

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS**

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

Jointly Administered

**SIXTH AND FINAL APPLICATION FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES BY HURON CONSULTING SERVICES, LLC
AS SUCCESSOR ACCOUNTANT AND FINANCIAL ADVISOR
TO STEPHEN B. DARR, CHAPTER 11 TRUSTEE**

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

Huron Consulting Group, Professional Corporation (“Huron”), successor accountant and financial advisor to Stephen B. Darr, the duly appointed Chapter 11 trustee (the “Trustee”) of TelexFree, LLC, TelexFree, Inc., and TelexFree Financial, Inc. (collectively, the “Debtors” or “TelexFree”) respectfully submits this Sixth and Final Application for Compensation and Reimbursement of Expenses for the period from April 1, 2018 through July 14, 2020 (“Application”) 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, Huron states as follows:

PRELIMINARY STATEMENT

1. The Sixth and Final Fee Application for the period from April 1, 2018 through July 14, 2020 is supported by the exhibits attached to this application:



- (i) Exhibit A contains the names, titles, hourly rates, and a summary of hours charged, and the fees incurred at Huron's regular hourly rates sought for each professional whose services are being billed;
- (ii) Exhibit B contains a summary of hours and fees billed by category;
- (iii) Exhibits C and C-1 contain a summary and detail of expense reimbursements requested by category; and
- (iv) Exhibits D-1 through D-11 contain detailed daily descriptions of services rendered by category.

INTRODUCTION

2. 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").

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

4. 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 order for joint administration was approved.

5. Prior to the filings, the Commonwealth of Massachusetts Securities Division ("MSD") commenced an investigation into the Debtors' business practices.

6. On or about April 15, 2014, the MSD commenced an administrative proceeding against the Debtors. Also, on April 15, 2014, the Securities and Exchange Commission ("SEC") commenced an action against the Debtors and others in the United States District Court for the

District of Massachusetts. The foregoing actions alleged, among other things, that the Debtors were engaged in an illegal pyramid scheme and were raising funds through the fraudulent and unregistered offering of securities. In connection with the commencement of the SEC action, federal authorities seized substantially all of the Debtors' assets, books, and records.

7. On or about April 22, 2014, the Office of the United States Trustee filed a motion for the appointment of a Chapter 11 Trustee based upon the allegations of illegal activity.

8. On April 23, 2014, the SEC filed a motion to transfer venue of the cases to the United States Bankruptcy Court for the District of Massachusetts (the "Court"). By order dated May 6, 2014, the motion to change venue was approved, and the cases were transferred on May 9, 2014.

9. On May 30, 2014, the Court approved the motion to appoint a Chapter 11 trustee, and the Trustee was appointed on June 6, 2014.

10. On June 17, 2014, the Trustee filed an application with the Court to retain Mesirow Financial Consulting, LLC ("MFC") as his accountant and financial advisor [DE 276], which application was approved by the Court by order dated July 14, 2014 [DE 349].

11. On or about July 23, 2015, MFC announced that it would exit the consulting business. The planned closure of MFC necessitated the Trustee's retention of successor accountant and financial advisor.

12. On September 4, 2015, the Trustee filed his *Application of Chapter 11 Trustee for Entry of an Order Authorizing the Retention and Employment of Huron Consulting Services, LLC as Successor Accounting and Financial Advisor* [DE 614]. On September 22, 2015, the Court entered its *Order Authorizing the Employment and Retention of Huron Consulting Services LLC as Successor Accounting and Financial Advisor to the Trustee* [DE 617].

13. On June 1, 2016, Huron filed its *First Fee Application for Compensation and Reimbursement of Expenses by Huron Consulting Services, LLC as Successor Accountant and Financial Advisor to Stephen B. Darr, Chapter 11 Trustee* [DE 746]. On July 14, 2016, Huron filed its *Supplemental to First Fee Application for Compensation and Reimbursement of Expenses by Huron Consulting Services, LLC as Successor Accountant and Financial Advisor to Stephen B. Darr, Chapter 11 Trustee* [DE 776]. The first fee application sought allowance of fees in the amount of \$955,555.00 and reimbursement of expenses in the sum of \$18,569.12 for services rendered and expenses incurred during the period from September 1, 2016 through December 31, 2016.

14. On July 27, 2016, an Order was entered granting Huron's First Interim Fee Application allowing fees in the amount of \$955,555.00 and expenses in the amount of \$18,569.12 [DE 786].

15. On October 25, 2016, Huron filed its *Second Interim Fee Application for Compensation and Reimbursement of Expenses by Huron Consulting Services, LLC as Successor Accountant and Financial Advisor to Stephen B. Darr, Chapter 11 Trustee* [DE 812]. The second fee application sought allowance of fees in the amount of \$1,787,071.00 and reimbursement of expenses in the sum of \$20,462.71 for services rendered and expenses incurred during the period from January 1, 2016 through August 31, 2016.

16. On November 18, 2016, an Order was entered granting Huron's Second Interim Fee Application allowing fees in the amount of \$1,787,071.00 and expenses in the amount of \$20,462.71 [DE 822].

17. On April 11, 2017, Huron filed its *Third Interim Fee Application for Compensation and Reimbursement of Expenses by Huron Consulting Services, LLC as Successor Accountant and Financial Advisor to Stephen B. Darr, Chapter 11 Trustee* [DE 873]. The Third Interim Fee

Application sought allowance of fees in the amount of \$1,047,915.00 and reimbursement of expenses in the sum of \$12,258.38 for services rendered and expenses incurred during the period from September 1, 2016 through February 28, 2017.

18. On May 10, 2017, an Order was entered granting Huron's Third Interim Fee Application allowing fees in the amount of \$1,047,915.00 and expenses in the amount of \$12,258.38 [DE 881].

19. On December 4, 2017, Huron filed its *Fourth Interim Fee Application for Compensation and Reimbursement of Expenses by Huron Consulting Services, LLC as Successor Accountant and Financial Advisor to Stephen B. Darr, Chapter 11 Trustee* [DE 936]. The Fourth Interim Fee Application sought allowance of fees in the amount of \$1,162,690.00 and reimbursement of expenses in the sum of \$4,505.49 for expenses incurred during the period from March 1, 2017 through August 31, 2017.

20. On December 27, 2017, an Order was entered granting Huron's Fourth Interim Fee Application allowing fees in the amount of \$1,162,690.00 and expenses in the amount of \$4,505.49 [DE 961].

21. On August 1, 2018, Huron filed its *Fifth Interim Fee Application for Compensation and Reimbursement of Expenses by Huron Consulting Services, LLC as Successor Accountant and Financial Advisor to Stephen B. Darr, Chapter 11 Trustee* ("the Fifth Interim Application") [DE 1015]. The Fourth Interim Fee Application sought allowance of fees in the amount of \$1,031,195.00 and reimbursement of expenses in the sum of \$9,927.37 for expenses incurred during the period from September 1, 2017 through March 31, 2018.

22. On August 23, 2018, an Order was entered granting Huron's Fifth Interim Fee Application allowing fees in the amount of \$1,031,195.00 and expenses in the amount of \$9,927.37 [DE 1027].

23. By this Application, Huron requests approval and payment of fees in the amount of \$5,431,205.00 and reimbursement of expenses in the sum of \$25,527.50 for services rendered and expenses incurred during the period from April 1, 2018 through July 14, 2020 (the “Sixth and Final Fee Application Period”). The Application includes detailed records for fees and expenses incurred through June 30, 2020 and estimated fees and expenses not to exceed \$100,000.00 for services rendered and expenses incurred from July 1, 2020 through July 14, 2020, which is the Effective Date of the Plan (the “Supplemental Period”).¹ Huron intends to submit a supplement to the Application which will include the actual fees and expenses incurred during the Supplemental Period prior to the hearing on the Application and will request payment of the lesser of \$100,000.00 and the actual fees and expenses incurred with respect to the Supplemental Period.

