee re: PIEC document request, order on motion to quash; search docket re: same	.50
10/04/19	AGL	Telephone conferences with trustee re: PIEC document request; email with R. Bonsignore re: same	.20
10/04/19	HBM	Emails to and from PIEC re: discovery	.30
10/08/19	AGL	Emails with M. Greenberg re: production of 2004 bank documents	.20
10/08/19	AGL	Emails with Huron re: PIEC request for documents; search for and review subpoena	.70
10/09/19	AGL	Telephone conference and emails with Huron re: PIEC data request, delivery; work on production of documents	.80
10/10/19	AGL	Letter to M. Greenberg re: PIEC document production	1.00
10/11/19	AGL	Emails and telephone conferences with M. Greenberg re: PIEC electronic production	.20
10/14/19	AGL	Emails from PIEC, Huron re: document production follow up	.20
10/18/19	AGL	Emails with Huron re: PIEC document access	.20
10/29/19	AGL	Conference with H. Murphy, C. Bennett re: 1st circuit decision	.30
10/29/19	HBM	Review First Circuit decision; email re: same; conference with S. Lu re: costs	.80
10/29/19	MMN	Conference with S. Lu re: costs	.10
10/29/19	SL	Review of First Circuit decision; meetings with C. Bennett, H. Murphy, and A. Lizotte	2.00

10/30/19	AGL	Review first circuit decision on rights to triangular transactions	.50
10/30/19	SL	Review of rules applicable to costs application; meeting with admin staff	1.30
10/31/19	AGL	Conference with Huron re: 1st circuit PIEC decision	.20
11/05/19	HBM	Emails re: case status; review issues with PIEC settlement	.70
11/06/19	AGL	Analysis of PIEC settlements in MDL	1.00
11/06/19	AGL	Conferences with H. Murphy, C. Bennett re: PIEC decision, status of class action; search and review prior settlement proposals	1.50
11/06/19	HBM	Conference with C. Bennett re: class actions, First Circuit decision and issues with PIEC; review latest filing by PIEC	.50
11/07/19	AGL	Conference with C. Bennett, H. Murphy re: class action strategy	.20
11/07/19	CRB	Letter to R. Bonsignore re: MDL and claims against Net Winners	.60
11/07/19	HBM	Emails re: PIEC issues; conference with C. Bennett re: same	.40
11/07/19	HBM	Review and revise memo for Webster re: First Circuit decision; conference with S. Lu re: same	.60
11/07/19	HBM	Review trustee opposition in Madoff re: application of 548 to foreign defendants; draft memo re: same	1.30
11/07/19	HBM	Work on issues and strategy re: class actions; begin review of prior memos re: same	1.50
11/08/19	AGL	Conference with H. Murphy, C. Bennett re: PIEC document follow up	.20
11/08/19	HBM	Conference with C. Bennett re: information requested from PIEC re: unjust enrichment claims	.20
11/11/19	HBM	Memo re: judgment in adversary proceeding re: triangular and issues with PIEC	.50
11/11/19	MMN	Conference with S. Lu re: bill of costs; review draft bill of costs	.20
11/11/19	SL	Review of court order; review of rules re: costs application; drafting necessary documents; coordinating filing	2.00
11/12/19	AGL	Review draft revisions to class action term sheet; email to C. Bennett re: comments	.50
11/13/19	AGL	Conferences with H. Murphy, C. Bennett re: class action strategy, issues	.50
11/19/19	HBM	Review for First Circuit of Appeal; conference with C. Bennett re: same	.40
12/02/19	AGL	Analysis of fifth amended complaint filed by PIEC; search MDL docket re: status; conference with H. Murphy	3.00

12/02/19	HBM	Review 5th amended complaint of PIEC; conference with A. Lizotte re: issues re: same	.80
12/04/19	AGL	Emails from PIEC re: net loser data	.20
12/04/19	HBM	Review of PIEC re: information requests; brief conference with A. Lizotte re: same	.40
12/05/19	AGL	Review corrected fifth amended complaint filed in MDL	.50
12/05/19	HBM	Multiple emails to and from PIEC; brief conference with A. Lizotte re: same	.50
12/05/19	HBM	Review "corrected" PIEC statement re: dropping of claims v. distributions; conference with A. Lizotte re: same	.80
12/10/19	MMN	Online research re: awarded costs; telephone call to clerk's office re: same; emails between S. Lu re: same	1.10
12/11/19	MMN	Emails and telephone call with Social Law Library re: taxation of costs	.60
12/17/19	AGL	Review Nehra motion to dismiss in MDL action	.20
01/02/20	AGL	Work with D. Head re: reconciling 2017 and 2019 productions to PIEC	.80
01/07/20	AGL	Conference with C. Bennett re: Wells Fargo document requests	.20
01/14/20	AGL	Emails from US Trustee re: MDL litigation	.10
01/17/20	CRB	Review the Miranda Analysis for WFA	.30
01/20/20	AGL	Emails from J. Sorrondo re: Wells Fargo information request	.20
01/22/20	AGL	Prepare for and attend call with Adam Doerr re: bank request for discovery	.50
01/22/20	CRB	Conference call with Huron and Wells Fargo counsel re: discovery request and information	.50
01/28/20	HBM	Brief review of Telexfree subpoena for Wells; email re: same	.40
01/29/20	CRB	Conference call with Wells Fargo and Huron re: response to document subpoena and request for information	.60
02/20/20	CRB	Review Bonsignore affidavit and Craft affidavit	.90
02/21/20	HBM	Review certain filings in MDL action; conference with C. Bennett re: same	.60
03/03/20	AGL	Telephone conference with S. Darr re: PIEC settlements	.20
03/06/20	CRB	Email to S. Darr and T. Martin re: Wells Fargo subpoena and request	.20
03/12/20	CRB	Conference with S. Darr and T. Martin regarding Wells Fargo and discovery and Note	.40
03/19/20	AGL	Email with MDL decision on settlement agreements with Bose Commerce et al.	.10

03/20/20	HBM	Emails re: MDL and claims issues	.30
03/23/20	AGL	Telephone conference with trustee re: Clark request for documents	.20
03/23/20	CRB	Review various pleadings in the Securities Action in USDCT regarding settlement, Notice and extensions	.40
03/24/20	CRB	Monitor the Securities Action; and review notice sent to trustee re: settlement and form of notice to participants	.30
03/24/20	HBM	Review proposed order and email re: district court action; email re: same	.40
03/30/20	AGL	Review preliminary settlement approval order, agreement notices in MDL action	1.30
04/17/20	AGL	Review class action settlement notice in MDL; email from S. Dwoskin re: same	.30
04/20/20	AGL	Emails with S. Dwoskin re: MDL class action notice	.20
04/20/20	AGL	Review latest class action settlement notice of MDL	.20
04/20/20	AGL	Telephone conference with S. Darr re: MDL settlement notices, coordination issues; review and revise proposed notice to participants	.60
05/01/20	AGL	Review emails re: amendment to pleadings in MDL action	.20
05/07/20	AGL	Telephone conferences with David Chaffin re: MDL litigation; conference with C. Bennett re: same	.40
05/07/20	CRB	Conference call with counsel for MDL relating to the Trustee document production	.20
05/08/20	AGL	Research re: document production to PIEC in connection with MDL action	1.00
05/11/20	AGL	Conference with C. Bennett re: bank request for documents in MDL	.20
05/11/20	CRB	Telephone conference with D. Chaffin and other attorney for class action defendants regarding Trustee production to PIEC; telephone conference with A. Lizotte; and Email to Huron	.80
05/11/20	HBM	Emails from PIEC re: plan issues; review plan re: same and emails re: same	.70
05/12/20	CRB	Review emails relating to MDL defendants' request for documents from trustee; and draft response	.40
05/13/20	AGL	Review emails to Wells Fargo, Huron re: prior production of documents to PIEC	.30
05/14/20	AGL	Emails with D. Chaffin, C. Bennett re: Wells Fargo request for information, documents	.20
05/22/20	AGL	Emails with Court re: filings in Worcester by participants, relevance to MDL, Ch. 11 case	.20

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ANDREA N. MAZZARELLA	2.50	235.00	587.50
ANDREW G. LIZOTTE	48.10	615.00	29,581.50
ANDREW G. LIZOTTE	69.50	625.00	43,437.50
ANDREW G. LIZOTTE	7.40	650.00	4,810.00
CHARLES R. BENNETT, JR.	51.30	650.00	33,345.00
CHARLES R. BENNETT, JR.	8.40	675.00	5,670.00
HAROLD B. MURPHY	.70	625.00	437.50
HAROLD B. MURPHY	54.60	650.00	35,490.00
HAROLD B. MURPHY	48.80	675.00	32,940.00
MELISSA M. NUTTER	31.30	235.00	7,355.50
MICHAEL K. O'NEIL	53.80	360.00	19,368.00
MICHAEL K. O'NEIL	33.50	375.00	12,562.50
SHAWN LU	282.20	365.00	103,003.00
Total Fees			\$328,588.00

EXHIBIT G

SERVICES RELATING TO CLASS ACTION LITIGATION

(Category 5)

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>
04/02/18	AGB	E-mail correspondence with Huron re. % of ePOC filers who disputed aggregation; Complete review of latest version of TelexFree Martin expert report to conform text of Affidavit in support of Motion for Prejudgment attachment of Massachusetts-based defendant property	3.50
04/02/18	AGL	Review Trustee comments on expert report; conference with C. Bennett, T. Martin	1.50
04/02/18	CRB	Review Trustee's comments on expert report	.60
04/02/18	DMR	Work on expert testimony issues and communications with T. Martin re: same	1.70
04/03/18	AGB	Review comments to draft affidavits from T. Folkman (0.3), implement same (0.6); Discuss status with A. Lizotte (0.1)	1.00
04/03/18	AGL	Review draft Huron affidavit in support of prejudgment relief	.30
04/03/18	AGL	Telephone conferences and emails with Huron re: expert report; review proposed edits	1.20
04/03/18	DMR	Additional analysis of expert testimony/Daubert issues	1.20
04/04/18	AGL	Email to trustee re: expert report; work on addendum to report	1.50
04/04/18	DMR	Review and analysis of addendum to T. Martin's expert report	.80
04/05/18	AGL	Work on revisions to expert report and addendum, aggregation methodology; conferences with T. Martin, D. Rabinovitz re: same; review comments from J. Sorondo	4.00
04/05/18	DMR	Further analysis of aspects of aggregation process as it relates to expert testimony issues	1.10
04/06/18	AGL	Telephone conference with D. Bernstein re: status of Crosby, De La Ross deals	.30
04/06/18	AGL	Telephone conferences and emails with C. Bennett, Huron re: status of expert report; review further edits	1.30
04/06/18	DMR	Review communication from trustee Darr re: aggregation issues; further work on expert testimony issues	.80
04/09/18	AGL	Review latest draft of expert report; email to team re: edits	1.00

04/09/18	DMR	Further analysis of expert aggregation issues	1.60
04/10/18	AGB	E-mail correspondence with Huron re: Affidavit of T. Martin, exhibits re: aggregation algorithm and user accounts of MA resident defendants	.20
04/10/18	AGB	Continued attention to revision of TelexFree affidavits and give to C. Bennett for review	.80
04/10/18	AGL	Telephone conference with Tim Martin re: status of expert report; email re: same	.20
04/10/18	AGL	Search for information on De La Rosa re: SEC settlement; emails with T. Martin, D. Bernstein re: same	.50
04/10/18	DMR	Analysis of expert testimony issues	.80
04/11/18	AGB	Revise Memo of law and send to T. Folkman for review	.60
04/11/18	AGL	Conference with T. Martin, C. Bennett re: edits to expert report - % of claims matching	.40
04/11/18	DMR	Further analysis of expert testimony issues	1.20
04/12/18	AGL	Review updated draft of expert report - Trustee comments; conferences with D. Rabinovitz, T. Martin re: same	2.50
04/12/18	DMR	Review T. Martin's expert report	.60
04/13/18	AGB	Continued revision of Affidavits, memo in support re: Motion for prejudgment attachment	2.50
04/13/18	AGL	Conference with C. Bennett re: prejudgment affidavit	.20
04/13/18	AGL	Conference with D. Rabinovitz, T. Martin re: final edits to expert report; telephone conference with I Rona re: same; scheduling	1.00
04/13/18	CRB	Telephone conference with I. Rona re: expert reports	.40
04/13/18	CRB	Review and edit Affidavit in Support of Real Estate Attachments	.90
04/13/18	DMR	Review firm report of T. Martin	.60
04/17/18	AGL	Telephone conference with M. Duran re: class action settlement	.20
04/18/18	AGL	Conference with D. Bernstein re: status of Crosby settlement; check docket	.20
04/18/18	AGL	Conference with H. Murphy, C. Bennett re: class actions settlement structure	1.50
04/18/18	CRB	Conference to consider strategy and structure of a settlement of the foreign and domestic claim actions	1.40
04/18/18	HBM	Conference with A. Lizotte re: outline, categories and procedures re: class action	.40
04/18/18	HBM	Review issues and outline re: potential settlement with class defendants; conference with C. Bennett and A. Lizotte re: same	1.70

04/19/18	AGL	Telephone conference from M. Duran re: class action fees	.20
04/19/18	AGL	Review order approving Crosby deal; emails to D. Bernstein, Trustee re: same	.20
04/19/18	MKO	Review proposed judgment in SEC case re: Ranch Crosby; memo to A. Lizotte re: same	.20
04/20/18	AGL	Draft memo re: class action settlement options; work on statement of financial condition exhibits	1.60
04/23/18	AGL	Review Zeck Reward net winner procedures	.30
04/23/18	AGL	Review recent cases on extraterritorial jurisdiction	.50
04/23/18	AGL	Review C. Bennett comments on class action settlement memo'; conference with C. Bennett re: same, presumption issues; legal research re: burdens of production, persuasion;	2.50
04/23/18	CRB	Review settlement proposal to class action net winners; and conference with A. Lizotte regarding structure, and issues	.60
04/23/18	MKO	Review research re: net winner treatment; memo to A. Lizotte re: same	.30
04/24/18	AGB	Meet with C. Bennett and A. Lizotte re. presumption research	.40
04/24/18	AGB	Conduct research re: evidentiary presumptions and requirements re: evidence required to rebut same	3.60
04/24/18	AGL	Conference with C. Bennett re: presumptions in class action settlement	.50
04/24/18	CRB	Conference re: outline of issues re: class action settlement and issue of presumption	.60
04/24/18	DMR	Reviewing and analysis of Federal Rules of Civil Procedure 301 and its application to settlement of class action	2.10
04/27/18	AGB	Additional research re: quantum of evidence required to rebut presumption in civil case under Rule 301	1.00
04/28/18	AGL	Emails to H. Murphy re: Rona class counsel fees	.10
04/30/18	AGB	Meet with A. Lizotte and C. Bennett re: presumption and requirements for rebutting, class settlement term sheet	.40
04/30/18	AGL	Prepare for and attend meeting with C. Bennett, A. Brier re: presumption, term format for class settlement	.70
04/30/18	CRB	Conference re: presumption and settlement offer to class defendants	.40
05/01/18	AGL	Telephone conference with SEC re: De La Rosa settlement	.20