CASE OVERVIEW

24. The Debtors ostensibly were a multi-level marketing enterprise engaged in the sale of voice over internet protocol (“VOIP”) services, but they were actually a pyramid scheme involving a million or more participants in multiple countries (hereinafter, parties who became participants in the Debtors’ pyramid scheme shall be referred to as “Participants”). The Debtors, and an affiliated company located in Brazil known as Ympactus Comercial Ltda. (“Ympactus”), together obtained as much as \$1,800,000,000 from individuals located throughout the world over a period of approximately two years.

I. Background of the Debtors

25. Prior to February 2012, TelexFree, Inc. was known as Common Cents Communications, Inc. (“Common Cents”). Common Cents was incorporated in 2002 by the

¹ The \$100,000.00 estimate is included in the \$5,431,205.00 total fee request.

Debtors' principals, Carlos Wanzeler ("Wanzeler") and James Merrill ("Merrill") and the Debtors' sales manager, Steven Labriola ("Labriola"). Upon information and belief, the shareholders of TelexFree, Inc. are Wanzeler and Merrill.

26. TelexFree, LLC is a Nevada corporation that was incorporated by Wanzeler, Merrill, and Carlos Costa ("Costa"), a resident of Brazil, in July 2012 and registered to do business in Massachusetts in April 2013. Upon information and belief, the members of TelexFree, LLC are Wanzeler and Merrill.

27. TelexFree Financial, Inc. is a Florida corporation formed in 2013. Upon information and belief, TelexFree Financial, Inc. is wholly owned by TelexFree, LLC.

28. Costa previously held an ownership interest in the Debtors. Upon information and belief, in the fall of 2013, Costa assigned his interest in the Debtors to Merrill.

II. Ympactus and Other Affiliates

29. On or about February 2012, Wanzeler and Costa formed Ympactus.

30. Ympactus, which also used the name "TelexFree," began operations in Brazil with a business model similar to the Debtors'. Upon information and belief, the Debtors advanced the costs for the VOIP service for both the Debtors and Ympactus. Ympactus contracted to pay a portion of its revenues to the Debtors as a commission, but it is unclear the extent to which these payments were ever made. In December 2013, six months after the seizure of Ympactus' assets by the Brazilian authorities, the Debtors recorded, and then subsequently wrote off a receivable due from Ympactus in the approximate amount of \$180,000,000, purportedly for unpaid commissions and related services.

31. As discussed in more detail below, Ympactus grew much more quickly than the Debtors and its shutdown and seizure by Brazilian authorities in the summer of 2013 was the first of many indications that the Debtors were operating an unsustainable pyramid scheme.

32. The Debtors and their principals established thirty (30) or more affiliated entities other than Ympactus, all as set forth in greater detail in the Status Report filed by the Trustee on February 3, 2015 [DE 577]. Certain of the affiliates appear to have been established for the purposes of investing in the development of assets and technology, both related and unrelated to the telecommunications business. The Debtors' principals established TelexFree Mobile Holdings, Inc. and Graham Bell Telex, LLC to invest in a joint venture, TelexFree Mobile, LLC, that was allegedly developing a mobile telephone application for international calling. The Debtors and their affiliates invested more than \$2,000,000 in Sunwind Energy Group LLLP and its related entities (collectively, "Sunwind") in connection with Sunwind's purported development of a wind farm project in the Midwestern United States. Many of the other affiliates appear to be shell entities, or the purpose of their formation remains unclear.

III. The Mechanics of the Scheme and Methods of Compensation

33. The Debtors offered to provide a VOIP service for a monthly charge of \$49.90 to conduct international phone calls. Customers who purchased a plan registered their phone numbers with the Debtors and received software that enabled their computers to place phone calls through the Debtors' computer servers in Marlborough, Massachusetts.

34. The primary business of the Debtors, however, was the recruitment of new Participants to generate revenues for the Debtors and existing Participants.

35. To reach prospective Participants, the Debtors relied on the company website, recruiting efforts of existing Participants, videos posted on the internet (primarily on the "YouTube" website), and large gatherings at hotels and resorts.

36. The Debtors charged \$50 for a Participant to become a "member" or "partner." Until it changed its compensation plan in March 2014, the Debtors had two membership options, AdCentral and AdCentral Family, which were priced at \$339 and \$1,425. Participants received a

number of VOIP service packages for each plan and were required to place internet advertisements daily. In exchange for the placement of the advertisements, Participants received additional VOIP packages which could be converted to cash. By this mechanism, Participants were paid merely for the placement of advertisements, unrelated to any VOIP sales, and could receive an annual return on their investment of 200% to 300% per year.²

37. In addition to being paid to place advertisements, Participants earned additional 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.” These credits could be redeemed for cash, transferred to another Participant, or applied in satisfaction of an invoice. Participants could also receive commissions for the sale of the VOIP service. There was no requirement, however, that Participants actually sell the VOIP service to receive the promised weekly payments and VOIP sale revenues were an insignificant portion of the total revenues collected by the Debtors.

38. The Debtors’ business plan was complicated in and of itself. The scheme’s complexity was expanded further, however, through a web of inter-Participant transactions that permeated the scheme.

39. Participants could purchase membership plans by making payment directly to the Debtors or by redeeming accumulated credits.

40. In lieu of paying funds directly to the Debtors, it appears that many Participants became involved in the scheme by paying their membership fee directly to a recruiting Participant, who often did not remit the payment from the new Participant to the Debtors. Rather, the

² The two membership plans differed principally in the number of VOIP packages issued to the Participant at inception and the number of required placements of internet advertisements.

recruiting Participant frequently retained the payment from the new Participant in return for a reduction, or redemption, of their accumulated credits.

41. There also appears to have been an active market in the transfer of credits between Participants, unrelated to the purchase or sale of membership plans. Upon information and belief, Participants purchased credits to recruit new Participants.

IV. Growth of the Pyramid Scheme and Eventual Collapse

42. 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.

43. Although counsel advised the Debtors in mid-2013 that the business structure constituted an unlawful pyramid scheme, the Debtors continued to operate under that structure until March 2014. At that time, the Debtors introduced a new business structure, even though the Debtors knew that the new structure did not rectify the problem. The new structure was broadly 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.

44. 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 needed to analyze and reconcile Participant activity.

45. The enforcement actions by regulatory agencies led to the appointment of the Trustee and his retention of Huron.

46. After the Trustee's appointment, the Department of Justice ("DOJ," and together with the SEC and HIS, the "Federal Authorities") brought a criminal action against the Debtors' then principals, Merrill and Wanzeler. 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.

47. The Trustee's First Amended Liquidating Plan of Reorganization (the "Plan") was confirmed by this Court on July 9, 2020.

48. The Plan provided recoveries on allowed Participant claims (estimated to be 101,000 claims totaling approximately \$350 million).

49. Participants will receive in the initial distribution between 39% and 43% of allowed claims.

APPLICATION BY HURON

50. The Trustee was appointed approximately two months after the Chapter 11 cases were filed. At the time of his appointment, the Trustee had no access to electronic records and extremely limited hard copy records. Schedules and statements of financial affairs had not been filed, nor had a matrix of creditors been filed. The Debtors' principals were indicted (the "Indictment") shortly after the Trustee's appointment and did not provide any assistance. In addition to the litigation commenced by the SEC and MSD, numerous Participants had commenced class action litigation against the Debtors and/or their principals, professional service providers, payment processors, and financial institutions.

51. As previously described, on September 4, 2015, the Trustee filed his application to retain Huron as successor accounting and financial advisor. At that time, MFC, the Trustee's former accountant and financial advisor, was in the process of exiting the consulting business.