05/01/18	AGL	Review Crosby USDC order on settlement; email to Huron re: same; conference with trustee re: same, sale of vehicles	.50
05/01/18	AGL	Work on class action term sheet	1.50
05/02/18	AGL	Review net winner analysis for M. Guerero; email to SEC re: same	.20
05/02/18	AGL	Additional drafting of class action term sheet	1.00
05/02/18	CRB	Review and edit the settlement term sheet to class action defendant	.90
05/03/18	AGL	Emails with D. Bernstein, Huron re: de la Rosa settlement	.30
05/08/18	AGL	Review draft SEC - de La Rosa settlement pleadings	1.20
05/10/18	AGL	Emails from Trustee re: disputed net winner aggregation	.20
05/11/18	AGL	Email from D. Bernstein re: Crosby payment; telephone conference from Trustee re: same	.20
05/11/18	AGL	Review redraft of class action settlement term sheet; conference with C. Bennett re: same; work on revisions	2.00
05/11/18	CRB	Conference with A. Lizotte to review, edit and revise settlement offer to class action defendants	.70
05/15/18	AGL	Emails with trustee re: Crosby Settlement funds	.20
05/16/18	CRB	Review and revise Settlement Term Sheet	.50
05/17/18	AGL	Telephone conference with Deena Bernstein re: De la Rosa settlement	.30
05/17/18	AGL	Edits to class action draft term sheet; conference with C. Bennett	1.00
05/17/18	CRB	Review and revise class action settlement term sheet	.40
05/18/18	AGL	Work on class action settlement term sheet	.50
05/21/18	AGL	Email from Trustee re: personal jurisdiction issues, new case	.30
06/01/18	AGL	Draft motion to approve de la Rosa settlement; email to trustee	2.00
06/01/18	AGL	Work on de la Rosa settlement agreement; review SEC docket, la Rosa activity; telephone conference with D. Bernstein re: same	3.00
06/04/18	AGL	Conference with H. Murphy re: Fabio Wanzeler settlement	.20
06/05/18	AGL	Conference with C. Bennett re: status of Wanzeler action; conference with C. Wilkins re: service issues	.40
06/07/18	AGL	Email from I. Rona re: class action status	.10
06/08/18	AGL	Conference with S. Kelly, Trustee re: Crosby vehicle turnover	.20
06/08/18	AGL	Emails with M. Murrane re: Fabio Wanzeler negotiations, Priscilla Costa claims	.40
06/08/18	AGL	Review/update proposed term sheet for class actions	.60

06/15/18	AGL	Emails re: insurance for Porsches	.10
06/19/18	AGL	Edits to de la Rosa settlement	.30
06/29/18	AGL	Final review/edits to de la Rosa settlement; telephone conference with D. Bernstein, Trustee re: same	1.00
07/02/18	AGL	Emails with Trustee re: Porsche sales	.20
07/03/18	AGL	Emails with trustee re: Porsche sales	.20
07/05/18	AGL	Review service notices for De la Rosa agreement	.20
07/06/18	AGL	Review status of Fabio Wanzeler/USA deal; email to trustee re: same	.50
07/16/18	AGL	Review status of Fabio Wanzeler settlement, forfeiture	.30
07/16/18	HBM	Review issues re: USA open issues; emails re: same; review issues re: net winners analysis of certain participants; conference with A. Lizotte re: same	1.50
07/19/18	AGL	Conference with H. Murphy, M. Murrane re: Wanzeler negotiations	.20
07/23/18	AGL	Review latest decision on foreign defendant jurisdiction	.50
07/24/18	AGL	Conference with C. Wilkins re: class action service issues	.20
08/14/18	AGL	Conference with K. Fisher, C. Bennett re: expert report	.20
08/14/18	AGL	Work on settlement agreement with USA and Fabio/Claudio Wanzeler	1.60
08/15/18	AGL	Additional revisions to Fabio Wanzeler settlement agreement - occupancy	.50
08/21/18	AGL	Conference with H. Murphy re: Wanzeler agreement with USA; work on edits	.40
08/21/18	HBM	Revisions to stipulation with USA; call with A. Lizotte re: same	.40
09/14/18	AGL	Telephone conference with T. Martin re: status of clawback litigation	.20
09/28/18	AGL	Telephone conferences and emails with Huron re: Faith Sloan downline; review exhibits	.30
10/17/18	TJF	Review returns of service; coordinate filing of new returns of service	.30
10/22/18	AGL	Analysis of updated Fabio Wanzeler settlement agreement; conference with M. Murrane, Trustee re: same; review title on property	1.20

10/22/18	ANM	Conference with A. Lizotte re: 4506 San Mellina Drive, Coconut Creek, FL (Broward County); research Broward County online tax assessor records to verify current owners; research Broward County online deed/real estate records re: Fabio Wanzeler and Claudia Caires-Wanzeler; analyze results; verify ownership and encumbrances; confirm no changes in ownership since 2013; confirm no new encumbrances since 2014; brief follow-up conference with A. Lizotte re: findings	1.00
10/24/18	AGL	Begin drafting motion to approve Wanzeler settlement	2.00
10/24/18	ANM	Provide electronic versions of deed-in and lis pendens to R. Richards re: 4506 San Mellina Drive, Coconut Creek, Fl	.20
11/01/18	AGL	Work on term sheet for class action settlement	4.00
11/02/18	CRB	Discussions re: Plan as vehicle to effectuate settlement of class action issues	.30
11/02/18	CRB	Meeting with A. Lizotte to review and edit settlement term sheet to class action defendant	.60
11/05/18	AGL	Revisions to proposed term sheet - class action settlement	.70
11/05/18	AGL	Email from M. Murrane re: status of F. Wanzeler settlement; revise motion to approve, file and serve	1.50
11/06/18	AGL	Review notice of court re: Fabio settlement; arrange for service	.20
11/08/18	AGL	Review service issues for Fabio settlement	.20
11/09/18	AGL	Telephone conference with G. Nathan re: mechanics of Fabio Wanzeler settlement	.30
11/13/18	TJF	Review Chinese returns of service; conference with clerk re translation	.70
11/20/18	AGL	Telephone conference with trustee re: status of De la Rosa settlement	.20
11/21/18	AGL	Review P. Costa personal financial statement, and exhibits; memo to trustee re: same	.70
11/28/18	AGL	Conference with M. Spanos re: analysis of Priscila Costa assets; prepare for and attend conference call with M. Murrane re: potential settlement	.80
11/28/18	MXC	Work on financial statement re: Priscila Costa	.40
11/29/18	AGL	Telephone conference with Fabio Wanzeler, G. Nathan, Trustee re: modification of settlement terms	.50
11/30/18	AGL	Telephone conferences and emails with Trustee, USA, F. Wanzeler re: status of his settlement; check docket re: same; review Florida eviction issues; conference with R. Richards	1.20

12/03/18	AGL	Emails with trustee, USA, G. Nathan re: Fabio delays in vacating Florida property	.60
12/04/18	AGL	Telephone conference with Florida counsel re: Fabio tenancy issues	.30
12/05/18	AGL	Telephone conferences with G. Nathan, Florida counsel re: Fabio tenancy issues	.30
12/07/18	AGL	Telephone conference with court re: service of Fabio settlement pleadings; review docket re: same	.30
12/10/18	AGL	Conference with I. Rona re: status of class action negotiations	.50
12/10/18	CRB	Conference call with I. Rona re: proposal, and discussion to settle class action	.60
12/11/18	AGL	Conference with C. Bennett re: Rona proposal	.20
12/11/18	AGL	Review hearing notice in class action; telephone conference to Court re: same	.50
12/12/18	AGL	Conference with court re: Fabio Wanzeler settlement service issues; review notices	.50
12/12/18	AGL	Prepare for and attend conference with I. Rona re: class action negotiations	.80
12/12/18	CRB	Notes re: conference call with I. Rona for settlement of class action	.60
12/12/18	CRB	Conference call with I. Rona re: settlement of class action	1.10
12/14/18	AGL	Telephone conference with S. Huggard, Trustee re: status of de la Rosa settlement	.30
12/17/18	AGL	Review order on Fabio settlement; email to Mary Murrane re: same	.20
12/27/18	AGL	Review terms of Fabio settlement; telephone conference to G. Nathan re: same	.30
12/28/18	AGL	Telephone conference with G. Nathan re: Fabio Wanzeler settlement; email re: same	.30
01/02/19	AGL	Telephone conferences with G. Nathan re: Fabio settlement issues; search for pleadings; email re: same	.50
01/03/19	AGL	Emails and telephone conference with Fabio Wanzeler, G. Nathan re: settlement consummation; review rental agreement	.80
01/06/19	AGL	Emails with G. Nathan re: status of Fabio settlement	.20
01/06/19	AGL	Work on draft settlement involving Priscila Costa; email to trustee re: issues	1.30
01/07/19	AGL	Review/respond to lengthy emails from F. Wanzeler re: difficulties with consummating settlement; review settlement pleadings re: same; telephone conference with G. Nathan, M. Murrane re: same	1.80

01/07/19	AGL	Telephone conference with Trustee re: P. Costa settlement; review his proposed edits; telephone conference with M. Murrane re: deal; work on revisions; conferences with C. Bennett, H. Murphy re: same	1.80
01/07/19	CRB	Review Settlement Agreement with Priscilia Costa; and conference with A. Lizotte	.30
01/08/19	AGL	Conference with F. Wanzeler re: financing efforts	.10
01/08/19	AGL	Email from M. Murrane re: issues in P. Costa settlement	.20
01/14/19	AGL	Email from Fabio Wanzeler re: appraisal	.10
01/17/19	AGL	Telephone conference with G. Nathan re: status of Wanzeler deed, occupancy	.20
01/21/19	AGL	Telephone conference and emails with G. Nathan re: status of Fabio deal	.30
01/22/19	AGL	Review Carlos Costa comments on settlement; emails re: same; work on revisions; conference with C. Bennett, M. Murrane	1.50
01/23/19	AGL	Emails with G. Nathan re: scope of Fabio settlement; review terms of settlement	.50
01/24/19	AGL	Emails with D. Brooks, M. Murrane re: Costa settlement	.20
01/24/19	RER	Review title materials for Florida condo deal; conference with A. Lizotte regarding same	.80
01/25/19	AGL	Review F. Wanzeler loan commitment documents; conference with trustee re: insurance	.40
01/25/19	ANM	Conference with R. Richards re: 900 NW 45th St, Pompano Beach, FL; search Broward County joint grantor/grantee records re: Priscilla Costa; analyze findings; download responsive records; search Broward County Appraisal online records for said condo units; brief follow-up with R. Richards re: findings	1.20
01/28/19	AGL	Emails with G. Nathan, Trustee re: status of Wanzeler refinancing	.20
01/28/19	AGL	Review/revise draft Priscilla Costa deed; email re: same	.30
01/29/19	AGL	Work on execution copies of Costa settlement; email to Mary Murrane	.40
01/29/19	AGL	Emails with D. Brooks re: revisions to P. Costa deed; work on revisions	.50
01/29/19	AGL	Emails exchange with G. Nathan re: Fabio compliance with settlement; conference with trustee, M. Murrane re: same	.60
01/30/19	AGL	Emails with Trustee, closing attorney re: Fabio closing issues	.20

01/31/19	AGL	Telephone conference with G. Nathan re: deal status	.10
01/31/19	AGL	Email to Trustee, M. Murrane re: P. Costa taxes, rent issues	.20
02/01/19	AGL	Review Fabio late objection to settlement; conference with C. Bennett, G. Nathan re: same	.60
02/04/19	AGL	Conference with F. Wanzeler and counsel re: deed; settlement status; revise deed	.50
02/05/19	AGL	Emails with W. Wanzeler, G. Nathan re: settlement closing	.40
02/05/19	AGL	Review and consider class defendant settlement proposal; conference with C. Bennett	1.00
02/05/19	AGL	Review OUSA motion to modify Costa restraining order; begin drafting motion to approve Costa settlement	1.60
02/05/19	CRB	Review class action defendants settlement proposal; conference with A. Lizotte	.60
02/06/19	AGL	Emails with Trustee re: Florida auctioneer, property manager	.20
02/06/19	AGL	Review further correspondence from closing agent, F. Wanzeler, G. Nathan re: settlement status, grievances; telephone conferences re: same; review Fabio motion as filed to strike settlement motion and draft response; telephone conference with M. Murrane	2.00
02/07/19	AGL	Telephone conference and emails with trustee re: agents to manage/sell Florida properties; telephone conference with Lamar Fisher re: his retention; work on San Mellina listing agreement; telephone conference with broker counsel re: same	2.30
02/07/19	AGL	Additional work on P. Costa settlement pleadings; research property holdings, values	2.50
02/08/19	AGL	Review hearing notices - Fabio motion and objection to settlement	.20
02/08/19	AGL	Draft access letter for broker re: San Mellina; telephone conference with trustee re: same; emails with Fabio closing agent re: deed, funds	1.00
02/11/19	AGL	Review USA motion to vacate forfeiture - Fabio properties	.20
02/11/19	AGL	Review asset recovery reports for class defendants; conference with C. Bennett re: same	.60
02/11/19	AGL	Revise response to Fabio Wanzeler motion/objection to settlement; conference with trustee, C. Bennett re: same	1.00
02/11/19	CRB	Conference with A. Lizotte regarding class action settlement	.20

02/13/19	AGL	Emails re: next steps in Costa settlement; review settlement agreement and required notice parties; finalize settlement motion; review Florida mechanics lien law	2.00
02/13/19	ANM	Conference with A. Lizotte re: confirming Priscilla Costa's property re: Deerfield Beach or Pompano Beach FL; telephone conference with Broward County Registry of Deeds re: ascertain boundaries of Deerfield Beach or Pompano Beach FL; telephone conference with Broward County Property Assessing office to verify property as in Deerfield Beach for tax purposes with overlapping zip code of Pompano Beach; follow-up conference with A. Lizotte to confirm findings	.50
02/18/19	AGL	Email to Trustee re: de La Rosa collection efforts	.10
02/18/19	AGL	Review statement from San Mellina property management	.20
02/19/19	AGL	Emails with L. Fisher, Trustee re: marketing, sale of San Mellina	.20
02/19/19	AGL	Review hearing notices for Priscila Costa settlement	.20
02/20/19	AGL	Arrange for service of P. Costa settlement notices	.20
02/22/19	AGL	Review Trustee comments on class action proposal	.20
02/25/19	AGL	Telephone conference with F. Wanzeler, G. Nathan re: 3/5 hearing on settlement, his frivolous motion; telephone conference with trustee re: same	.50
02/26/19	AGL	Email from G. Nathan re: Wanzeler dispute	.10
02/27/19	HBM	Review Second Circuit Decision in Madoff re: foreign jurisdiction issue; email re: same	.60
03/05/19	AGL	Prepare for and attend hearings on Fabio Wanzeler objection to settlement and motion to employ broker to sell San Mellina; telephone conference with trustee re: call from Claudia Wanzeler; email to brokers re: results of hearing	3.30
03/05/19	HBM	Conference with A. Lizotte before and after hearing re: Wanzeler motion	.30
03/25/19	AGL	Review orders on service of Costa settlement; review docket; telephone conference with clerk re: same	.40
03/27/19	AGL	Receive executed deed from Costa; conference with R. Richards	.20
03/27/19	AGL	Review emails with insurance on 8 condos	.20
03/28/19	AGL	Conference with S. Tricot re: Costa deed, title review	.20
03/28/19	AGL	Telephone conference with trustee re: property insurance, Florida auction	.20

03/28/19	SKT	Call with Broward County recorder to determine recoding fee for deed; prepare letter to Broward County for recording; communicate with Florida title company to obtain title examinations on eight (8) condominium units	1.00
04/01/19	AGL	Review release of lis pendens and vacation of preliminary order of forfeiture - San Mellina; email to M. Murrane re: same	.30
04/01/19	AGL	Analysis of Fisher marketing plan for Beverly condo's; email to trustee r: same, issues	.50
04/01/19	AGL	Begin drafting sale motion/notice for Beverly condo auction	1.00
04/01/19	SKT	Multiple calls and e-mails obtaining quotes for title abstract and rundown for Broward County properties; call with Broward County regarding recording fees for Mellina Drive release and order	.60
04/02/19	CRB	Conference F. Sloan re: settlements, IRS financial settlement, and PIEC request for service list	.30
04/02/19	MKO	Research re: Illinois Fraud Transfer Act; memo to A. Lizotte re: same	.40
04/02/19	SKT	Prepare recording letter for release of lis pendens and order to be sent to Broward County for recording for Mellina Drive; call with title insurance company to discuss title abstracts; request title rundowns on the ten units in The Beverly	.70
04/03/19	AGL	Conference with S. Tricot re: Wanzeler deed	.10
04/05/19	AGL	Emails to Trustee re: sale of Florida properties	.20
04/05/19	AGL	Emails with Trustee re: de la Rosa settlement	.20
04/05/19	SKT	Call with Broward County to check on the status of recording of documents mailed; review registry records for recording information	.40
04/08/19	AGL	Telephone conference with trustee re: reduction in San Mellina list price, auction; review emails re: same	.30
04/08/19	AGL	Emails with S. Tricot re: Costa title searches, lien	.50
04/08/19	SKT	Obtain and review title to eight (8) units; call with the code enforcement office of Broward County to discuss pay-off of outstanding lien; obtain and save most recently recorded bankruptcy deed	2.10
04/11/19	AGL	Review updated marketing materials on Beverly condos; review proposed auction provisions	.70
04/11/19	AGL	Work on motion to sell Beverly condos/notice of sale	1.00
04/16/19	AGL	Email from Attorney Gossel re: Sloan settlement	.10

04/16/19	AGL	Telephone conference and emails with Fisher, D. Brooks re: Beverly auction, property management; review draft real estate contract	1.00
04/16/19	SKT	Review auction contract to purchase agreement and propose revisions; e-mails with US Attorney regarding original release of lis pendens for recording	.50
04/17/19	AGL	Review Beverly title reports	.30
04/17/19	AGL	Emails with D. Brookes, Trustee re: Beverly rent rolls, expenses	.30
04/17/19	AGL	Work on Beverly condo sale contract; conference with S. Tricot re: same	.70
04/17/19	AGL	Draft motion to limit scope of service; finalize Beverly sale pleadings and file	1.50
04/17/19	SKT	Further revise purchase and sale agreement and e-mail revisions to auction house; obtain contact information for condominium trustee for notice	.80
04/19/19	AGL	Emails with Doug Brookes re: Beverly condo rents	.20
04/19/19	AGL	Work on motion to approve Sloan settlement	1.00
04/19/19	HBM	Emails re: auction; telephone call with A. Lizotte re: same	.30
04/19/19	SKT	Obtain recorded documents and save to file; send recorded documents to US Attorneys	.30
04/22/19	AGL	Receive/review release of lis pendens - Florida	.20
04/22/19	AGL	Review proposed P&S for San Mellina; emails re: same; conference with S. Tricot re: same	1.00
04/22/19	AGL	Revise motion to approve Sloan settlement; emails re: same	1.00
04/22/19	SKT	Prepare letter for recording a release of lis pendens in Broward County; review and revise purchase and sale agreement for San Mellina; prepare rider a for San Mellina	2.30
04/23/19	AGL	Review proposal revisions to San Mellina purchase & Sale; telephone conference with S. Tricot re: same	.60
04/23/19	SKT	Multiple e-mails with auction house and A. Lizotte regarding terms and revisions to agreement; further review and revise agreement; prepare timeline of pertinent dates	1.80
04/24/19	AGL	Emails with broker, S. Tricot re: status of San Mellina purchase and sale	.70
04/24/19	SKT	E-mails and calls with Fischer Auction Company to discuss logistics for closing, title commitment and HOA approval; review Buyer signed agreement	.80
04/25/19	AGL	Telephone conference and emails re: Beverly auction costs, special assessments	.30

04/25/19	AGL	Research local sale issues - broker/auctioneer in same case	.50
04/26/19	AGL	Telephone conference with trustee re: San Mellina transaction; search for Rabobank instructions	.30
04/26/19	SKT	Obtain recorded documents for the Beverly; e-mails with Auction Company and client regarding executed Agreement and deposit	.30
04/29/19	AGL	Emails with F. Wanzeler re: San Mellina sale process; emails with L. Fisher re: same; telephone conference with D. Gonzales re: local rule issue	.60
05/01/19	AGL	Draft response letter to J. Palmer re: claim against Hacketts	.40
05/01/19	AGL	Telephone conferences and emails with C. Bennett re: latest class action proposal	.60
05/01/19	AGL	Draft motion to sell San Mellina, notice of sale, and motion to shorten notice; work on service list; conference with S. Tricot re: liens	2.00
05/01/19	SKT	Obtain list of addresses for notice for bankruptcy court filing in San Mellina; prepare title rundown	.80
05/02/19	AGL	Analysis of competing class action proposals; conference with C. Bennett; prepare for and attend call with I. Rona	1.50
05/02/19	CRB	Review the class action proposal; and telephone conference with I. Rona	.80
05/03/19	AGL	Review and file hearing notice for San Mellina sale	.20
05/03/19	AGL	Draft email to I Rona re: framework for class settlements	.60
05/06/19	AGL	Telephone conference with J. Palmer re: Hackett information	.10
05/06/19	AGL	Telephone conference with Max Nemrev re: Shoyfer litigation	.20
05/06/19	AGL	Emails re: buyer breach of San Mellina P&S options; conferences with S. Tricot, broker re: same	1.00
05/06/19	SKT	Multiple e-mails regarding cancellation of contract; review terms of cancellation; call with auction house and in-house counsel for details	.80
05/07/19	SKT	Review loan estimate and e-mails from Buyer's potential lenders regarding termination and failure to obtain a loan	.40
05/09/19	AGL	Conference with S. Tricot re: financing problem on San Mellina; review emails re: same	.60
05/09/19	SKT	Review cancellation of contract and circulate for execution	.50
05/10/19	SKT	Review contract and offer to purchase; up-date and revise bankruptcy rider for San Mellina	1.00
05/12/19	AGL	Review Shoyfer net winner data	.20

05/12/19	AGL	Emails with S. Tricot, broker re: old, new San Mellina deals	.70
05/13/19	AGL	Conference with S. Tricot re: new San Mellina purchase and sale; telephone conference with trustee re: same	.40
05/13/19	SKT	Finalize up-date purchase and sale agreement; call with client regarding execution of the contract	.50
05/14/19	AGL	Review order approving condo auction sale, telephone conference with trustee re: same	.20
05/14/19	AGL	Draft notice of withdrawal of San Mellina sale motion	.30
05/14/19	SKT	Review final executed purchase and sale agreement for San Mellina; calendar dates; review e-mails regarding the condominium units auction	.30
05/16/19	AGL	Review Broward County proofs of claim	.30
05/17/19	AGL	Emails with L. Fisher re: auction process	.10
05/20/19	AGL	Telephone conference with J. Palmer re: Hackett subpoenas	.10
05/20/19	AGL	Emails with broker re: San Mellina deal status	.10
05/20/19	SKT	Review Broward County registry records for recording of orders vacating forfeiture on the Beverly condominium units; e-mails with Fisher Auction regarding additional deposit and appraisal	.30
05/21/19	SKT	Review Broward County Registry to check on recording for the Beverly Condominiums; e-mail to debtors attorney requesting status of recording	.30
05/23/19	AGL	Conference with S. Tricot re: San Mellina title issues	.30
05/24/19	AGL	Work on title issues for San Mellina	.20
05/24/19	AGL	Emails re: finalizing arrangement for Florida auction; draft supplemental sale notice	.40
05/24/19	SKT	E-mails to all parties regarding receipt of deposit; schedule and review dates for auction of Beverly Condominiums; review estoppel letter; prepare letter to be sent to Broward County for recording; prepare affidavit regarding escrow agent and deposit	2.40
05/28/19	AGL	Review Beverly marketing brochure	.20
05/29/19	SKT	Call with Fisher Auctions regarding Buyer's due diligence for San Mellina property and conveyance deed; further revise deed and send to Buyer's representative for review	.50
05/30/19	SKT	Review registry records; multiple e-mails regarding deed approval	.40

06/04/19	SKT	Review registry records and obtain recorded documents for the Beverly; e-mails to opposing counsel with copies of recorded documents; multiple e-mails with auction house regarding final contingencies outstanding for San Melvin property	.50
06/05/19	AGL	Conference with S. Tricot re: San Mellina sale status	.10
06/06/19	SKT	E-mails to Seller's counsel and brokers regarding loan approval and status of closing; prepare motions and notices to be filed with the Bankruptcy Court	1.30
06/07/19	SKT	Amendment to motions; e-mail to A. Lizotte with questions and comments prior to filing	.40
06/10/19	SKT	Further revise motions and notices for filing on the San Mellina sale	.50
06/11/19	AGL	Work on revisions to second San Mellina sale motion, notice	.80
06/11/19	SKT	Further revise filings on San Mellina	1.00
06/12/19	SKT	San Mellina - revise conveyance documents and put in final format	.50
06/13/19	AGL	Review Court order on notice of sale - San Mellina; arrange for service	.20
06/19/19	AGL	Review marketing update from Fisher Auction	.10
06/19/19	AGL	Telephone conference with Broward County re: taxes on San Mellina	.10
06/20/19	AGL	Emails with title company re: San Mellina status	.10
06/20/19	SKT	Prepare draft closing numbers for San Mellina and The Beverly condominiums; e-mails with broker and buyer's attorney regarding costs and fees	1.30
06/25/19	AGL	Conference with S. Tricot re: San Mellina, condo auction status; telephone conference from Broward County re: same	.30
06/25/19	SKT	Call with L. Fisher regarding auction procedure; review procedure with A. Lizotte; prepare deed for the conveyance of The Beverly condominiums; finalize conveyance documents and circulate to S. Darr for execution; review closing documents and preparerevisions	2.30
06/27/19	AGL	Telephone conferences with trustee, Broward County re: San Mellina real estate taxes	.30
06/27/19	SKT	Review e-mails regarding property taxes payments at closing for Broward County	.30
07/01/19	AGL	Emails with auctioneer re: security deposits	.20
07/01/19	AGL	Work on sale order for San Mellina; email to county counsel re: same; review county response	1.30

07/01/19	SKT	Review sale order for San Mellina; review response from Broward County Tax Collector; make revisions to both documents; obtain approval from Buyer's attorney	1.20
07/02/19	AGL	Review Fisher auctioneer progress report	.10
07/02/19	SKT	Multiple e-mails with S. Darr regarding document execution; prepare cover letter for closing documents to be sent to Florida	.90
07/08/19	AGL	Emails with Fisher, Trustee re: Beverly security deposits	.20
07/08/19	SKT	Prepare for closing; e-mails with S. Darr regarding document execution	.60
07/10/19	AGL	Review sale order on San Mellina; emails re: closing	.20
07/10/19	MXC	Travel to Bankruptcy Court re: certified document	.40
07/10/19	SKT	Multiple e-mails; prepare documents to be sent for closing; review order for homeowner's association fees	.60
07/11/19	SKT	Calls and e-mails regarding payment of charges; review closing numbers	1.00
07/16/19	AGL	Review marketing update - Beverly condos	.10
07/16/19	AGL	Emails re: San Mellina closing	.30
07/16/19	SKT	Review closing numbers on San Mellina's sale; multiple e-mails regarding revisions and finalizing closing figures	.50
07/17/19	AGL	Emails re: San Mellia closing	.20
07/22/19	AGL	Prepare for 7/25 Beverly auction sale; research re: security deposits, disclosures; conferences with S. Tricot re: same	1.00
07/22/19	SKT	Multiple calls with Fisher Auction regarding auction and sale of the Beverly condominiums; e-mails discussing security deposit and rent concerns; review rent rolls and security deposit statements; review settlement agreement with P. Costa regarding security deposit payments	3.00
07/23/19	AGL	Telephone conference with E. Berardino re: 7/25 condo auction logistics	.20
07/23/19	AGL	Follow up with Trustee, S. Tricot re: condo auction, deposits; review deposit agreement	.80
07/23/19	SKT	Multiple calls and e-mails with auction company regarding deposits and rent and security deposit issues; prepare assignment and assumption agreement for security deposits; prepare for auction	2.00
07/24/19	AGL	Email from J. Shapiro re: claims against Hackett	.10
07/24/19	AGL	Conference with Trustee, S. Tricot re: condo auction issues	.50

07/25/19	AGL	Review terms for payment of Florida auctioneer; email re: same	.20
07/25/19	AGL	Prepare for and attend phone auction of Beverly condominium; conference with Trustee re: same; review signed contracts, deposits	1.00
07/25/19	HBM	Review recent decision by Fifth Circuit re: bar orders and issues re: potential settlements; memo re: same	1.30
07/25/19	SKT	Call with Fisher Auction regarding commission and impending auction; conference call into auction; review signed purchase and sale agreements; e-mails with all parties in preparation of closing	1.00
07/26/19	AGL	Emails re: Beverly contracts, closing date	.30
07/26/19	SKT	Multiple e-mails with Fisher Auction regarding closing date, broker's commission and title company	.60
07/29/19	AGL	Telephone conference with trustee re: Beverly deposits, commissions	.10
07/30/19	SKT	Multiple e-mails with title company and broker regarding closing, costs and fees for the Beverly condominiums	.30
07/31/19	AGL	Retrieve orders for Costa condo closing	.20
07/31/19	SKT	E-mails with Buyer's title insurance company regarding addendum to agreement and title issues; review addendum and title questions	.60
08/01/19	SKT	E-mails to Buyer's attorney regarding addendum to agreement and title matters	.30
08/02/19	SKT	Multiple e-mails with title insurance company for the sale of the Beverly condominiums	.30
08/05/19	AGL	Emails and telephone conferences with Huron, C. Bennett re: Hackett supporting documentation, response to subpoena from Kuljko; draft business records affidavit; review Kuljko USDC pleadings	2.00
08/06/19	AGL	Conference with S. Tricot re: status of Beverly Condo closing; assemble documents for title company; review settlement statement	.80
08/06/19	SKT	Review and revised propose deed, title commitments and closing numbers; provide adjustments; e-mails regarding affidavit for closing; request certified order of court	2.00
08/07/19	AGL	Review/comment on draft settlement statement for Beverly condo sales	.40
08/08/19	AGL	Work on affidavit in support of Beverly condo sale, service issues; emails re: closing issues	.50