52. The Trustee selected Huron as his successor accounting and financial advisor because of the firm's diverse experience and extensive knowledge in the field of bankruptcy as well as the continuity provided by former MFC employees who joined Huron in 2015.

53. As successor accountant and financial advisor, Huron transitioned the work initiated by MFC and provided substantial professional services to the Trustee, including, among other things, assisting in developing a strategy for the orderly administration of the claims, developing a protocol for providing notice to claimants and for filing, determination, and allowance of claims, and investigating and pursuing potential avoidance actions and other estate assets. Huron's professionals existing knowledge of the Debtors' bankruptcy process eliminated the need for any "learning curve" and significantly reduced the cost associated with retaining a successor accounting and financial advisor.

I. Fee Summary

54. Attached hereto as Exhibit A is a copy of the order authorizing Huron's retention as accountant and financial advisor. As previously mentioned, attached hereto as Exhibits D-1 through D-11 are detailed summaries of the services rendered by Huron as accountant and financial advisor to the Trustee during the Sixth and Final Fee Application Period. Indicated below are each category and the compensation sought by category:

| | Time Category | Fees |
|------|---|---------------|
| D-1 | Services Relating to Litigation / Avoidance Actions | \$ 468,968.50 |
| D-2 | Services Relating to Asset Analysis / Investigation | 15,057.50 |
| D-3 | Services Relating to Claims Administration | 1,896,753.00 |
| D-4 | Services Relating to Fee/Employment Applications | 284,967.50 |
| D-5 | Services Relating to Case Administration | 16,884.50 |
| D-6 | Services Relating to Meetings with Government Agencies | 12,297.50 |
| D-7 | Services Relating to Claim Objections | 1,841,387.00 |
| D-8 | Travel | 3,500.00 |
| D-9 | Services Relating to Communications with Creditors | 520,016.50 |
| D-10 | Services Relating to Disclosure Statement, Plan, Confirmation | 98,616.00 |
| D-11 | Services Relating to Meetings with Trustee or Counsel | 196,615.00 |

55. Annexed to each category of services set forth in Exhibits D-1 through D-11 is a summary list of time expended by each professional in accordance with MLBR 2016-1(d).

56. During the Application Period, Huron expended a total of 9,697.1 hours in this matter for total requested compensation of \$5,355,063.00 (excluding estimated fees and expenses) resulting in an average hourly rate of \$552.23. As set forth in its retention application, Huron agreed to a blended hourly rate not to exceed \$550 per hour for each fee application.³ Accordingly, the totals fees sought in the Sixth and Final Fee Application have been reduced by \$23,858.00 to \$5,331,205.00, (average hourly rate of \$550).

EXPENSE SUMMARY

57. During the Application Period, Huron incurred expenses totaling \$25,527.50. Attached hereto as Exhibit C-1 is a summary of the expenses incurred for which reimbursement is herein sought.

³ As set forth in Huron's retention application, for each fee application, Huron will calculate its blended rate as total fees divided by total hours. Should that blended rate exceed \$550 per hour, Huron will reduce its requested fees by an amount sufficient to result in a \$550 per hour blended rate.

58. The actual expenses for which Huron seeks reimbursement were necessary, reasonable, and justified under the circumstances to serve the needs of the Trustee, the bankruptcy estates (“Estates”), and creditors.

59. Pursuant to MLBR 2016-1(d), a narrative description of the services performed by Huron follows.

Exhibit D-1: Services Relating to Litigation / Avoidance Actions

60. These services were incurred in the analysis, investigation, and recovery of potential assets. Huron assisted the Trustee and his counsel, Murphy & King, Professional Corporation (“M&K”), in evaluating potential fraudulent transfers and preferential claims against Participants, including investigating the relationships amongst various parties and the amounts the parties recovered from the Debtors’ scheme based upon the Debtors records and other information.

61. Specifically, this category of services rendered by Huron relates to the litigation and resolution of claims asserted against the Estates by the Internal Revenue Service (the “Service”); continued prosecution of the action (the “Dos Santos Action”, Adversary Proceeding Number 15-4055) brought by the Trustee against certain Participants who were members of the Plaintiff Interim Executive Committee (the “PIEC”) appointed in pending multi-district litigation (“MDL”), related matters arising out of the MDL; and the Class Action litigation, including: (i) pursuit of prejudgment remedies against certain defendants; (ii) implementation of several settlements with individual Net Winners resulting in an aggregate recovery of more than \$2,500,000; (iii) preparation and filing of an expert report; and (iv) work on pretrial discovery and exploration of settlement opportunities.

62. The dispute between the Trustee and the Service spanned more than three years and entailed a myriad of factual and legal issues. The Service issued a tax refund to the Trustee in

December 2016 in the amount of approximately \$15,500,000 for a refund of estimated taxes paid for tax year 2013 (the “2013 Refund”). Shortly thereafter, the Service demanded a return of the 2013 Refund as having been issued in error. This demand was followed by multiple notices of disallowance by the Service of substantially all 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 of more than \$300,000,000 and administrative claims totaling more than \$69,000,000 which included the demand for return of the 2013 Refund. Huron assisted the Trustee and M&K in responding to requests for interrogatories and production of documents propounded by the Service.

63. The Service filed a motion for summary judgment on Counts I, II, and III seeking disallowance of the deductions claimed by the Trustee. Huron worked with the Trustee and M&K to review and consider the arguments made by the Service.

64. During the Application Period, the PIEC filed a fifth amended complaint in the MDL action, adding defendants and asserting additional causes of action. The proposed amendment to the MDL Complaint prompted a flurry of discovery requests from the PIEC, existing defendants and putative defendants. In this regard, Huron worked with the Trustee and M&K to respond to the discovery requests as appropriate.

65. Prior to the Application Period and in consultation with M&K and Huron, the Trustee commenced the Class Action litigation, consisting of two defendant class actions to recover the net winnings for the Estates, one action solely against defendants located in the United States (“Domestic Action”) and one against defendants located in foreign jurisdictions (“Foreign Action” and, collectively, the “Class Actions”).

66. During the Application Period, Huron worked with the Trustee and M&K to reach settlements with several high-level Participants, including Linda and David Hackett, Net Winners

in the TelexFree program. Huron worked with the Trustee and M&K to prepare and file a Complaint against the Hacketts seeking the avoidance of the transfers of their interest in a Massachusetts residence. As a result of Huron and M&K's work the Trustee reached an agreement with the Hacketts involving the payment by the Hacketts of approximately \$450,000 to the Estates. Huron worked with the Trustee and M&K to negotiate the settlement and prepare and file the settlement agreement and motion to approve same.

67. In connection with the Class Actions, Timothy Martin prepared an expert report detailing the methodology used by the Trustee to aggregate User Accounts of individual Participants and to determine the Net Winner status of each Participant.

68. Huron simultaneously worked with the Class Action defendants in exploring settlement alternatives. Huron worked with the Trustee and M&K to prepare proposed term sheets, review proposals by the Class Action defendants, and engage in multiple conferences with the Trustee and the Class Action defendants respecting same. In rendering services relating to this category, Huron expended 715.7 hours for requested compensation totaling \$468,968.50 based upon their customary and usual hourly rates.

Exhibit D-2: Services Relating to Asset Analysis / Investigation

69. Services in this category are related to the analysis, investigation, and recovery of assets. During the Sixth and Final Fee Application Period, the analyses focused on the continued identification, analysis, and aggregation of the Debtors' User Accounts for use in the avoidance actions and claims process.

70. Huron, in coordination with the Trustee and 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.

71. Huron worked with the Trustee and M&K to continue efforts to recover funds in a separate adversary proceeding against Carlos Wanzeler and other insiders and, in this regard, worked with M&K in the preparation and filing of motions for default judgment against numerous defendants.