08/08/19	SKT	Review and revise affidavit for the sale of the Beverly; finalize closing numbers and circulate signatures; e-mails and calls with conveyancing attorney regarding recording and closing	1.00
08/09/19	SKT	Finalize transaction; e-mails regarding recording; review deed information and receipt of proceeds from the sale of the Beverly	.30
10/22/19	AGL	Review email re: Daniel Shoyfer account activity; email his counsel re: same	.30
11/07/19	AGL	Assemble, review documents on Hackett net winnings; telephone conference with T. Martin	1.00
11/11/19	AGL	Analysis of competing net winner reconciliations - Hackett; draft charts re: same; conference with H. Murphy re: settlement; conference with A. Mazzaella re: asset search	2.20
11/11/19	ANM	Conference with A. Lizotte re: updated asset search for net winner Linda Hackett	.20
11/11/19	ANM	Search Lexis Pubic Records database re: Linda Hackett; analyze report findings; search Madison County Mississippi online deeds database re: Linda Hackett and 1 Eastbrook Circle; analyze Certificate of Trust for D&L as recorded in Madison County Mississippi; analyze Assignment of Long Term Residential Lease - Mississippi (Madison County)	.90
11/11/19	ANM	Analyze 1/12/2018 asset search re: Linda Hackett; search Middlesex Registry of Deeds re: Linda Hackett, David Hackett, D&L Trust and Darla Mae Massad (trustee of D&L); download deed re: sale on 1/19/18 for 1.2 million re: 97 Bellevue (Book 70563/Page225); analyze prior deeds to confirm D. Massad as trustee and L. Hackett and D. Hackett as beneficiaries with life estate	1.20
11/11/19	HBM	Review analysis of Linda Hackett's action; conference with A. Lizotte re: same	.40
11/12/19	AGL	Review documents re: Hackett asset search, transfers; conference with A. Mazzaella; conference with H Murphy re: same; email to J. Shapiro	.80
11/12/19	ANM	Conference with A. Lizotte re: update asset search result relative to Linda Hackett and next steps	.20
11/12/19	ANM	Search Zillow re: 1 Eastbrook Circle, Madison, MI; download estimated property assessment	.20
11/12/19	ANM	Update net winners asset search spreadsheet re: Linda Hackett	.30
11/12/19	HBM	Review additional information re: L. Hackett; email to J. Shapiro re: same; conference with A. Lizotte re: same	.30

11/13/19	CRB	Telephone conference with I. Rona re: settlement discussions; and outline of position	.40
11/13/19	HBM	Review response of J. Shapiro; conference with A. Lizotte re: same and response	.30
11/14/19	AGL	Draft memo to J. Shapiro re: Hackett litigation, reconciliation of 20 disputed claimis	.70
11/15/19	HBM	Work on response to net winners; revise same; review analysis	1.50
11/20/19	AGL	Search files re: Shoyfer account activity; conference with C. Bennett re: same	.30
11/20/19	CRB	Telephone conference with M. Nemtsy re: Shofyen and settlement possibilities; and email re: First Circuit Opinion	.70
11/20/19	HBM	Work on net winner adversary proceeding; conference with C. Bennett re: strategy and issues re: Shoyfer; review title re: same	1.00
12/02/19	AGL	Emails with Huron re: Shoyfer account analysis	.20
12/02/19	AGL	Review Hackett transfer documents; conference with C. Bennett, H. Murphy re: same, additional suit	1.00
12/02/19	CRB	Review claim against Hacket and Shoyfer; conference with A. Lizotte re: claim and prejudgment relief	.40
12/03/19	AGL	Analysis of Shuyfer account activity	.50
12/04/19	AGL	Emails with J. Shapiro, Huron re: latest Hackett dispute	.20
12/05/19	AGL	Review Huron analysis of Hackett response - net winnings	.20
12/05/19	HBM	Review emails and response from T. Martin re: issues raised by Attorney for Hackett and email re: same	.40
12/06/19	AGL	Review Shoyfer motion to dissolve injunction	.20
12/06/19	ANM	Conference with C. Bennett re: Writ of Attachments, Preliminary Injunctions and/or temporary restraining orders; download docket (14-MD-02566-TSH); analyze same; download responsive documents; note one (1) writ of attachment allowed for D. Shoyfer; note one (1) temporary restraining order allowed against D. Shoyer and S. Miller; note one (1) preliminary injunction allow against J. Craft (out of case); note one (1) preliminary injunction against Hughes denied; follow-up conference with C. Bennett re: findings and next steps	1.60

12/06/19	CRB	Draft motion for emergency hearing, motion for preliminary injunction, affidavit of S. Darr in support of preliminary injunction against D. Shoyfer; and draft response to D. Shoyfer's motion to vacate	3.40
12/06/19	HBM	Work on class actions, issues and strategy; conference with C. Bennett re: same	1.00
12/09/19	AGL	Conference with C. Bennett re: Shoyfer litigation, next steps	.20
12/10/19	ANM	Analyze email from D. Konusevska; search Lexis Advance for 295 F.3d 118 (1st Cir. 2002); download and provide for H. Murphy	.20
12/10/19	CRB	(Shayfer) Final edits to prejudgment motions for security	.40
12/10/19	HBM	Review and revise pleadings re: Shoyfer; conference with C. Bennett re: same	.80
12/16/19	AGL	Prepare for and attend conference call with M. Nemvev re: estate claim against Shoyfer	.50
12/16/19	CRB	Telephone conference with M. Nemtsey re: D. Shoyfer and prejudgment relief	.40
12/23/19	HBM	Emails re: net winner litigation; conference with A. Lizotte re: same; brief conference with C. Bennett re: same	.80
01/08/20	CRB	Edits to M. Nemstrev re: Shayfer and injunction	.20
01/09/20	HBM	Conference with C. Bennett re: class action issues; review latest case re: same	.70
01/10/20	CRB	Email to M. Nemtsev and S. Darr re: Shayfer	.30
01/10/20	CRB	Letter to I. Rona re: procedure for determining methodology	.40
01/10/20	CRB	Review expert report; and notes re: Motion	1.80
01/13/20	CRB	Finalize letter to I. Rona re: expert report	.40
01/13/20	CRB	Begin drafting motion re: admissibility of expert report	.90
01/15/20	AGL	Review draft proposal to class action defendants	.50
01/15/20	CRB	I. Rona letter re: procedure stipulation	.30
01/16/20	AGL	Analysis of documents provided by J. Shapiro to support participant claims; conference with C. Bennett, Huron re: same	1.50
01/16/20	CRB	Review and update re: MDL, and discuss; email re: Shoyfer and collateral; conference with A. Lizotte re: claim objections	.80
01/17/20	AGL	Assemble and review documents relating to Shapiro claim disputes	1.50
01/17/20	AGL	Begin drafting affidavit in support of disallowance of Shapiro filed claims; conference with C. Bennett	2.20
01/20/20	AGL	Emails with C. Bennett re: Shoyfer investigation	.20

01/21/20	AGL	Review and analysis of supplemental responses by J. Shapiro, affidavits	.70
01/22/20	ANM	Conference with C. Bennett re: Daniil Shoyfer and 123 Arbutus Avenue (Staten Island); search NYC deeds; obtain Certificate of Compliance (water, sewer and fire); search Richmond County NY deeds re: Shoyfer and address; obtain deeds; draft memo summarizing results; brief follow-up with C. Bennett re: findings; search Zillow and NY City tax assessor for assessment estimates	1.20
01/22/20	CRB	Draft Injunction re: Shoyfer	.60
01/23/20	AGL	Emails re: Shoyfer claims, defenses	.10
01/23/20	AGL	Conference with H. Murphy re: results of Shapiro claims hearings	.40
01/23/20	AGL	Meeting with C. Bennett re: prejudgment relief, avoidance action; research recorded documents re: property transfer by net winner	1.00
01/23/20	ANM	Conference with C. Bennett re: Linda Hackett and Madison County Mississippi property; search Madison County Mississippi Deeds re: long term lease assignments regarding Eastbrooke Estates	.30
01/23/20	CRB	Email Shoyfer counsel re: Injunction and Settlement offer and documents	.40
01/23/20	CRB	Conference with A. Lizotte re: claims and security against Hackett	1.10
01/24/20	AGL	Further review of transfer documents relating to a net winner; conference with C. Bennett re: avoidance; conference with A. Mazzarella re: title issues	.70
01/24/20	AGL	Prepare for and attend meeting with I. Rona re: class action litigation, scheduling issues, settlement	2.00
01/24/20	ANM	Conference with A. Lizotte re: long term lease assignment regarding Linda Hackett and Eastbrooke Estate Madison County Mississippi; search Madison County Mississippi deeds; obtain plat and previous owners lease agreements and mortgages; follow-up conference with A. Lizotte re: findings and next steps	.60
01/24/20	CRB	Conference with A. Lizotte re: Hackett and Shoyfer	.40
01/24/20	CRB	Conference with I. Rona; meeting re: class actions and report, T. Martin re: methodology	.80
01/24/20	CRB	Drafting of complaint against Hackett	2.90
01/24/20	HBM	Meeting with C. Bennett re: issues re: class actions	.50
01/27/20	AGL	Analysis of Hackett account activity; prepare for and attend conference call with J. Shapiro re: litigation	1.00

01/27/20	AGL	Research elements to prove in class action litigation; draft memo re: same	1.20
01/27/20	CRB	Conference call with J. Shapiro regarding claims against David and Linda Hackett and their asserted defenses	.50
01/29/20	AGL	Work on memo re: elements of class action claims, issues of law, Ponzi presumption	3.00
01/29/20	CRB	Finalize draft of Hackett complaint	.90
01/29/20	CRB	Draft motion for scheduling order re: admissibility of expert report as exhibit	2.40
01/30/20	AGL	Analysis of draft Hackett complaint for equitable relief; conference with C. Bennett re: same	.60
01/30/20	AGL	Review motion for scheduling order in class action; conference with C. Bennett re: same	.60
01/30/20	CRB	Revise scheduling motion	1.30
01/30/20	CRB	Finalize draft of the complaint to set aside transfer of interest	1.40
01/30/20	HBM	Review memo re: status and open issues in class action; email re: same	1.30
01/31/20	AGL	Telephone conference with T. Martin re: Hackett dispute, reconciliation	.20
01/31/20	AGL	Meetings with H. Murphy, C. Bennett re: class action scheduling motion/order; work on revisions	.50
01/31/20	CRB	Motion to schedule hearing on experts; Hackett complaint edits; and address accounting issues	2.90
01/31/20	HBM	Review and revise draft motion re: class actions; conference with C. Bennett re: revisions re: same	2.00
02/03/20	AGL	Emails re: Hackett net winner calculation	.20
02/03/20	AGL	Conference with C. Bennett re: scheduling motion on Class action, revisions; review legal memo; work on revisions	1.00
02/03/20	CRB	Revise the Joint Motion; revise Hackett Complaint	.60
02/04/20	AGL	Analysis of revised Hackett complaint; research components of net winnings; conference with C. Bennett	1.00
02/04/20	CRB	Finalize Hackett pleadings; email J. Shapiro re: Hackett claim and accounting	1.80
02/06/20	CRB	Finalize email to S. Darr	.20
02/06/20	CRB	Finalize complaint for fraudulent transfer and prejudgment relief; email to S. Darr	.60
02/06/20	HBM	Emails re: net winners and litigation; brief conference with C. Bennett re: same	1.00
02/10/20	AGL	Review emails re: Hackett settlement	.30
02/10/20	CRB	Telephone conference with J. Shapiro - Settlement of Hackett claim	.50
02/11/20	CRB	Notice of hearing re: Shoyfer	.20

02/13/20	CRB	Review I. Rona edits; conference with A. Lizotte	.60
02/14/20	AGL	Review Rona comments on class action scheduling order; conference with C. Bennett re: same	.50
02/18/20	AGL	Conference with H. Murphy, C. Bennett re: discussion with DOJ on class actions	.50
02/19/20	AGL	Review edited Hackett settlement agreement	.20
02/20/20	AGL	Emails re: revisions to Hackett settlement	.20
02/20/20	AGL	Conference with C. Bennett re: class representatives fees accrued	.20
02/20/20	CRB	Prepare form of injunction; and notes for hearing	.60
02/20/20	CRB	Revise Settlement in light of J. Shapiro's comments	.70
02/20/20	CRB	Conference with H. Murphy to review expert procedural motion and I. Rona's edits; and email to S. Darr and T. Martin	1.40
02/20/20	HBM	Review revisions proposed by counsel for defendants in class action; conference with C. Bennett re: issues and revisions re: same	1.50
02/24/20	CRB	Conference call with T. Martin and S. Darr re: Rona comments on joint scheduling motion for expert	.30
02/24/20	CRB	Edit joint scheduling motion re: expert report	.60
02/24/20	CRB	Review D. Shoyfer response to Trustee request for prejudgment security	.60
02/24/20	HBM	Conference with C. Bennett re: issues and strategy re: class actions and issues raised by defendants	.40
02/25/20	AGL	Conference with C. Bennett re: Shoyfer injunction relief	.20
02/25/20	CRB	Edit Joint Stipulation	.40
02/25/20	CRB	Prepare for and attend hearing on Trustee's motion for Preliminary Injunction and attachment against D. Shoyfer	2.60
02/27/20	CRB	Email to D. Shoyfer's counsel re: Florida properties	.20
02/27/20	CRB	Finalize joint scheduling motion; and email to I. Rona	.40
02/27/20	CRB	Review asset search records for named defendants re: real estate holdings in Massachusetts	2.90
03/03/20	CRB	Email re: Shoyfer Florida real estate; research procedure for obtaining attachment on Shoyfer's Florida real estate; draft order for attachment; and notes re: ancillary action for writ of attachment	3.30
03/04/20	ANM	Conference with C. Bennett re: MA domestic defendants searches from 2018; analyze past note to ascertain currency; begin to update real estate records and results from April 2018 to present re: MA domestic defendants	1.30

03/04/20	CRB	Draft forms of Motion, Affidavit, Writs of Attachments against Massachusetts Net Winners; research titles and assets	4.20
03/05/20	AGL	Conference with C. Bennett re: prejudgment remedies	.20
03/05/20	ANM	Continue to update real estate records and results from April 2018 to present re: MA domestic defendants	1.50
03/05/20	CRB	Edit Agreed Order; and outline ancillary action	.90
03/06/20	ANM	Conference with C. Bennett re: results of updated real estate searches for MA domestic defendants	.20
03/06/20	ANM	Conference with C. Bennett re: Daniil Shoyfer's West Palm Beach properties; search Palm Beach County Registry of Deeds and tax assessor online database for 17101, 22106 and 19104 Glenmoor Drive West Palm Beach; download said deeds; brief follow-up with C. Bennett re: results	.70
03/06/20	CRB	Conference with A. Mazzarella re: title search re: Massachusetts residents for attachment; and title search re: Florida property re: Shoyfer attachment	.30
03/06/20	CRB	Telephone conference with M. Nemtsev re: form of Order on Shoyfer attachment; edit same; and draft Writs of Attachment	.80
03/06/20	CRB	Draft ancillary Complaint re: Shoyfer; edit Order and Writs; draft Florida Writs	2.10
03/10/20	AGL	Emails re: status of Hackett settlement	.20
03/11/20	AGL	Prepare for and attend conference call with I. Rona re: class action scheduling order	.50
03/11/20	CRB	Conference call with I. Rona and M. Duncan re: scheduling order	.40
03/13/20	AGL	Conference with C. Bennett re: class action scheduling order	.20
03/13/20	AGL	Final revisions to Hackett settlement motion and file	.40
03/16/20	AGL	Work on scheduling motion and order in class action; conference with C. Bennett re: same	.50
03/16/20	CRB	Edit joint motion and order	.40
03/17/20	AGL	Review/serve objection notice for Hackett settlement; telephone conference with Court re: same	.30
03/17/20	AGL	Final revisions to class action scheduling motion/order; email from I. Rona; conference with C. Bennett	.60
03/19/20	AGL	Review asset search documents; conference with C. Bennett re: expanding searches - class action defendants	.50
03/20/20	CRB	Review Title search	.20

03/20/20	CRB	Conference call Shoyfer; and memo	.60
03/20/20	CRB	Work on Attachment of real estate	.80
03/24/20	CRB	Call with A. Savoia re: status of title research on Massachusetts Net Winner Participants	.20
03/25/20	CRB	Review additional documents from Huron re Shoyfer account and counterparty transactions; and reply to defense asserted by Shoyfer; and draft email	.90
03/26/20	AGL	Telephone conference with C. Bennett re: Shoyfer avoidance claims	.20
03/30/20	AGL	Research treatment of class action claims under plan	.30
03/31/20	AGL	Review scheduling order in class action; emails re: same	.20
03/31/20	HBM	Emails re: class action, scheduling order, expert, case strategy, etc.	.60
04/03/20	CRB	Conference call with Huron to review the Class Action Defendants' discovery request relating to the Trustee's expert report on aggregation and Net Winnings calculation; and draft responsive email to Counsel	1.40
04/04/20	AGL	Review proposed response to request for information in class action litigation	.30
04/07/20	CRB	Respond to I. Rona regarding expert discovery request as relates to the aggregation and presumption issues	.30
04/14/20	CRB	Review accounting information regarding Net Winners; and draft motion to attach real property of Massachusetts class action defendants	.70
04/15/20	CRB	Finalize attachment pleadings to Massachusetts net winners	.60
04/19/20	AGL	Review Shapiro motion to intervene in class actions; conference with C. Bennett re: same	.60
04/23/20	CRB	Draft opposition to the motion by various claimants to intervene in the class action in connection with the determination of the admissibility of the trustee's expert testimony	1.80
04/24/20	CRB	Edits to objection to motion to intervene	.40
04/27/20	AGL	Review order on Hackett settlement; email to trustee re: same	.20
04/27/20	CRB	Edit opposition to the motion to intervene by disputed net loser into the net winners' class action	.40
04/27/20	CRB	Draft Release and Stipulation of Dismissal in connection with the Hacketts' settlement	.40
04/27/20	CRB	Final edits to motion to attach net winners real property in Massachusetts and affidavits in support of the Motion	.60

04/28/20	AGL	Review and revise opposition to Shapiro motion to intervene in class actions	.40
04/28/20	CRB	Draft release and stipulation of dismissal as specified in the Hackett settlement agreement	.80
04/29/20	CRB	Update titles and A. Mazzaella's affidavit	.60
05/01/20	ANM	Update A. Mazzaella registry of deeds affidavit and Darr affidavit re: Wesley N Alves, Benjamin Argueta and Edgar Borelli	.20
05/01/20	ANM	Search Middlesex and Suffolk Registry of deed to ascertain ownership of properties re: Wesley N Alves, Benjamin Argueta and Edgar Borelli; analyze results; download deeds for file	1.00
05/04/20	AGL	Emails re: call with class action counsel	.20
05/04/20	AGL	Prepare for and attend conference call with I. Rona re: status of net winner class action	.50
05/04/20	ANM	Search various MA registries of deeds to update and verify whether selected defendants still own specific properties; revise A. Mazzaella and S. Darr affidavits re: MA defendants ownership status; draft email to C. Bennett summarizing ownership status and next step	.70
05/04/20	CRB	Conference call with I. Rona re scheduling issues; and follow-up email regarding documents requested by StoneTurn in connection with Huron expert report	.40
05/07/20	AGL	Review email from I. Rona re: expert discovery issues; conference with C. Bennett re: same	.40
05/07/20	CRB	Email to I. Rona regarding expert discovery and extension of time for exchange of Defendants' expert report	.20
05/15/20	CRB	Conference call with Huron and StoneTurn re expert discovery	.90
05/28/20	CRB	Conference with T. Martin regarding responding to StoneTurn's information request and proposed response	.20
06/03/20	AGL	Review email from I. Rona and draft motion to extend class action discovery schedule; conference with C. Bennett re: same	.30
06/04/20	AGL	Emails re: rescheduling of class action discovery calendar	.20
06/04/20	AGL	Review motion to modify class action scheduling order	.20
06/04/20	CRB	Review extension of time for defendants' expert report; and email to I. Rona	.30
06/18/20	CRB	Review and respond to scheduling emails and request by StoneTurn for additional documents	.40

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ANDREA G. BRIER	14.00	425.00	5,950.00
ANDREA N. MAZZARELLA	1.20	225.00	270.00
ANDREA N. MAZZARELLA	14.20	235.00	3,337.00
ANDREW G. LIZOTTE	66.40	615.00	40,836.00
ANDREW G. LIZOTTE	81.50	625.00	50,937.50
ANDREW G. LIZOTTE	29.60	650.00	19,240.00
CHARLES R. BENNETT, JR.	4.90	625.00	3,062.50
CHARLES R. BENNETT, JR.	7.10	650.00	4,615.00
CHARLES R. BENNETT, JR.	67.90	675.00	45,832.50
DANIEL M. RABINOVITZ	12.50	550.00	6,875.00
HAROLD B. MURPHY	2.10	625.00	1,312.50
HAROLD B. MURPHY	3.10	650.00	2,015.00
HAROLD B. MURPHY	15.80	675.00	10,665.00
MANDY CASPERSON	.40	225.00	90.00
MANDY CASPERSON	.40	235.00	94.00
MICHAEL K. O'NEIL	.50	360.00	180.00
MICHAEL K. O'NEIL	.40	375.00	150.00
ROBERT E. RICHARDS	.80	610.00	488.00
SARAH K. TRICOT	44.10	350.00	15,435.00
THEODORE J. FOLKMAN	1.00	535.00	535.00
Total Fees			\$211,920.00

EXHIBIT H

SERVICES RELATING TO OTHER AVOIDANCE ACTIONS

(Category 6)

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>
11/18/16	AGL	Prepare for and attend discovery call with D. Rainier; telephone conference with D. McCormack re: same; further review of discovery materials; email to D. Rainier	1.50
04/02/18	AGL	Telephone conference with Trustee re: Crosby; review docket	.30
04/20/18	AGL	Emails with Joe Craft re: Sunwind settlement status; review order approving settlement and deliverables	.40
05/01/18	AGL	Telephone conference with T. Kueller re: Sunwind closing	.10
05/02/18	AGL	Emails with J. Craft, T. Kueller re: open items for Sunwind settlement; review settlement documents; email to trustee re: consent	.60
05/09/18	AGL	Emails and telephone conference with B. Klassen re: Sunwind sale	.20
05/15/18	AGL	Review escrow agreement for Sunwind closing	.30
05/17/18	AGL	Review schedules to Sunwind APA	.30
05/24/18	AGL	Telephone conference with Ben Klassen re: status of Sunwind closing	.20
05/25/18	AGL	Review email from Expedition Wind re: assignment of Sunwind APA; conference with trustee, B. Klasson re: same	.80
05/30/18	AGL	Review Sunwind escrow agreement; emails re: same with buyer	.50
05/31/18	AGL	Conference with Sunwind, B. Klassen re: closing; review additional consent forms, APA	.70
06/20/18	AGL	Conference with trustee re: Sunwind installment	.20
07/06/18	AGL	Draft motion for entry of default and supporting affidavit in 4032 action	1.50
07/12/18	CEW	Review email from A. Lizotte re: defendant status in motion to default; review motion and affidavit re: defendants named; begin to reference service spreadsheets to determine status of same	.30
07/13/18	CEW	Finalize review of defendants' default status; conference with P. Moniello re: same	.20
07/16/18	AGL	Conference with C. Bennett re: status of Wanzeler action; conference with C. Wilkins re: defaults in 4032 action	.40

07/16/18	CEW	Finalize review of defendants' status; conference with A. Lizotte re: same	.20
07/16/18	TJF	Review Hague Convention materials from Spanish central authority	.20
07/19/18	AGL	Analysis of Sunwind documents re: competing claims to \$800K security deposit	2.00
07/23/18	AGL	Conference with C. Bennett re: Sunwind security deposit dispute; prepare chart of competing claims; research open issues; telephone conference with Tom Kueller re: same	1.50
07/24/18	AGL	Review motion to default/affidavit in 4032 action	.30
07/24/18	AGL	Work on analysis of Wanzeler action (4032), breakdown of defendants and claims; conference with C. Bennett re: same	3.50
07/24/18	CEW	Review email from A. Lizotte re: potential defaults in Wanzeler matter; conference with A. Lizotte re: same; conference with P. Moniello re: addresses for foreign defendants re: service	.50
07/24/18	CRB	Review insider-related litigation, defaults and judgment	.40
07/30/18	AGL	Memo to Tom Keuler re: issues on disputed liens for security deposit	.50
07/31/18	AGL	Email with T. Kueller re: Telex claim to security deposit	.10
08/07/18	AGL	Emails with C. Bennett re: status conference in SEC action	.20
08/08/18	AGL	Analysis of supplemental documents from Sunwind re: security deposit; telephone conference with Tom Kueller	1.20
08/09/18	AGL	Telephone conference from SEC, Jon Craft re: D.C. status conference	.40
08/10/18	AGL	Telephone conference with T. Kueller re: security deposit dispute	.20
08/13/18	AGL	Telephone conference with trustee re: SEC status conference	.10
08/15/18	AGL	Conference with C. Bennett re: default judgments in Wanzeler action	.20
08/15/18	AGL	Prepare for and attend status conference in SEC action	2.50
08/20/18	AGL	Review order on service of default notices - 4032 action	.20
08/23/18	CRB	Review SEC Order and Judgment	.40
08/27/18	AGL	Review supplemental materials from T. Keuler re: Sunwind security deposit dispute	1.00
08/28/18	AGL	Review Ana Costa answer in Wanzeler action	.20

08/28/18	AGL	Final review of Sunwind lien issue; telephone conference with T. Keuler	.50
09/05/18	AGL	Work on revisions to SEC judgment, consent and annex; conference with D. Bernstein re: same; conference with Trustee re: same	1.20
09/12/18	AGL	Conference with M. O'Neil re: default judgment in Xavier action	.20
09/12/18	MKO	Review and revise default filings; attention to service issues re: same	1.30
03/02/20	AGL	Telephone conference with Tom Keuler re: Sunwind	.10
03/05/20	AGL	Review Sunwind APA; telephone conference with T. Keuler re: Sunwind status; conference with J. Craft, C. Bennett re: same; telephone conference with Patrick Pelstring re: same	1.00

Timekeeper

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ANDREW G. LIZOTTE	1.50	570.00	855.00
ANDREW G. LIZOTTE	22.50	615.00	13,837.50
ANDREW G. LIZOTTE	1.10	650.00	715.00
CHARLES R. BENNETT, JR.	.80	650.00	520.00
CHRISTINE E. WILKINS	1.20	225.00	270.00
MICHAEL K. O'NEIL	1.30	360.00	468.00
THEODORE J. FOLKMAN	.20	535.00	107.00

Total Fees

\$16,772.50

EXHIBIT I

SERVICES RELATING TO COMMUNICATIONS WITH CREDITORS AND
GOVERNMENTAL AGENCIES

(Category 7)

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>
04/19/18	AGL	Work on memo to M. Murrane re: claims process, forfeiture issues, Wanzeler action	1.00
04/19/18	HBM	Review and revise memo to US Attorney; conference with A. Lizotte re: same	.40
04/24/18	AGL	Prepare for and attend extensive conference call with Mary Murrane re: forfeiture issues, Wanzeler litigation	1.00
04/24/18	AGL	Review/consider DOJ motions, orders for partial final order of forfeiture and to apply certain assets to restitution; draft memo to trustee re: discussions with DOJ on forfeiture, restitution, request for Participant information	2.30
04/24/18	HBM	Prepare for and participate in extended telephone call with M. Murrane re: case status and forfeiture procedures	1.00
04/24/18	HBM	Review forfeiture and related pleadings; review and revise memo to client; conference with A. Lizotte re: same	1.70
04/25/18	HBM	Email to M. Murrane re: case status	.30
05/01/18	AGL	Telephone conference with D. Bernstein re: 2004 document productions	.30
05/03/18	HBM	Conference with A. Lizotte re: US Attorney issues; draft email re: same	.30
05/04/18	AGL	Follow up email to M. Murrane re: pending litigation against insiders	.30
05/29/18	AGL	Emails from M. Murrane re: Bivio Wanzeler settlement efforts; conference with H. Murphy re: same	.40
05/31/18	AGL	Prepare for and attend conference call with M. Murrane re: Fabio Wanzeler settlement; memo to trustee re: same	1.30
06/04/18	HBM	Conference with A. Lizotte re: issues and status re: US Attorney's Office	.30
06/05/18	AGL	Telephone conference with M. Murrane re: Fabio deal	.20
06/06/18	AGL	Emails with M. Murrane re: follow up on Fabio Wanzeler settlement	.20

06/08/18	AGL	Emails with Jessica Pooler re: distribution update	.20
06/12/18	AGL	Email from D. Bernstein re: iPayment documents; search docket re: confidentiality issues	.30
06/13/18	AGL	Conference with D. Bernstein, C. Condon re: payment processor document production	.50
06/15/18	AGL	Email from M. Murrane re: forfeiture update	.10
06/15/18	AGL	Telephone conference and emails with D. Bernstein, S. Hubbard re: de La Rosa settlement	.30
06/15/18	HBM	Emails re: US Attorney; conference with A. Lizotte re: same	.30
06/18/18	AGL	Review recent orders in USDC case on restriction, forfeiture; conference with H. Murphy re: same; review docket entries	.50
06/19/18	AGL	Further review of forfeiture, restitution, lien orders in criminal case; conference with H. Murphy re: same; email to trustee re: same	1.60
06/19/18	HBM	Review orders and earlier order, funds to Estate; conference with A. Lizotte re: same; email re: same	.70
06/20/18	AGL	Telephone conference from SEC re: Crosby settlement collections; email to Huron re: same	.20
06/20/18	AGL	Analysis of Fabio settlement proposal, supporting documents; prepare for/attend call with Mary Murrane re: same; draft lengthy memo to trustee re: same	2.50
06/20/18	HBM	Review materials from US Attorney; conference with A. Lizotte re: same; telephone call with US Attorney's office re: same	1.70
06/28/18	AGL	Telephone conference with D. Bernstein re: de la Rosa settlement	.20
07/27/18	AGL	Prepare for and attend conference with Mary Murrane re: Wanzeler, Costa deals, forfeiture; followup email to trustee; assemble documents for M. Murrane	1.00
08/07/18	HBM	Emails with US attorney re: complaint and call re: same; brief conference with A. Lizotte re: same	.30
08/08/18	AGL	Telephone and email with Mary Murrane re: Wanzeler settlement	.40
08/08/18	HBM	Conference with A. Lizotte re: US Attorney call and meeting; email re: same	.30
08/08/18	HBM	Work on issues re: IRS action and preparation for tomorrow's with US Attorney	.70
08/09/18	HBM	Prepare for call with Government; conference with A. Lizotte re: same; telephone call with US Attorney; follow up meeting with A. Lizotte re: letter and memo re: same	1.30
08/10/18	AGL	Email from M. Murrane re: tax issue	.10