72. In conjunction with the above, Huron maintained access to the SIG system and performed research regarding system credits and credit transfers.

73. In rendering services relating to this category Huron expended 30.4 hours for requested compensation totaling \$15,057.50 based upon their customary and usual hourly rates.

Exhibit D-3: Services Relating to Claims Administration

74. These services rendered by Huron relate to the administration of Participant claims, including the analysis of claims, preparation of regular reports to the Trustee and M&K regarding claims, development of a claims objection process, maintenance of creditor information in the claims database, and other administrative matters.

75. 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 ("KCC"). The claims varied widely 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.

76. Because of the number of Participants and the complexity of the Debtors' affairs, Huron worked with the Trustee, M&K 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 activity attributable to that Participant. While this process was successful in reconciling more than 110,000 claims filed with the Debtors' records, there remained thousands of claims that did not reconcile, either because Participants did not submit sufficient identifying information or because they disputed the User Account activity associated with them.

77. Prior to the Application Period, Huron analyzed the claims submitted through the Portal and regularly presented the Trustee and M&K with observations from the analyses. These presentations assisted the Trustee in establishing a process for resolving disputed claims.

78. Because of the number of claims to be addressed, and in order to reduce the Court's involvement where possible, the Trustee and his professionals devised a claims resolution procedure whereby the Trustee would initially seek to resolve a Participant's claim out of Court, through a two-step process. If a Participant contested the Trustee's proposed disposition and the matter could not be resolved by agreement, it would be brought to the Court for adjudication. Due to the substantial number of both domestic and international participants, which required claimants to validate account ownership and related transactions, it was essential to develop a thorough process to review claims for accuracy.

79. Huron developed, tested, and implemented the logic to analyze claims for potential objections, including duplicate claims, user accounts claimed by other claimants, and unsupported transaction adjustments. This required an extensive manual review of claims to understand potential issues with noticing information and claimed accounts, correction of erroneously entered

information for claim de-duplication purposes, and the creation of process workflows for the review of responses.

80. As part of the objection development process, Huron designed an exhibit to accompany claim objections and worked with BMC to create the logic to populate the exhibits for each objection. The exhibit provided the claimant with an itemized reconciliation between the amount of their proof of claim and the amount proposed by the Trustee based on TelexFree's records. Each transaction or User Account the Trustee was objecting to was coded to inform the creditor of what types of information the Trustee was requesting for support. For claims the Trustee was objecting to as duplicates, the exhibit provided the claim number of the claim for which it was alleged to be a duplicate of. Providing the creditors with detailed exhibits was important because most creditors no longer had access to their TelexFree records and without the exhibits they would not know details (e.g., dates, amounts and counterparties) associated with the transactions the Trustee was objecting to.

81. Huron also reviewed Net Winner claims for potential issues such as over-aggregation of unrelated winning accounts that caused the Net Winner position. Claims filed for high dollar amounts were reviewed to ensure the claimant was not a Net Winner that only claimed User Accounts which resulted in net losses.

82. Huron monitored the claims trading process. With the assistance of M&K, Huron reviewed proposed claims transfers as they were filed on the docket, coordinated with KCC to verify the accuracy of information included in the transfers, determined if claims were subject to objection, ensured that notice of the proposed transfers was provided to the appropriate parties and reported to the Court, and that transferred claims were appropriately docketed on the claims register.

83. The Trustee also received nearly 3,500 general unsecured claims through the ePOC Portal. Huron analyzed these claims and determined that the majority of the claims were filed by Participants who should have filed Participants Claims or claims that had no clear relationship to TelexFree. Huron worked with M&K to prepare objections to these claims.

84. Also included in this category is time expended in researching the distribution processes of other large fraud cases, the need for creditors to provide a certification for the Office of Foreign Assets Control (OFAC), and potential options for distributions to creditors in various countries.

85. In rendering services relating to this category Huron expended 3,351.1 hours for requested compensation totaling \$1,896,753.00 based upon their customary and usual hourly rates.

Exhibit D-4: Services Relating to Fee/Employment Applications

86. These services relate to the preparation of the Application as well as the Fifth Interim Application which was filed on August 1, 2018.

87. In rendering services relating to this category, Huron professionals expended 517.2 hours. Huron expended 517.2 hours at their customary and usual hourly rates for a total of \$284,967.50. Of the 517.2 hours expended in this category, 91.4 were expended in preparation with the Fifth Interim Application (in addition to hours expended during the period covered by the Fifth Interim Application) and the remaining 425.8 hours were expended in connection with this Sixth and Final Fee Application.

Exhibit D-5: Services Relating to Case Administration

88. These services were incurred in the general administration of the cases, including all administrative items such as budgets, work plans and general strategy issues and concerns.

89. In addition to the above items, Huron rendered services related to the following within this category:

- (i) resolution of technical issues; and
- (ii) review and payment of invoices.

90. In rendering services relating to this category, Huron professionals expended 31.3 hours at their customary and usual hourly rates for a total of \$16,884.50.

Exhibit D-6: Services Relating to Meetings with Creditors and Government Agencies

91. The Trustee, along with Huron, has been in regular contact with governmental authorities throughout the administration of these cases, including the United States Attorney's Office ("USAO"), the SEC, HSI, and representatives of the Brazilian government. These discussions have centered on data recovery and reconstruction, cash management and collection activity, and strategies for the allowance of claims and distribution of funds. During the Sixth and Final Fee Application Period, Huron Professionals have participated in discussions with the Internal Revenue Service and other government agencies, (e.g., USAO, SEC, and HSI). Huron also met with various community groups to discuss aspects of the case and the status of the claims process.

92. As set forth in prior applications, 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.

93. Huron professionals supported the SEC in negotiations of settlement agreements with various defendants by analyzing the Debtors' records and proving reports based on the analyses. In addition, Huron professionals worked closely with the SEC in connection with proposed asset forfeiture orders and negotiations.

94. The cash and tangible assets seized by HSI at the inception of these cases, having a value of approximately \$140,000,000 (the “Forfeited Funds”), is a principal source of funding for payment of Participant claims. Huron worked with the Trustee and M&K to consult regularly with the DOJ respecting progress made in the District Court toward entry of final orders of restitution and forfeiture that would authorize release of the Forfeited Funds to the Trustee. Huron worked with the Trustee and M&K to coordinate settlements with both the Service and the DOJ respecting distribution of the 2013 Refund and the Forfeited Funds in a manner that would resolve the disputed tax claims with the Service, provide a substantial distribution to holders of Allowed Participant Claims, and ensure adequate funding to pay costs of administration of the Estates. In this regard, Huron worked with the Trustee and M&K to prepare analyses of available funds and potential claims for consideration by the DOJ and participated in several meetings with the DOJ respecting allocation of funds and strategy to resolve the Chapter 11 cases.

95. In addition to the above items, Huron rendered services related to the following within this category:

- (i) victim economic loss analysis; and
- (ii) analysis related to Singapore claimants.

96. In rendering services relating to this category, Huron professionals expended 17.6 hours at their customary and usual hourly rates for a total of \$12,297.50.

Exhibit D-7: Services Relating to Claim Objections

97. These services were incurred by Huron in the preparation, analysis, and the filing of Claim Objections in addition to the hours incurred in resolving claims objected to.