08/10/18	AGL	Telephone conference from Trustee re: results of discussions with DOJ; work on format of response letter	1.00
08/14/18	AGL	Review correspondence from SEC re: collection efforts on De la Rosa settlement	.20
08/14/18	AGL	Telephone conference with D. Bernstein re: SEC status conference; draft notice of appearance	1.00
08/16/18	AGL	Telephone conference with D. Bernstein re: SEC judgment; review SEC motion to stay Wanzeler claim	.40
08/20/18	AGL	Email from Mary Murrane re: latest offer from Priscilla Costa	.20
08/22/18	AGL	Emails with M. Murrane re: sale of mortgage	.20
08/22/18	AGL	Work on trustee edits to Fabio Wanzeler settlement; email to M. Murrane re: same	.40
08/23/18	AGL	Telephone conference with D. Bernstein re: judgment in SEC action; work on judgment and annex	2.60
08/28/18	AGL	Email to M. Murrane re: 8/29 meeting	.10
08/29/18	AGL	Prepare for and attend meeting with M. Murrane re: disposition of forfeiture funds; telephone conference with trustee re: results of meeting	3.60
08/29/18	HBM	Prepare for and attend meeting with US Attorney re: funds, distributions, etc.	3.00
08/30/18	AGL	Review merits of offer to purchase forfeited mortgage; conference with trustee, M. Murrane re: same	.50
09/06/18	AGL	Telephone conference with D. Bernstein re: status of SEC action	.30
09/07/18	AGL	Review order for stay in SEC/Wanzeler matter	.10
09/07/18	AGL	Emails with D. Bernstein, Trustee re: consent to judgment; meeting with trustee re: same	.40
09/12/18	AGL	Review SEC default pleadings against Electric and Mobile	.20
09/14/18	AGL	Telephone conference with D. Bernstein re: Faith Sloan suit, withdrawal of SEC claim; email to Huron re: same	.30
09/25/18	AGL	Telephone conference with D. Bernstein re: status of SEC action, Faith Sloan deposition; email with Huron re: same	.30
09/26/18	AGL	Telephone conference with Huron re: SEC request for data, claims responses	.30
09/28/18	AGL	Review judgment entered in SEC action; email to Trustee	.20

10/29/18	AGL	Review USA motion to modify Wanzeler restraining order; telephone conference with M. Murrane re: same, forfeiture issues	.80
10/30/18	AGL	Memo to trustee re: status of forfeiture/restitution	.30
10/31/18	AGL	Finalize memo re: USA forfeiture/restoration issues; conference with H. Murphy re: same	.50
10/31/18	HBM	Review email re: US Attorney and forfeiture issues; conference with A. Lizotte re: same and plan issues	.50
11/26/18	AGL	Review SEC memo re: summary judgment - Sloan	.20
11/28/18	HBM	Prepare for and participate in telephone call with Mary Murrane re: forfeiture and potential settlement	.50
11/30/18	AGL	Emails to M. Murrane re: restitution issues	.20
12/04/18	AGL	Telephone conference with Mary Murrane re: status of Wanzeler/Costa deals; memo to trustee re: same	.50
12/06/18	AGL	Emails with M. Murrane, trustee re: Priscilla Costa negotiations	.20
12/07/18	AGL	Emails with M. Murrane re: Priscilla Costa negotiations	.20
12/07/18	AGL	Review Faith Sloan response re: SEC summary judgment	.20
12/21/18	AGL	Telephone conference with D. Bernstein re: status of SEC, IRS matters	.30
12/27/18	AGL	Review sur-reply filed by Faith Sloan in SEC action	.30
01/03/19	AGL	Telephone conference with M. Murrane re: Fabio, Priscilla Costa settlements	.10
01/04/19	AGL	Telephone conference with Mary Murrane re: status of Fabio Wanzeler, Priscilla Costa settlements	.30
01/07/19	AGL	Telephone conference with Deena Bernstein re: case status	.20
01/10/19	AGL	Email from Wells Fargo re: Fabio settlement; telephone conference with M. Murrane re: same	.20
01/10/19	AGL	Analysis of US Attorney proposed revisions to P. Costa settlement; telephone conference and memo to Trustee; telephone conference with M. Murrane re: same	1.10
01/11/19	AGL	Conference with trustee re: meeting with Chelsea Collaborative	.20
01/14/19	AGL	Email from Nadine Cohen re creditor meeting	.10
01/18/19	AGL	Emails with Mary Murrane re: Wanzeler deed; revise deed; email to Wanzeler re: same	.40
01/18/19	AGL	Prepare for and attend Participant meeting in Chelsea	2.50
01/28/19	AGL	Review claims data sheet for 1/31 meeting - Brazilian women's group; telephone conference and emails with Trustee, Huron re: same	.70

01/30/19	AGL	Telephone conference with emails re: Mary Murrane re: rents/taxes in P. Costa deal	.40
02/01/19	AGL	Telephone conference with Trustee re: results of community meeting	.20
02/04/19	AGL	Telephone conference with D. Bernstein re: Faith Sloan trial	.30
02/05/19	AGL	Analysis of Faith Sloan transcript, financial records; lengthy conferences with C. Bennett, D. Bernstein re: settlement, transfer issues	2.50
02/05/19	CRB	Faith Sloan settlement; and claims issues re: judicial conveyance - conference with A. Lizotte	.60
02/06/19	HBM	Meeting with D. Bernstein re: case status and summary judgment hearing	1.00
02/08/19	AGL	Emails with M. Murrane re: modification of Costa restraining order	.20
02/15/19	AGL	Telephone conference with D. Bernstein re: deLa Rosa settlement default	.30
02/19/19	AGL	Email from M. Murrane re: turnover of forfeited funds	.20
02/20/19	AGL	Emails with D. Bernstein re: Faith Sloan trial, de la Rosa collections	.20
02/21/19	AGL	Review pretrial order on Faith Sloan matter; emails with Huron re: same	.20
02/22/19	AGL	Telephone conference with M. Murrane re: value of forfeited assets	.10
03/21/19	AGL	Telephone conference with D. Bernstein re: de la Rosa settlement default	.30
03/27/19	AGL	Emails with D. Brooks, M. Murrane re: open items in F. Wanzeler, P. Costa settlements; review agreements; review terms of settlements	.60
03/29/19	AGL	Telephone conference with D. Bernstein re: F. Sloan settlement	.30
04/02/19	AGL	Review Faith Sloan transcript from SEC; email to D. Bernstein re: transfer issues; review deeds, transfers	.80
04/03/19	AGL	Telephone conference with D. Bernstein re: Faith Sloan deal	.30
04/04/19	AGL	Emails re: settlement with Faith Sloan, SEC concerns	.20
04/05/19	AGL	Telephone conference with D. Bernstein re: timing of Sloan settlement	.20
04/09/19	AGL	Review SEC Sloan documents; draft settlement agreement; telephone conference with D. Bernstein re: same	1.00
04/10/19	AGL	Work with D. Bernstein on revisions to Sloan settlement	.50

04/12/19	AGL	Telephone conference with D. Bernstein re: Sloan settlement	.20
04/16/19	AGL	Telephone conference with Deena Bernstein re: Sloan settlement status	.10
05/06/19	AGL	Emails with SEC re: Faith Sloan status	.20
05/07/19	HBM	Emails re: funds loan, Department of Justice, etc.	.30
05/09/19	AGL	Telephone conference with Trustee, H. Murphy re: USA funds transfer	.20
05/10/19	HBM	Telephone call with trustee re: issues and status of funds, bond, IRS; conference with A. Lizotte re: same	.50
05/15/19	AGL	Conference with H. Murphy, C. Bennett re: restitution, forfeiture, tax losses	1.30
05/17/19	AGL	Telephone conference with D. Bernstein re: case status, Sloan auction	.30
05/20/19	AGL	Search correspondence re: restitution agreements with US Attorney	.50
05/22/19	AGL	Conference with Trustee, US Attorney re: transfer of funds	.20
06/04/19	AGL	Emails with SEC, C. Gossels re: closing Faith Sloan settlement	.20
06/12/19	AGL	Conference with C. Bennett re: tax research, US Attorney seizure documents; conduct due diligence re: same	.30
06/21/19	AGL	Work on status to USA, distribution analysis; conference with trustee re: same	.70
06/24/19	AGL	Further work on distribution analysis	.20
06/24/19	AGL	Conference with H. Murphy, C. Bennett re: case/claims memo for US Trustee; begin draft memo	4.00
06/24/19	CRB	Conference with H. Murphy re: memorandum to U.S. Trustee	.60
06/24/19	HBM	Work on outline of status memo; conference with C. Bennett and A. Lizotte re: same; telephone call with S. Darr re: same	1.50
06/25/19	AGL	Work on case/claim memo for US Trustee; conferences with H. Murphy re: same	5.00
06/25/19	HBM	Work on case status memo; conference with trustee re: same; conference with A. Lizotte re: same	2.50
06/26/19	AGL	Finalize memo to US Trustee re: case/claim status, and supporting exhibit; conferences with H. Murphy, Trustee re: same	6.70
06/26/19	HBM	Work on status memo for USA and UST; several conferences with A. Lizotte and Trustee re: same	2.80
06/27/19	AGL	Review trustee's comments to case/claims memo; conference with H. Murphy, Trustee re: same; work on revisions	1.80

06/27/19	HBM	Telephone call with trustee case status, meeting and memo to USA; email re: same	.40
06/27/19	HBM	Finalize case memo and review comments by trustee; conference with A. Lizotte re: same and additional revisions	1.20
07/10/19	HBM	Conference with S. Darr re: UST, etc.; brief conference with A. Lizotte re: same	.30
07/18/19	HBM	Prepare for and attend meeting with UST re: case status and IRS	2.70
07/25/19	HBM	Multiple emails with US Attorney's office	.40
07/25/19	HBM	Prepare for and attend meeting with US Attorney re: case status and issues and potential settlement with IRS; meeting with Trustee before and after meeting with the US Attorney	2.50
07/31/19	HBM	Telephone call with M. Murrane re: case status; email re: same; conference with A. Lizotte re: same	.50
08/13/19	AGL	Prepare for and attend conference call with M. Murrane re: release of funds, case status, claim update; telephone conference with trustee re: same;	3.00
08/13/19	HBM	Work on potential deal with USA; telephone call with M. Murrane re: same; conference with S. Darr re: same and report outline	2.80
08/14/19	AGL	Assemble documents requested by DOJ re: financial position of estates	.50
08/14/19	HBM	Work on memo and analysis for M. Murrane	1.50
08/15/19	AGL	Telephone conference with Trustee re: reconciliation of estate financial position; work on analysis of costs for DOJ	1.50
08/15/19	HBM	Meeting with trustee re: memo to USA, etc.	.80
08/19/19	AGL	Work on follow up memo to US Attorney re: estate financial position; telephone conference with trustee re: same; conference with H. Murphy re: same	.80
08/19/19	HBM	Work on draft memo to USA; review numbers and analyses from Trustee; conference with A. Lizotte re: same	2.00
08/20/19	AGL	Work on financial analysis for DOJ - claim, funding issues	4.50
08/20/19	HBM	Work on memo to USA; review and revise first draft; review exhibits; multiple telephone calls with trustee re: same; conference with A. Lizotte re: same	3.50
09/03/19	HBM	Email to and from USA re: district court action and review same; email re: same to trustee; conference with A. Lizotte re: same	1.50

09/19/19	AGL	Conferences with H. Murphy, Trustee re: results of conference with M. Murrane on use of funds; review KPMG memo re: parameters of deal with IRS; work on IRS term sheet	4.00
09/24/19	HBM	Emails to and from Department of Justice re: IRS settlement	.50
10/18/19	HBM	Emails to and from US Attorney re: settlement offer and IRS	.30
11/05/19	AGL	Email to M. Murrane re: IRS opposition	.20
11/06/19	HBM	Emails to and from US Attorney re: IRS	.40
11/26/19	HBM	Emails to and from Department of Justice re: settlement and hearing; email to client	.30
11/27/19	AGL	Telephone conference with Mary Murrane re: DOJ approval issues	.30
11/27/19	AGL	Emails with KPMG, DOJ, Trustee re: status of IRS litigation, options; review KPMG comments to DOJ reply brief	1.00
11/27/19	HBM	Telephone call with M. Murrane re: settlement status with IRS and issues re: same	.40
11/27/19	HBM	Emails to and from Department of Justice re: IRS settlement and issues; telephone call with trustee re: same	1.20
12/10/19	HBM	Telephone call with M. Murrane re: IRS litigation; conference with A. Lizotte re: same	.60
01/16/20	HBM	Emails to and from Department of Justice re: settlement; telephone call with trustee re: same; memo re: same; email to US Attorney	1.80
01/17/20	AGL	Emails with US Attorney re: settlement approval issues	.30
01/21/20	AGL	Begin drafting summary of tasks performed and to be performed for Dept. of Justice	.50
04/01/20	AGL	Prepare for & attend call with Mary Murrane re: use of restitution funds, plan issues; telephone conference with Steve Darr re: same; work on drafting motion for USDC to release restitution funds; conferences with H. Murphy re same	6.00
04/01/20	HBM	Telephone conference with M. Murrane re: funding of 7.5 for restitution costs, motions re: same	.60
04/01/20	HBM	Work on motion re: US District Court and restitution costs	3.50
04/02/20	AGL	Further work on motion to release restitution funds	2.00
04/02/20	CMC	Work on motion to fund reimbursement fund; amend and revise same	4.20
04/02/20	HBM	Work on motion to fund restitution costs	8.00
04/03/20	AGL	Review/revise updated draft of motion to release restitution funds; review S. Darr edits	1.00