98. As noted in D-3 above, Huron provided valuable assistance to the Trustee and M&K in the formation of a claim objection process. In executing this process Huron worked with

the Trustee and M&K to send notices to more than 21,000 Participants of a dispute as to their asserted claim, either because multiple claimants asserted an interest in the same User Account, the claimant added or deleted User Accounts listed in the TelexFree records without explanation, or the claimant modified transactions in the TelexFree records or added new transactions without explanation. Approximately 19,000 of the Participants who receive the first notice (“First Notice”) did not respond to the Trustee and, pursuant to the terms of the Claims Procedure Order, Huron worked with the Trustee and M&K to send the affected Participants a notice of proposed disallowance (the “Second Notice”) which resulted in the disallowance of the claim absent a timely response. Approximately 2,000 of those Participants who received a First or Second Notice contested the Trustee’s proposed disposition. As to those claimants, Huron worked with M&K to prepare and file eleven (11) omnibus objections to claims to enable the Court to adjudicate the dispute.

99. In addition to the 21,000 Participants who asserted monies owed and were subject to dispute as described above, there were more than 12,000 Participants who asserted claims that showed 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 resolve these claims, Huron worked with the Trustee and M&K to prepare and file fifty (50) omnibus motions to disallow the Zero Dollar Claims and the Net Winner Claims.

100. Huron worked with the Trustee and M&K toward resolving the seventy-nine (79) omnibus claims pleadings related to those 19,000 claimants that did not respond to the First Notice over the past two years. Each of these omnibus claims pleadings involved objection to up to 250 Participant claims. This process has entailed thousands of voicemails, electronic mail messages, docket entries, and documentation provided by, and to, thousands of Participants. Huron has coordinated with the Trustee and M&K on a continual basis evaluating claims filed, responses

received, and documents submitted, to determine if there existed a basis for resolution. In the instances in which a resolution could be reached, and in accordance with the terms of the Claims Procedure Order, Huron worked with M&K to prepare for the Trustee and file affidavits of claim allowance or disallowance with supporting exhibits.

101. Huron has prepared the exhibits for various omnibus claim hearings, often involving responses by dozens of Participants. Huron met with M&K before each hearing to discuss the details of each of the relevant claims and attended the omnibus hearings to assisted counsel and the Trustee. Huron worked with the Trustee and M&K to resolve as many claims as practical through the omnibus hearing process and, at the conclusion of each hearing, has assisted M&K in preparing and filing proposed orders with supporting exhibits.

102. Disputes with certain Participant claimants have been more protracted. In those instances, Huron worked with the Trustee and M&K in developing a process with the Court to attempt to facilitate resolution. Specifically, Huron has provided the claimants with all of the respective creditors' detailed User Account activity in TelexFree's records and provided the creditors the opportunity to rebut the activity. Upon receipt and analysis of any additional materials provided by the claimants, Huron conferred with the Trustee and M&K to further explore opportunities for settlement. In the absence of a consensual resolution, Huron, with the assistance of M&K, prepared and filed an affidavit of the Trustee's position as to each disputed claim, with supporting documents of the Trustee and the claimant, so that the Court could determine if the claim was ripe for dispositive ruling.

103. During the Sixth and Final Fee Application Period Mr. Martin has prepared four (4) affidavits ("the Martin Affidavits") in support of objections by the Trustee to disputed participant claims (the fourth of which was completed and filed on July 20, 2020 [DE 3449]). Each of the

Martin Affidavits were prepared following a detailed review of the respective claimants claims, transaction history and any support provided by the claimants in response to the objections.

104. As a result of Huron's efforts in performing claims administration in concert with the Trustee and M&K and the claims agents, the total claims asserted against the Estates have been reduced from more than \$1,000,000,000 to the range of \$350,000,000 to \$360,000,000 and more than ninety-nine percent (99%) of Participant claims filed have been resolved, enabling the Trustee to make a distribution to holders of Allowed Claims as further described in Category 3 herein.

105. In addition to the above items, Huron analyzed claims to develop exhibits for numerous objections and affidavit filings, including:

- (iii) seventy-two (72) Notices of Claim Disallowance consisting of 17,689 claims;
- (iv) seven (7) Notices of Claim Allowance consisting of 1,434 claims;
- (v) seventeen (17) Motions to Disallow Zero Dollar Claims consisting of 3,890 claims;
- (vi) thirty-three (33) Motions to Disallow Net Winner Claims consisting of 8,081 claims;
- (vii) eleven (11) Omnibus Objections to Participant Claims consisting of 1,540 claims;
- (viii) sixteen (16) Omnibus Objections to Non-Participant Claims consisting of 3,434 claims; and
- (ix) six (6) Affidavits of Claim Allowance or Disallowance consisting of 1,144 claims.

106. In rendering services relating to this category, Huron professionals expended 3,420.3 hours at their customary and usual hourly rates for a total of \$1,841,387.00.

Exhibit D-8: Travel

107. Huron professionals traveled to and from Boston, MA to meet with the Trustee and to attend other meetings and interviews. Huron professionals expended 8.0 hours for a total of \$3,500.00 for travel. Fees for travel time were reduced by 50% as indicated on Exhibit A.

Exhibit D-9: Services Relating to Communications with Creditors

108. These services were incurred in the communication with creditors.

109. Huron engaged in regular communication with claimants to answer questions, analyze further evidence, keep Participants apprised of the process, and communicate regarding other matters.

110. Huron received approximately 16,000 emails into the claim response inbox during the Sixth and Final Fee Application Period. All 16,000 emails required review.

111. For thousands of the 16,000 emails received it was necessary for Huron to perform an analysis of the respective participants' account activity to generate the information necessary to respond in a way that would allow the creditor to understand what, if anything, was being asked of them. Often it was necessary to request additional information from the respondent to identify their User Accounts.

112. Because TelexFree's operations were exclusively on-line, and because most TelexFree participants no longer have access to records of their TelexFree activity, the communications by Huron to the Telexfree participants and creditors were necessary to assist them in the claims process. The process of reviewing emails, researching the authors' account activity, and providing meaningful responses was critical to ensuring an orderly claims process.

113. In 2019, after the omnibus claims pleadings had been filed, Huron worked with M&K and the Trustee to prepare and file a Claims Status Report to provide an update to the Court and to Participants on the implementation of the Claims Procedure Order, the results of the claims objections to date, and the anticipated future actions required. The Status Report was a considerable undertaking, evaluating, and compartmentalizing the disposition of approximately 30,000 claims that had not been conditionally allowed by the Trustee in the amounts originally filed.

114. Huron also continued to assist the Trustee in communicating with community groups. Huron worked with the Trustee and M&K to provide claim information to the Greater Boston Legal Services, the Chelsea Collaborative, and the Brazilian Women's Group. Huron 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.

115. A large portion of TelexFree's creditor base are from South America and English is not their native language. For this reason, the Trustee required that most motions regarding the claim process and other significant filings and notices be translated into both Latin American Spanish and Brazilian Portuguese and posted on the Trustee's website at KCC and/or emailed to claimants. Huron arranged for the translation of each of these documents and provided them to the relevant noticing party.

116. In rendering services relating to this category, Huron professionals expended 1,120.3 hours at their customary and usual hourly rates for a total of \$520,016.50.

Exhibit D-9: Services Relating to Disclosure Statement, Plan, Confirmation

117. These services rendered by Huron relate to the formulation, filing, and confirmation of the Plan.

118. Before the Trustee could propose a confirmable plan, several matters required resolution. First, the Trustee had to receive the initial tranche of forfeited funds from the DOJ to have sufficient funds to provide a meaningful distribution to holders of Allowed Participant Claims. Second, and as discussed in Category 1, the Trustee needed to resolve the allowance and treatment of the Service's priority claims, which could otherwise serve as a statutory impediment to confirmation. Finally, the Trustee needed to ensure that the Estates had sufficient funding to complete the administration of the cases.

119. In 2019, after obtaining the requisite restitution and forfeiture orders from the District Court, the DOJ turned over the sum of approximately \$145,000,000 to the Trustee, providing the necessary funding for the plan. The DOJ also informed the Trustee of the likelihood of an additional transfer in the range of \$11,000,000 at a later date. Huron worked with M&K on developing the Plan and the First Amended Disclosure Statement with Respect to First Amended Liquidating Plan ("the Disclosure Statement") simultaneously with efforts to resolve the foregoing concerns. In connection with development of the Disclosure Statement and Plan, Huron worked with the Trustee and M&K to:

- (i) assemble and analyze TelexFree books and records, documents acquired from third parties through Rule 2004 motions, and pleadings filed in the cases to provide the necessary background information for the disclosure statement;
- (ii) review and consider various cash analyses and reconciliations with the Trustee to evaluate the timing and range of potential dividends for holders of Allowed Participant Claims; and
- (iii) assist the Trustee in the establishment of a Convenience Class of Participant Claims in order to enable a large number of Participants to suspend involvement in the case

after receipt of a one-time dividend and to simplify the administration and distribution process after the initial payment is made to claimants.

120. Balloting for Participants posed a unique challenge. The Trustee needed to obtain payment information from approximately 100,000 holders of conditionally allowed claims as well as election of plan treatment for holders of Convenience Participant Claims. With respect to Participants located outside the United States, the Trustee needed certification that the claimant was not barred from receiving a distribution under the Office of Foreign Asset Control (“OFAC”) regulations. As with the claims filing process, Huron worked with the Trustee, M&K and BMC Group to devise an electronic, interactive voting ballot, with individualized usernames and passcodes, that enabled Participants to cast a vote on the Plan and to complete the requisite payment information.

121. During the solicitation period, Huron conferred regularly with Participants, responding to inquiries respecting claim status, balloting issues, payment concerns, and the status of the cases. Huron monitored the ballots cast, prepared the Report of Plan Voting, and coordinated with BMC Group respecting their balloting affidavit.

122. In rendering services relating to this category, Huron expended 211.1 hours for requested compensation totaling \$98,616.00 based upon their customary and usual hourly rates.

Exhibit D-11: Services Relating to Meetings with Trustee or Counsel

123. These services relate to Huron’s engagement in regular meetings and other communication with the Trustee and his counsel to discuss items detailed in the categories described above.

124. Due to the number of creditors and interested parties involved in this case it was necessary for Huron to communicate with the Trustee and/or M&K on an almost daily basis.

125. Due to the number of creditors and interested parties involved in this case it was necessary for Huron to communicate with the Trustee and/or M&K on an almost daily basis.

126. In rendering services relating to this category, Huron professionals expended 274.1 hours at their customary and usual hourly rates for a total of \$196,615.00.

ALLOWANCE OF REQUESTED COMPENSATION

1. While the above summary of the services rendered by Huron during the Sixth and Final Fee Application Period cannot convey the full extent of the services provided to the Trustee, it will give this Court a sense of the amount, breadth, and complexity of the work performed by Huron and of the results achieved.

2. Huron professionals expended a total of 9,697.1 hours in this matter for total of \$5,355,063.00 in fees, resulting in an average hourly rate of \$552.23. However, as set forth in its retention application, Huron agreed to a blended hourly rate not to exceed \$550 per hour for each fee application.⁴ Accordingly, the total fees sought in the Sixth and Final Fee Application have been reduced by \$23,858.00 to \$5,331,205.00, resulting in an average hourly rate of \$550.

3. Huron made every effort to keep the time expended to the lowest amount practicable and to have the work performed by the least expensive professional capable of performing the tasks.

4. Huron submits that the foregoing services were necessary to the administration of these cases, were necessary and beneficial to the Estates at the time such services were rendered and were performed without unnecessary duplication of effort or expense. Huron's request for

⁴ As set forth in Huron's retention application, for each fee application, Huron will calculate its blended rate as total fees divided by total hours. Should that blended rate exceed \$550 per hour, Huron will reduce its requested fees by an amount sufficient to result in a \$550 per hour blended rate.

compensation for the foregoing services is reflective of a reasonable and appropriate amount of time expended in performing such services commensurate with the complexity, importance and nature of the problem, issue or task involved.

5. All professional services and expenses for which an allowance is requested were performed or incurred by Huron for and on behalf of the Trustee and not on behalf of any other entity or party-in-interest. The fees and expenses sought by Huron are billed at rates and in accordance with practices customarily employed by Huron and generally accepted by Huron's clients, subject to the agreed-upon limitation.

6. Huron further submits that the professional services rendered as accountant and financial advisor to the Trustee have been valuable, necessary, and appropriate and have not been duplicative of services performed by other professionals retained in this case. Huron believes the compensation sought is fair and reasonable for the professional services provided in light of the complexity of these proceedings.

7. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Sixth and Final Fee Application Period but were not processed prior to the preparation of this Sixth and Final Fee Application, Huron reserves the right to request additional compensation for such services and reimbursement of such expenses.

8. Huron incurred actual and necessary out-of-pocket expenses of \$25,527.50 during the Sixth and Final Fee Application Period. The individual expense record detail supporting the actual and necessary reimbursements sought is provided in Exhibit C-1.

9. During the Sixth and Final Fee Application Period, Huron has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered in this Application. There is no

agreement or understanding between Huron and any person other than members of the firm for the sharing of compensation to be received for services rendered in this case.

WHEREFORE, Huron respectfully moves the Court for an Order:

- (i) approving on a final basis fees in the sum of \$5,331,205.00 and reimbursement of expenses in the sum of \$25,527.50 for services rendered and expenses incurred during the Sixth and Final Application Period;
- (ii) approving on a final basis additional fees and expenses incurred during the Supplemental Period not to exceed \$100,000, subject to the submission of a Supplement to the Application reflecting actual fees 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.

Dated: July 24, 2020

Respectfully submitted:



Timothy J. Martin
Managing Director
Huron Consulting Services, LLC
100 High St., Suite 2301
Boston, MA 02110
(617) 226-5530

ACCOUNTANT AND FINANCIAL ADVISOR TO
THE TRUSTEE

EXHIBIT A

FEE APPLICATION SUMMARY SHEET

TELEXFREE

April 1, 2018 through June 30, 2020

| | | | | |
|---------------------------|--------------------|--------------------------------|------------------------|--------------------------|
| In re: |) CHAPTER 11 CASES | Fees Previously Requested: | \$ 5,984,426.00 | NAME OF APPLICANT: |
| |) | Fees Previously Awarded: | 5,984,426.00 | Huron Consulting |
| TELEXFREE, LLC, |) 14-40987-MSH | | | Group, LLC |
| TELEXFREE, INC. |) 14-40988-MSH | Expenses Previously Requested: | \$ 65,723.07 | ROLE IN THE CASE: |
| TELEXFREE FINANCIAL, INC. |) 14-40989-MSH | Expenses Previously Awarded: | 65,723.07 | Accountant and Financial |
| |) | | | Advisors to the Trustee |
| Debtors. |) | CURRENT APPLICATION: | | |
| | | Fees Requested | \$ 5,431,205.00 | |
| | | Expenses Requested | 25,527.50 | |
| | | | <u>\$ 5,456,732.50</u> | |