04/03/20	CMC	Confer with A. Lizotte and H. Murphy re draft motion to District Court; further revisions to same	1.30
04/03/20	CMC	Amend/revise motion to approve disbursement; email to M. Murane re same	3.20
04/03/20	CRB	Review the motion to modify the restitution order; and notes re edits; conference with H. Murphy and C. Condon to review the Motion and draft edits; review revised Motion and suggest further edits	1.80
04/03/20	HBM	Work on finalizing draft motion re: restitution; conference with K. Cruickshank re: same; email to and from US Attorney re: same	4.50
04/08/20	HBM	Emails to and from US Attorney; conference with C. Bennett re: same	.30
04/10/20	AGL	Telephone conferences with H. Murphy, S. Darr re: unrestricted funds, administrative costs, settlement discussions with IRS, US Attorney; prepare for and attend call with Mary Murrane re: same, USDC motion; work on reconciliation	1.50
04/10/20	HBM	Telephone call with M. Murrane re: settlement; telephone call with Trustee re: same	1.00
04/12/20	AGL	Work on motion to amend USDC restitution order	2.00
04/13/20	AGL	Further work on USDC motion to amend restitution order; conferences with H. Murphy, Huron re: same	7.50
04/13/20	HBM	Work on revised draft motion re: restitution costs; multiple conferences with A. Lizotte re: same; several conferences with trustee re: same	4.50
04/14/20	AGL	Emails and telephone conferences with H Murphy, C. Bennett re: motion to amend restitution order; work on further amendments; email to M. Murrane re: same	3.50
04/14/20	CRB	Review motion to modify restitution order; edits; various conference calls with H. Murphy and A. Lizotte to review edits and finalize	1.90
04/15/20	AGL	Review trustee comments to motion to modify restitution order; work on revisions; telephone conference with S. Darr re: same	1.00
04/16/20	AGL	Emails with M. Murrane re: motion to modify restitution order; work on proposed amended order; telephone conference with H. Murphy re: same	.80
04/16/20	HBM	Emails re: US Attorney comments upon motion; review and revise draft order; conference with A. Lizotte re: same	1.50
04/20/20	AGL	Emails with M. Murrane, H. Murphy re: motion to use restitution funds; work on revisions to motion, exhibits, filing issues; do final review	1.50

04/20/20	HBM	Review revised draft for US Attorney re: restitution funds motion; emails re: same; conference with A. Lizotte re: filing, etc.	1.20
04/21/20	AGL	Work on filing/service issues for motion to use restitution funds; emails and telephone conference with S. Darr, C. Bennett, M. Murrane re: same (3.0)	2.00
04/21/20	ANM	Analyze email from C. Bennett re: notice of appearance and a motion to modify a restitution order James Merrill criminal case in the USDist Ct in Worcester. 14-40028; search pacer re: docket; brief follow-up with C. Bennett	.20
04/21/20	CMC	Work on U.S. District Court motion to modify restitution order	1.50
04/22/20	AGL	Follow up re: filing/service of USDC motion to use restitution funds	.50
04/22/20	ANM	Analyze email from A. Lizotte re: Judge Hillman's docketing clerk; call clerk and discuss steps to be added as interested party; search Pacer to verify Darr added as verified party; follow-up email with A. Lizotte re: Darr added as interested party and now enabled to e-file	.30
04/22/20	CMC	Work on District Court modification motion	1.00
04/23/20	AGL	Review order approving restitution motion; emails and telephone conferences with S. Darr, C. Bennett re: same	.50
04/23/20	AGL	Follow up with H. Murphy, US District Court re: notice of appearance, restitution motion issues; emails re: same	1.00
04/23/20	HBM	Telephone call from re: motion; conference with A. Lizotte re: same	.30
04/23/20	HBM	Review district court order; multiple emails re: same	.50
04/27/20	HBM	Emails to and from Department of Justice re: settlement, appeal, plan, etc.; email to A. Lizotte re: same	.40
05/07/20	AGL	Telephone conference with Trustee re: plan follow up with community groups; email re: same	.30
06/11/20	AGL	Prepare for and attend online meeting with community organizers re: plan, voting and distribution issues	1.50
06/12/20	AGL	Email from Community organizers re: 6/11 conference	.10

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ANDREA N. MAZZARELLA	.50	235.00	117.50
ANDREW G. LIZOTTE	30.90	615.00	19,003.50
ANDREW G. LIZOTTE	52.30	625.00	32,687.50
ANDREW G. LIZOTTE	33.50	650.00	21,775.00
CHARLES R. BENNETT, JR.	.60	650.00	390.00
CHARLES R. BENNETT, JR.	4.30	675.00	2,902.50
CHRISTOPHER M. CONDON	11.20	535.00	5,992.00
HAROLD B. MURPHY	3.40	625.00	2,125.00
HAROLD B. MURPHY	10.90	650.00	7,085.00
HAROLD B. MURPHY	59.50	675.00	40,162.50
Total Fees			\$132,240.50

EXHIBIT J

SERVICES RELATING TO CASE ADMINISTRATION

(Category 8)

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>
04/02/18	AGL	Emails re: settlement statement for Davenport	.10
04/02/18	JFO	Email correspondence with S. Darr, closing attorney regarding wire not initiated at closing; review and provide HUD to S. Darr; follow up correspondence regarding final closing items	2.20
04/05/18	HBM	Telephone call from counsel re: case status and payments	.40
04/06/18	AGL	Emails with Brenda Madrid re: case status	.20
04/10/18	AGL	Telephone conference from trustee : bond, MOR; review March MOR's	.40
05/15/18	AGL	Review April operating reports	.30
06/08/18	AGL	Review/comment on June operating reports	.30
06/22/18	HBM	Emails with UST re: status; conference with A. Lizotte re: same	.40
06/26/18	AGL	Telephone conference with trustee re: case status	.10
07/06/18	AGL	Draft motion to conduct public auction sale of vehicles	1.50
07/19/18	AGL	Telephone conference with trustee re: Porsche sale issues	.20
07/23/18	AGL	Conference with M. Saperstein, Trustee re: sale of Porsches	.30
07/23/18	HBM	Conference with trustee re: sale of Porsche, issues and strategy	.30
07/26/18	AGL	Telephone conference/emails with M. Saperstein, Trustee re: Porsche sales	.30
07/30/18	AGL	Telephone conference with trustee re: status of car sales	.30
08/09/18	AGL	Telephone conference with Trustee re: sale of Porches; follow up with auctioneer	.40
08/14/18	AGL	Email from M. Saperstein re: case	.10
08/14/18	AGL	Review July monthly operating reports	.20
08/20/18	AGL	Revisions to sale pleadings - Porsches and retention pleadings for auctioneer; conference with trustee, PESCO re: same	2.00
08/21/18	AGL	Final edits to Porsche sale papers and file	.30
08/23/18	AGL	Review notice of sale from Court; conference with M. Saperstein re: auction date; service notice	.30

08/23/18	MXC	Draft certificate of service re: motion to sell; efile and send same	.50
09/05/18	AGL	Emails with Clerk, Huron re: inquiry information for KCC website	.20
09/10/18	AGL	Review August operating reports	.30
09/14/18	AGL	Review order on auction sale of cars	.10
10/02/18	AGL	Telephone conference from trustee re: car auction	.20
10/09/18	AGL	Telephone conferences with trustee, PESCO re: car auction	.30
10/16/18	AGL	Review September operating reports	.20
10/18/18	AGL	Emails with M. Saperstein re: post-auction issues	.20
10/26/18	RER	Prepare deed for Florida property; review title documents for Florida property; conference with A. Lizotte	1.20
11/08/18	AGL	Review October operating reports	.20
11/12/18	CRB	Conference with H. Murphy and A. Lizotte	.20
12/03/18	HBM	Telephone call with KPMG re: revisions to letter to IRS	.40
12/17/18	AGL	Review 505 determination letter from IRS for 2017	.10
12/17/18	AGL	Review November operating reports	.30
01/04/19	AGL	Telephone conferences with court re: creditor lists, contact information	.30
01/09/19	HBM	Conference with Trustee re: case status, issues, etc.	.40
01/17/19	AGL	Review December operating reports	.30
02/05/19	AGL	Telephone conference with K. Shacter re: 2004 production, confidentiality	.20
02/06/19	AGL	Review letter from Wells Fargo re: 004 protective order issues; draft email response	.30
02/12/19	AGL	Review January operating reports	.20
02/25/19	HBM	Emails re: case status	.30
03/05/19	AGL	Review and consider elements for status report	.30
03/11/19	AGL	Review February operating reports; email to trustee re: same	.30
04/11/19	AGL	Review March operating reports	.20
05/17/19	AGL	Telephone conference with Trustee re: bonding issues	.20
06/10/19	AGL	Review 2018 draft tax return	.30
06/19/19	AGL	Conference with H. Murphy, C. Bennett re: distribution motion, reserves, etc.	.50
06/19/19	HBM	Work on issue re: motion to distribute; conference with A. Lizotte and C. Bennett re: same	1.50
06/20/19	AGL	Review May operating reports	.30
06/20/19	AGL	Work on chart of available funds, distribution issues	2.00
07/16/19	AGL	Telephone conference with Wells Fargo re: their letter inquiry to subpoena/affidavit	.20
07/17/19	AGL	Review June operating reports	.30

08/02/19	CRB	Telephone conference with J. Powers and A. Lizotte re: subpoena for documents	.40
08/07/19	AGL	Review criminal docket in Kuljko matter; draft letter to J. Palmer responding to his subpoena; telephone conference with C. Parker	.40
08/12/19	HBM	Email re: case status	.20
08/16/19	AGL	Telephone conference with J. Palmer re: Hackett records	.10
08/26/19	AGL	Review July operating reports	.30
09/03/19	AGL	Review/revise case memo from Trustee	.30
09/03/19	AGL	Draft suggestion of bankruptcy, with exhibits, for NJ action	.70
09/13/19	AGL	Review August operating report; email to Trustee re: same	.30
09/30/19	AGL	Telephone conference with Wells Fargo re: response to subpoena, MDL discovery	.30
09/30/19	CRB	Telephone conference with Attorney R. Fuller re: Wells Fargo Advisors, and (1) PIEC's subpoena to Trustee for Wells documents, and (2) possible witness to testify re: Ponzi scheme mechanism	.30
10/07/19	AGL	Review 2018 returns	.30
10/18/19	AGL	Review September operating report; email to Trustee re: same	.30
10/31/19	AGL	Telephone conference with Adam Dorr re: MDL litigation, discovery	.30
11/04/19	HBM	Multiple emails re: case status, taxes, IRS and settlement	.60
11/11/19	HBM	Emails re: case status and claims issues; brief conference with A. Lizotte re: same	.60
11/13/19	AGL	Review draft October operating report	.20
11/21/19	HBM	Telephone call from creditor re: case status and distribution	.20
11/25/19	AGL	Review October operating reports; telephone conference with Trustee re: same	.50
11/25/19	AGL	Review status of Sunwind deal; email to buyer's counsel re: project development, payment rights	.50
11/27/19	AGL	Emails re: MDL status conference, Croft settlement	.20
12/02/19	AGL	Draft memo re: status of MDL/Murdoch actions	.40
12/10/19	AGL	Review Wells Fargo document subpoena; conference with C. Bennett	.50
12/10/19	CRB	Review Wells Fargo document request; and email	.60
12/11/19	AGL	Emails with Huron re: Wells Fargo document request	.20
12/12/19	AGL	Emails re: potential AMT issues	.20
12/13/19	AGL	Email from Bank of America re: document request	.20

12/13/19	AGL	Telephone conference with Price Waterhouse re: document production; email to Huron re: same	.20
12/13/19	AGL	Emails with R. Zandona, Huron re: claim status	.20
12/17/19	AGL	Telephone conference with E. McChesney re: Bank of America document production; review emails from Huron re: earlier production	.30
12/17/19	AGL	Telephone conference with Adam Doerr re: Wells Fargo document requests	.50
12/17/19	CRB	Conference call with Wells Fargo re: subpoena; and follow-up emails	.60
12/18/19	AGL	Emails with C. Bennett, A. Doerr re: Wells Fargo subpoena	.20
12/19/19	AGL	Telephone conference with S. Darr re: MOR; review November reports	.30
12/19/19	AGL	Prepare for and attend conference call with Wells Fargo re: document request	1.00
12/19/19	CRB	Conference re: claims and discovery requests	.90
12/23/19	AGL	Telephone conference and emails with Huron, PWC re: Trustee document productions; emails with PIEC re: their net winner document production; review content of thumb drive	1.30
01/09/20	AGL	Telephone conference from A. Moskowitz re: case status	.30
01/14/20	AGL	Email from S. Darr re: letter to IRS on net winners	.20
01/15/20	HBM	Telephone call from creditor re: case status	.20
01/22/20	AGL	Review December operating reports	.30
01/24/20	HBM	Emails re: case status; conference with A. Lizotte re: same	.30
02/24/20	AGL	Email re: Wanzeler indictment	.10
03/11/20	HBM	Emails re: case status and distribution	.30
03/26/20	HBM	Review issues re: state taxes and email re: same	.30
03/26/20	HBM	Review memo from KPMG re: tax withholding re: distributions; email re: same	.40
04/12/20	AGL	Review March operating reports	.30
04/30/20	KRC	Confer with A. Lizotte re: issues on closing case administratively, brief research re: same	.40
05/11/20	AGL	Telephone conferences with trustee re: MOR's disclosure statement	.20
05/11/20	HBM	Review and respond to emails re: case status; brief conference with A. Lizotte re: same	.40
05/12/20	AGL	Review April operating reports; conference with Trustee re: same	.30
06/12/20	AGL	Review May operating reports	.30

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ANDREW G. LIZOTTE	9.40	615.00	5,781.00
ANDREW G. LIZOTTE	16.10	625.00	10,062.50
ANDREW G. LIZOTTE	2.00	650.00	1,300.00
CHARLES R. BENNETT, JR.	.20	650.00	130.00
CHARLES R. BENNETT, JR.	2.80	675.00	1,890.00
HAROLD B. MURPHY	.40	625.00	250.00
HAROLD B. MURPHY	1.80	650.00	1,170.00
HAROLD B. MURPHY	5.00	675.00	3,375.00
JONATHAN F.X. O'BRIEN	2.20	490.00	1,078.00
KATHLEEN R. CRUICKSHANK	.40	595.00	238.00
MANDY CASPERSON	.50	225.00	112.50
ROBERT E. RICHARDS	1.20	595.00	714.00
Total Fees			\$26,101.00

EXHIBIT K

SERVICES RELATING TO FEE/EMPLOYMENT APPLICATIONS

(Category 9)

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>
04/04/18	AGL	Work on categorizing March time entry	1.50
04/06/18	AGL	Revisions to fourth interim fee application	4.00
04/09/18	AGL	Conference with H. Murphy re: revisions to interim fee application	1.50
04/09/18	HBM	Work on fee application; several conferences with A. Lizotte re: changes to draft	2.50
04/10/18	AGL	Work on revisions to fourth interim fee application	4.50
04/12/18	AGL	Edits to fee application; conference with H. Murphy re: same	1.50
04/12/18	HBM	Finalize review and revisions to latest draft of fee application; several conferences with A. Lizotte re: same	2.00
04/13/18	AGL	Review KPMG draft fee application	1.00
04/16/18	AGL	Work on tables to fee application and summary page	.70
04/17/18	AGL	Work on finalizing and filing fee applications - M&K, KPMG and exhibits	2.00
04/25/18	AGL	Review service issues for fee application	.20
05/18/18	AGL	Review Rona second fee request in class action; draft response	1.00
06/04/18	AGL	Conference with C. Bennett re: Rona fee hearing; prepare for hearing	.60
07/06/18	AGL	Telephone conference with trustee re: Porsche sales; draft application to employ auctioneer/affidavit for cars	1.20
07/23/18	AGL	Review Huron draft fifth interim fee application	1.00
08/01/18	AGL	Arrange for filing of Huron fee application	.20
08/08/18	AGL	Work on service of hearing notice - Huron fee application	.20
09/06/18	AGL	Analysis of KPMG proposed amendments to engagement letter; conferences to Trustee re: same	1.00
09/11/18	AGL	Review proposed revisions to KPMG terms of retention; conference with trustee re: same	.50
09/12/18	AGL	Work on application to amend KPMG retention and supplemental engagement letter; email to trustee re: same	1.00
09/13/18	AGL	Draft notice of filing of KPMG supplemental engagement letter	.40