PROFESSIONALS

| Employee Name | Titles | Current Hours Billed | Rate | Fees Billed in Application |
|---|---------------------------|----------------------|---------------|----------------------------|
| Berardino, Emma | Associate | 2,678.5 | \$ 400 | \$ 1,071,400.00 |
| Boll, Gavin | Analyst | 456.8 | 265 | 121,052.00 |
| DeCristofaro, JD | Manager | 44.1 | 395 | 17,419.50 |
| Edlein, Sanford R | Managing Director | 1.5 | 800 | 1,200.00 |
| Feldman, Andrew | Manager | 5.0 | 475 | 2,375.00 |
| Goldsmith, Zachary | Manager | 25.4 | 425 | 10,795.00 |
| Grisko, Rich | Manager | 72.8 | 455 | 33,124.00 |
| Joseph, Anju P | Director | 225.9 | 550 | 124,245.00 |
| Lebwohl, Andy | Manager | 13.0 | 450 | 5,850.00 |
| Loh, Robert | Director | 9.1 | 550 | 5,005.00 |
| Luedtke, Christopher | Manager | 188.0 | 455 | 85,540.00 |
| Martin, Timothy | Managing Director | 1,710.3 | 800 | 1,368,240.00 |
| McCormack, David | Manager | 1,155.5 | 475 | 548,862.50 |
| Morrison, Joseph | Manager | 45.0 | 475 | 21,375.00 |
| Pena-Alfaro, Fernando | Director | 4.0 | 650 | 2,600.00 |
| Shrock-Kueber, Breann | Associate | 217.8 | 400 | 87,120.00 |
| Sorondo, Jean-Louis | Senior Director | 2,844.4 | 650 | 1,848,860.00 |
| | Total | <u>9,697.1</u> | | <u>\$ 5,355,063.00</u> |
| Less 50% for Travel | | | | 1,750.00 |
| Less Blended Rate Adjustment | | | | 22,108.00 |
| Total fees covering April 1, 2018 through June 30, 2020 | | | | <u>\$ 5,331,205.00</u> |
| Estimated fees covering July 1, 2020 through July 14, 2020* | | | | 100,000.00 |
| Total Fees Requested | | | | <u>\$ 5,431,205.00</u> |
| | Total Hourly Blended Rate | | <u>\$ 550</u> | |

* The Application includes detailed records for fees and expenses incurred through June 30, 2020 and estimated fees and expenses not to exceed \$100,000.00 for services rendered and expenses incurred from July 1, 2020 through July 14, 2020, which is the Effective Date of the Plan (the "Supplemental Period"). Huron intends to submit a supplement to the Application which will include the actual fees and expenses incurred during the Supplemental Period prior to the hearing on the Application and will request payment of the lesser of \$100,000.00 and the actual fees and expenses incurred with respect to the Supplemental Period.

EXHIBIT B

TELEXFREE

**Summary of Hours Incurred by Category
April 1, 2018 through June 30, 2020**

| | Time Category | Fees |
|------|---|---------------|
| D-1 | Services Relating to Litigation / Avoidance Actions | \$ 468,968.50 |
| D-2 | Services Relating to Asset Analysis / Investigation | 15,057.50 |
| D-3 | Services Relating to Claims Administration | 1,896,753.00 |
| D-4 | Services Relating to Fee/Employment Applications | 284,967.50 |
| D-5 | Services Relating to Case Administration | 16,884.50 |
| D-6 | Services Relating to Meetings with Government Agencies | 12,297.50 |
| D-7 | Services Relating to Claim Objections | 1,841,387.00 |
| D-8 | Travel | 3,500.00 * |
| D-9 | Services Relating to Communications with Creditors | 520,016.50 |
| D-10 | Services Relating to Disclosure Statement, Plan, Confirmation | 98,616.00 |
| D-11 | Services Relating to Meetings with Trustee or Counsel | 196,615.00 |

Total Hours and Fees Requested

\$ 5,355,063.00

* See Exhibit A for 50% travel reduction.

EXHIBIT C

TELEXFREE

Summary of Expenses

April 1, 2018 through June 30, 2020

Listed below are the expenses incurred for each expense category:

| Expense Category | Amount |
|-------------------------|---------------|
| Airfare | \$ 1,307.87 |
| Ground Transportation | 353.55 |
| Lodging | 1,241.62 |
| Meals | 458.34 |
| Miscellaneous | 22,166.12 |

Total Expenses Requested \$ 25,527.50

EXHIBIT C-1

TELEXFREE
Details of Out of Pocket Expenses
April 1, 2018 through June 30, 2020

| Name | Date | Description | Amount |
|---|------------|---|--------------------|
| Airfare | | | |
| Shrock-Kueber, Breann | 04/25/18 | Airfare from Detroit, MI to New York, NY - coach class | \$ 693.13 |
| McCormack, David | 01/10/19 | Airfare from New York, NY to Boston, MA - coach class | 614.74 |
| | | <i>Subtotal - Airfare</i> | <u>\$ 1,307.87</u> |
| Ground Transportation | | | |
| Shrock-Kueber, Breann | 05/02/18 | Taxi (Travel from LGA Airport to New York Huron Office) | \$ 55.86 |
| Shrock-Kueber, Breann | 05/03/18 | Taxi (Travel from New York Huron Office to LGA Airport) | 67.91 |
| McCormack, David | 01/15/19 | Taxi (Travel from Home to LGA Airport) | 41.91 |
| McCormack, David | 01/15/19 | Taxi (Travel from BOS Airport to Huron Office) | 22.44 |
| McCormack, David | 01/16/19 | Taxi (Travel from Boston Huron Office to Hotel) | 12.48 |
| McCormack, David | 01/18/19 | Taxi (Travel from Hotel to Huron Office) | 5.00 |
| McCormack, David | 01/18/19 | Taxi (Travel to Community Group Meeting) | 14.72 |
| McCormack, David | 01/18/19 | Taxi (Travel from Community Group Meeting to Huron Office) | 17.23 |
| McCormack, David | 01/18/19 | Taxi (Travel from Huron Office to Hotel) | 5.00 |
| McCormack, David | 01/19/19 | Taxi (Travel from to Hotel) | 15.81 |
| McCormack, David | 01/19/19 | Taxi (Travel from Hotel to Telexfree Meeting) | 20.01 |
| McCormack, David | 01/19/19 | Taxi (Travel from Telexfree Meeting to Huron Office) | 20.85 |
| McCormack, David | 01/19/19 | Taxi (Travel from Hotel to BOS Airport) | 14.66 |
| McCormack, David | 01/19/19 | Taxi (Travel from LGA Airport to Home) | 39.67 |
| | | <i>Subtotal - Ground Transportation</i> | <u>\$ 353.55</u> |
| Lodging | | | |
| Shrock-Kueber, Breann | 05/04/18 | New York, NY (1 nights) * | \$ 500.00 |
| McCormack, David | 01/16/19 | Boston, MA (1 night) | 181.97 |
| McCormack, David | 01/20/19 | Boston, MA (3 night) | 559.65 |
| | | <i>Subtotal - Lodging</i> | <u>\$ 1,241.62</u> |
| Meals | | | |
| Shrock-Kueber, Breann | 05/02/18 | Travel Meal in New York (B. Shrock) | \$ 13.91 |
| Shrock-Kueber, Breann | 05/02/18 | Travel Meal in New York (B. Shrock) | 4.63 |
| Shrock-Kueber, Breann | 05/03/18 | Travel Meal in New York (B. Shrock) | 20.00 |
| Shrock-Kueber, Breann | 05/03/18 | Travel Meal in New York (B. Shrock) | 7.08 |
| Martin, Timothy | 10/15/18 | Working lunch in Boston (A. Lizotte - Murphy & King and S. Darr - Huron) | 94.00 |
| McCormack, David | 01/16/19 | Travel Meal, from New York to Boston (D. McCormack) | 20.14 |
| McCormack, David | 01/16/19 | Travel Meal in Boston (D. McCormack) | 60.29 |
| McCormack, David | 01/16/19 | Travel Meal in Boston (D. McCormack) | 11.24 |
| McCormack, David | 01/17/19 | Travel Meal in Boston (D. McCormack) | 3.52 |
| McCormack, David | 01/18/19 | Travel Meal in Boston (D. McCormack) | 30.00 |
| McCormack, David | 01/18/19 | Travel Meal in Boston (D. McCormack) | 34.15 |
| McCormack, David | 01/18/19 | Travel Meal in Boston (D. McCormack) | 12.90 |
| McCormack, David | 01/18/19 | Travel Meal in Boston (D. McCormack) | 11.18 |
| McCormack, David | 01/19/19 | Travel Meal in Boston (D. McCormack) | 15.00 |
| McCormack, David | 01/19/19 | Travel Meal in Boston (D. McCormack) | 3.26 |
| McCormack, David | 01/19/19 | Travel Meal in Boston (D. McCormack) | 9.08 |
| | | Working Lunch in Boston (S. Darr, D. McCormick, E. Berardino - all Huron and A. Lizotte - | |
| Martin, Timothy | 02/15/19 | Murphy & King) | 107.96 |
| | | <i>Subtotal - Meals</i> | <u>\$ 458.34</u> |
| Miscellaneous | | | |
| <i>- Parking and Tolls</i> | | | |
| Shrock-Kueber, Breann | 05/03/2018 | Parking at Detroit Airport | \$ 46.00 |
| | | | <u>\$ 46.00</u> |
| <i>- Postage and Freight</i> | | | |
| Boll, Gavin | 12/27/2019 | FedEx Express | \$ 44.13 |
| Accounts Payable, Billing | 02/15/2020 | United Parcel Service | 63.82 |
| | | | <u>\$ 107.95</u> |
| <i>- Related to noticing/identification of Participants</i> | | | |
| McCormack, David | 12/13/17 | Online Database Charges | \$ 158.97 |
| McCormack, David | 02/12/18 | Online Database Charges | 27.22 |
| McCormack, David | 03/28/18 | Online Database Charges | 1,183.43 |
| McCormack, David | 04/23/18 | Online Database Charges | 54.49 |
| McCormack, David | 06/15/18 | Online Database Charges | 27.22 |
| McCormack, David | 07/16/18 | Online Database Charges | 54.44 |