11/01/18	AGL	Telephone conference with Trustee re: Saperstein fee application	.20
11/02/18	MKO	Draft motion to limit notice re: Sapperstein fee application and hearing; review and revise same	1.50
12/17/18	AGL	Check docket re: status of Saperstein fees	.10
02/07/19	AGL	Draft application to employ broker for San Mellina, affidavit, declaration	1.50
02/11/19	AGL	Work on revisions to San Mellina listing agreement; revise application to employ broker and affidavits; emails to broker	1.00
02/12/19	AGL	Emails, telephone conferences re: finalize list price for San Mellina, work on retention documents	.50
02/14/19	AGL	Review court notice on broker retention; service hearing notice	.20
02/22/19	AGL	Review email from Rona re: fees; conference with Trustee, H. Murphy re: same; revise chart of prior fees; telephone conference with M. Duran	.70
02/22/19	HBM	Review issues and draft application of counsel for class action defendants and chart re: same; conference with A. Lizotte re: response re: same	.40
04/01/19	AGL	Analysis of prior, current proposed engagement letters with KPMG, order; conference with Trustee, H. Murphy re: same, memo re: same	2.30
04/09/19	AGL	Review issues re: KPMG supplemental engagement letter; conference with trustee, H. Murphy re: same	1.00
04/12/19	AGL	Work on application to employ Fisher as auctioneer and supporting affidavit	.30
04/15/19	AGL	Work on application to employ auctioneer, affidavit for Beverly condos; revise motion to conduct auction and notice of sale; telephone conference with Trustee re: same; email to auctioneer	2.20
04/16/19	AGL	Review KPMG edits to engagement letter and emails re: same; telephone conferences with T. Greenaway, Trustee re: same, further edits	.80
04/18/19	AGL	Draft notice re: KPMG supplemental engagement letter; emails re: same	.40
04/19/19	AGL	Emails re: Fisher auctioneer - local rule issue	.20
04/26/19	AGL	Additional legal research re: broker/auctioneer conflict; conference with K. Cruickshank re: same; prepare for 4/30 auctioneer hearing; telephone conference with Lamar Fisher	1.80
04/30/19	AGL	Prepare for and attend hearing on retention of Fisher as auctioneer; conference with parties re: same	2.00
06/18/19	AGL	Work on supplemental retention affidavit	.80
06/26/19	AGL	Edit supplemental employment affidavit and file	.30
07/10/19	AGL	Emails with KPMG re: fee estimate	.10

07/29/19	AGL	Emails with Fisher re: backup for auctioneer fee application	.30
08/07/19	AGL	Work on fee affidavit for auctioneer - Fisher	1.00
08/08/19	AGL	Draft motion to limit scope of service - Fisher fee application	.30
11/12/19	AGL	Work on categorizing time entry	1.00
11/13/19	AGL	Work on categorizing time entry	.50
01/10/20	HBM	Conference with clerk re: work on pre-bill; conference with A. Lizotte re: same	.40
01/14/20	AGL	Review time categorization issues	.50
01/24/20	AGL	Work on categorizing time entry for fee application	2.80
01/27/20	AGL	Categorize time entry for fee application	2.20
03/04/20	AGL	Work on time categorization	1.00
03/05/20	AGL	Work on time categorization - January and February	1.00
04/16/20	AGL	Emails with KPMG re: fee applications, case status	.10
05/08/20	AGL	Work on categorizing time for March and April; emails re: same	1.20
06/05/20	AGL	Categorize May time entry	1.00
06/10/20	AGL	Email to I. Rona re: fee issues	.10

Timekeeper

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ANDREW G. LIZOTTE	24.30	615.00	14,944.50
ANDREW G. LIZOTTE	19.20	625.00	12,000.00
ANDREW G. LIZOTTE	9.90	650.00	6,435.00
HAROLD B. MURPHY	4.50	625.00	2,812.50
HAROLD B. MURPHY	.40	650.00	260.00
HAROLD B. MURPHY	.40	675.00	270.00
MICHAEL K. O'NEIL	1.50	360.00	540.00

Total Fees

\$37,262.00

EXHIBIT L

EXPENSES

<u>Disbursements</u>	<u>Amount</u>
Certified Copies	26.00
Court Reporters	387.00
Court Reporters	1,022.25
Delivery/Fed. Express	32.59
Delivery/Fed. Express	67.48
Delivery/Fed. Express	627.63
Filing/Recording Fee	181.00
Filing/Recording Fee	368.50
Filing/Recording Fee	2,034.00
Lexis Research	86.60
Lexis Research	452.17
Lexis Research	5,693.55
Mailings	1,739.00
Meals	841.95
Morningside Translations	85.00
Pacer Research	1,111.70
Pacer Research	185.90
Pacer Research	228.00
Photocopying Outside	37.50
Photocopying/Imaging In-House	11.72
Photocopying/Imaging In-House	25,110.58
Postage	27.28
Postage	7,807.79
Real Estate Records from the South Bristol County	13.00
Spanish to English translation	450.00
Telephone	1.51
Telephone	5.57
Telephone	60.24
Telephone	8.40
Telephone	17.55
Travel/Parking	124.80
Total Disbursements	<u>\$48,846.26</u>

TABLE 1

SUMMARY OF TIMEKEEPERS INCLUDED IN THIS FEE APPLICATION

NAME	TITLE OR POSITION	DEPARTMENT, GROUP, OR SECTION	DATE OF FIRST ADMISSION	FEES BILLED	HOURS BILLED	HOURLY RATE BILLED		NUMBER OF RATE INCREASES
				IN THIS APPLICATION	IN THIS APPLICATION	IN THIS APPLICATION	IN FIRST INTERIM APPLICATION	
Charles R. Bennett, Jr.	Shareholder	Bankruptcy	1974	\$293,765.00	441.0	\$666.13	\$550.00	4
Christopher M. Condon	Shareholder	Bankruptcy	2002	\$28,943.50	54.1	\$535.00	\$424.38	6
Kathleen R. Cruickshank	Shareholder	Bankruptcy	1987	\$10,814.50	19.0	\$569.18		6
Theodore J. Folkman	Shareholder	Litigation	2001	\$642.00	1.2	\$535.00	\$460.00	4
D. Ethan Jeffery	Shareholder	Bankruptcy	1991	\$2,665.00	4.1	\$650.00		2
Andrew G. Lizotte	Shareholder	Bankruptcy	1991	\$1,274,524.00	2,032.8	\$626.98	\$535.81	6
Harold B. Murphy	Shareholder	Bankruptcy	1981	\$500,970.00	752.1	\$666.09	\$550.00	4
Daniel M. Rabinovitz	Shareholder	Litigation	1990	\$8,250.00	15.0	\$550.00		2

Case Name: TelexFree, LLC et al

Case Number: 14-40987-MSH

Applicant's Name: Murphy & King, Prof. Corp.

Date of Application: July 24, 2020

Interim or Final: Fifth and Final

NAME	TITLE OR POSITION	DEPARTMENT, GROUP, OR SECTION	DATE OF FIRST ADMISSION	FEES BILLED	HOURS BILLED	HOURLY RATE BILLED		NUMBER OF RATE INCREASES
				IN THIS APPLICATION	IN THIS APPLICATION	IN THIS APPLICATION	IN FIRST INTERIM APPLICATION	SINCE CASE INCEPTION
Robert E. Richards, Jr.	Shareholder	Corporate	1990	\$1,202.00	2.0	\$601.00		2
Andrea G. Brier	Sr. Associate	Bankruptcy	2010	\$5,950.00	14.0	\$425.00		1
Shawn Lu	Sr. Associate	Litigation	2010	\$140,095.00	383.8	\$365.02		5
Jonathan F.X. O'Brien	Sr. Associate	Corporate	2000	\$1,078.00	2.20	\$490	\$410.00	4
Sarah K. Tricot	Sr. Associate	Corporate	2011	\$15,435.00	44.10	\$350		1
Michael K. O'Neil	Associate	Bankruptcy	2012	\$56,524.50	155.50	\$363.50	\$294.40	5
Mandy Casperson	Paralegal	Bankruptcy		\$1,095.50	4.70	\$233.09		5
Andrea N. Mazzearella	Paralegal	Litigation		\$7,578.50	32.30	\$234.63		5
Melissa M. Nutter	Paralegal	Litigation		\$7,731.50	32.90	\$235.00		5
Christine E. Wilkins	Paralegal	Litigation		\$270.00	1.20	\$225.00	\$190.03	4

Case Name: TelexFree, LLC et al

Case Number: 14-40987-MSH

Applicant's Name: Murphy & King, Prof. Corp.

Date of Application: July 24, 2020

Interim or Final: Fifth and Final

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NAME	TITLE OR POSITION	DEPARTMENT, GROUP, OR SECTION	DATE OF FIRST ADMISSION	FEES BILLED	HOURS BILLED	HOURLY RATE BILLED		NUMBER OF RATE INCREASES
				IN THIS APPLICATION	IN THIS APPLICATION	IN THIS APPLICATION	IN FIRST INTERIM APPLICATION	
¹ If applicable								

Case Name: TelexFree, LLC et al

Case Number: 14-40987-MSH

Applicant's Name: Murphy & King, Prof. Corp.

Date of Application: July 24, 2020

Interim or Final: Fifth and Final

EXHIBIT D-2

SUMMARY OF EXPENSE REIMBURSEMENT REQUESTED BY CATEGORY

(See Guidelines ¶ C.8. for project category information.)

	CATEGORY	AMOUNT
	Copies	\$25,148.30
	Outside Printing	\$37.50
	Telephone	\$93.27
	Facsimile	
	Online Research	\$7,757.92
	Delivery Services/Couriers	\$727.70
	Postage	\$9,574.07
	Local Travel	\$124.80
	Out-of-Town Travel:	
	(a) Transportation	
	(b) Hotel	
	(c) Meals	
	(d) Ground Transportation	
Delete	(e) Other (miscellaneous)	\$13.00
Add	Click Add button to add an out of town travel category	
	Meals (local)	\$841.95
	Court Fees	\$2,583.50
	Subpoena Fees	
	Witness Fees	
	Deposition Transcripts	\$1,409.25
	Trial Transcripts	
	Trial Exhibits	
	Litigation Support Vendors	
	Experts	
	Investigators	
	Arbitrators/Mediators	
Delete	Other-Morningside Translation	\$535.00
Add	Click Add button to add another category	

Case Name: TelexFree, LLC et al
Case Number: 14-40987-MSH
Applicant's Name: Murphy & King, P.C.
Date of Application: July 24, 2020
Interim or Final: Fifth and Final

TABLE 3

CUSTOMARY AND COMPARABLE COMPENSATION DISCLOSURES WITH FEE APPLICATION

(See GuidelinesC.3. for definitions of terms used in this Exhibit.)

CATEGORY OF TIMEKEEPER	BLENDED HOURLY RATE	
	BILLED OR COLLECTED Firm or offices for the period of 4/1/18 – 06/30/2020	BILLED In this fee application
Sr./Equity Partner/Shareholder	\$588.61	\$638.84
Sr. Associate (7 or more years since first admission)	\$359.71	\$366.04
Associate (4-6 years since first admission)	\$351.05	\$363.50
Jr. Associate (1-3 years since first admission)		
Paralegal	\$189.95	\$234.54
All timekeepers aggregated	\$507.85	\$590.56

M&K is not a full service law firm nor does it practice exclusively in bankruptcy. The blended hourly rates set forth herein are for all timekeepers who rendered services in this matter based on total hours billed for the period of April 1, 2018 through June 30, 2020 as well as time billed in this application.

Case Name: TelexFree, LLC et al
Case Number: 14-40987-MSH
Applicant's Name: Murphy & King, P.C.
Date of Application: July 24, 2020
Interim or Final: Fifth and Final

Table 4

Rate Changes and Effect on Compensation

BAR DATE	ATTORNEY	01/01/14 RATES	01/01/15 RATES	01/01/16 RATES	01/01/17 RATES	01/01/18 RATES	01/01/19 RATES	01/01/20 RATES
MA '81	HBM	\$635.00	\$650.00	\$675.00	\$675.00	\$695.00	\$695.00	\$725.00
MA'74	CRB	\$635.00	\$650.00	\$675.00	\$675.00	\$695.00	\$695.00	\$725.00
MA '82	DLE	\$615.00	\$615.00	\$635.00	\$650.00	\$665.00	\$675.00	\$675.00
MA '91	AGL	\$530.00	\$550.00	\$570.00	\$595.00	\$615.00	\$625.00	\$650.00
PA '91, MA '96	DEJ					\$615.00	\$625.00	\$650.00
MA '81	DJL				\$650.00	\$665.00	\$675.00	\$695.00
MA '94	DJD	\$475.00	\$495.00	\$510.00	\$535.00	\$550.00		
MA '01	TJF	\$450.00	\$470.00	\$495.00	\$515.00	\$535.00		
MA '90, DC '91	RER					\$595.00	\$610.00	\$625.00
MA '07, NJ '95, PA '95	CBP		\$495.00	\$510.00				
MA '06	SMV		\$390.00	\$415.00	\$450.00	\$465.00	\$485.00	\$500.00
MA '91, IL '90, CO '10, FL '10	DMR					\$550.00	\$575.00	\$595.00
MA '87	KRC	\$470.00	\$490.00	\$510.00	\$535.00	\$550.00	\$575.00	\$595.00
MA '01	CMC	\$415.00	\$435.00	\$465.00	\$485.00	\$500.00	\$525.00	\$535.00
NY '00, MA '09	JFO	\$410.00	\$430.00	\$450.00	\$475.00	\$490.00		
MA '02	JCE	\$465.00	\$465.00					
MA '10	SL		\$300.00	\$320.00	\$335.00	\$350.00	\$365.00	\$385.00
IL '11, MA '17	ALM				\$325.00	\$335.00	\$350.00	\$370.00
MA '11, NY '12	SKT						\$350.00	\$370.00
MA '12, NH '12	MKO	\$290.00	\$305.00	\$320.00	\$345.00	\$360.00	\$375.00	
MA '10, NY '11	PCO	\$290.00	\$305.00	\$325.00				
MA '08, NY '08	AMJ	\$315.00	\$330.00					
MA '13	EAM	\$225.00	\$235.00	\$255.00	\$270.00			
MA '10 NY'11	AGB				\$410.00	\$425.00		
	PARALEGALS	\$190.00	\$200.00	\$210.00	\$220.00	\$225.00	\$235.00	\$235.00

Shareholder rates have been capped at \$550 per hour through December 31, 2015, have been capped at \$590 per hour for services rendered on and after January 1, 2016, have been capped at \$625 per hour for services rendered on or after January 1, 2017, have been capped at \$650 per hour for services rendered on and after May 1, 2018, and have been capped at \$675 per hour for services rendered on and after May 1, 2019. The rate adjustments since M&K's retention in these cases resulted in an increase in aggregation compensation of \$372,954.50 over the amount determined in accordance with the hourly rates in effect as of the date of M&K's retention, taking into account the shareholder rate cap.