EXHIBIT C-1

TELEXFREE
Details of Out of Pocket Expenses
April 1, 2018 through June 30, 2020

| Name | Date | Description | Amount |
|---|------------|--------------------------------------|----------------------------|
| McCormack, David | 11/08/18 | Online Database Charges | 54.44 |
| McCormack, David | 12/22/18 | Online Database Charges | 27.22 |
| McCormack, David | 02/15/19 | Online Database Charges | 81.66 |
| McCormack, David | 04/05/19 | Online Database Charges | 108.88 |
| McCormack, David | 06/12/19 | Online Database Charges | 217.75 |
| McCormack, David | 09/16/19 | Online Database Charges | 163.32 |
| McCormack, David | 10/07/19 | Online Database Charges | 54.44 |
| McCormack, David | 11/12/19 | Online Database Charges | 54.44 |
| McCormack, David | 11/12/19 | Online Database Charges | 54.44 |
| Martin, Timothy | 06/02/20 | Online Database Charges | 272.20 |
| | | | <hr/> |
| | | | \$ 2,594.56 |
| <i>- Research and Case Administration</i> | | | |
| Accounts Payable, Billing Team | 07/06/18 | Online Research - PACER | \$ 6.60 |
| Accounts Payable, Billing Team | 10/09/18 | Online Research - PACER | 13.94 |
| Accounts Payable, Billing Team | 01/07/19 | Online Research - PACER | 20.27 |
| Accounts Payable, Billing Team | 12/31/19 | Online Research - PACER | 13.20 |
| Accounts Payable, Billing Team | 12/31/19 | Online Research - PACER | 33.70 |
| Accounts Payable, Billing Team | 04/06/20 | Online Research - PACER | 18.30 |
| | | | <hr/> |
| | | | \$ 106.01 |
| <i>- Related to Litigation</i> | | | |
| Sorondo, Jean-Louis | 04/30/2018 | Huron Monthly Near-Line Data Hosting | \$ 919.60 |
| Sorondo, Jean-Louis | 05/31/2018 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 06/30/2018 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 07/31/2018 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 08/31/2018 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 09/30/2018 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 10/31/2018 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 11/30/2018 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 12/31/2018 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 01/31/2019 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 02/28/2019 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 03/31/2019 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 04/30/2019 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 05/31/2019 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 06/30/2019 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 07/31/2019 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 08/31/2019 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 09/30/2019 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 10/31/2019 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 11/30/2019 | Huron Monthly Near-Line Data Hosting | 919.60 |
| Sorondo, Jean-Louis | 12/31/2019 | Huron Monthly Near-Line Data Hosting | 919.60 |
| | | | <hr/> |
| | | | \$ 19,311.60 |
| | | | <hr/> |
| <i>Subtotal - Miscellaneous</i> | | | \$ 22,166.12 |
| | | | <hr/> |
| <i>Grand Total</i> | | | <u><u>\$ 25,527.50</u></u> |

*Hotel charge reduced from \$728.29

EXHIBIT D-1

TELEXFREE

Services Relating to Litigation / Avoidance Actions
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|-----------------------|----------|--|------|--------|-------------|
| Sorondo, Jean-Louis | 04/01/18 | Review and update draft T. Martin expert report. | 2.0 | \$ 650 | \$ 1,300.00 |
| Martin, Timothy | 04/02/18 | Review specific claims at request of Trustee. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 04/02/18 | Analyze Net Equity for named defendants. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 04/02/18 | Draft addendum to aggregation report. | 3.2 | 800 | 2,560.00 |
| Sorondo, Jean-Louis | 04/02/18 | Generate statistics for draft T. Martin expert report. | 2.5 | 650 | 1,625.00 |
| Feldman, Andrew | 04/03/18 | Write-protect, prepare exhibits, and produce files for delivery. | 1.0 | 475 | 475.00 |
| Martin, Timothy | 04/03/18 | Analyze Net Equity for defendants and promoter tree. | 1.2 | 800 | 960.00 |
| Martin, Timothy | 04/03/18 | Respond to counsel's comment on draft addendum. | 1.8 | 800 | 1,440.00 |
| Martin, Timothy | 04/03/18 | Review of draft addendum with counsel. | 0.4 | 800 | 320.00 |
| Shrock-Kueber, Breann | 04/03/18 | Create "Addendum A" for T. Martin's expert report support. | 1.3 | 400 | 520.00 |
| Sorondo, Jean-Louis | 04/03/18 | Revise and update statistics for draft T. Martin expert report. | 1.2 | 650 | 780.00 |
| Feldman, Andrew | 04/04/18 | Review and update T. Martin (HBA) expert report for citations. | 3.0 | 475 | 1,425.00 |
| Shrock-Kueber, Breann | 04/04/18 | Perform additional changes to "Addendum A" for T. Martin's expert report. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 04/04/18 | Update chart on 13 aggregation steps for draft T. Martin expert report. | 1.5 | 650 | 975.00 |
| DeCristofaro, JD | 04/05/18 | Validate that the Aggregation query (Steps 1 - 7) are correct and returns accurate results. | 2.0 | 395 | 790.00 |
| DeCristofaro, JD | 04/05/18 | Validate that the Aggregation query (Steps 8 -14) are correct and returns accurate results. | 2.0 | 395 | 790.00 |
| Feldman, Andrew | 04/05/18 | Consolidate data linkage citations from T. Martin (HBA) expert report. | 1.0 | 475 | 475.00 |
| Martin, Timothy | 04/05/18 | Quality control and review aggregation report. | 1.3 | 800 | 1,040.00 |
| Pena-Alfaro, Fernando | 04/05/18 | Review T. Martin expert report. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 04/05/18 | Revise and update description of aggregation steps for T. Martin expert report. | 2.4 | 650 | 1,560.00 |
| Sorondo, Jean-Louis | 04/05/18 | Draft technical language for T. Martin expert report. | 2.6 | 650 | 1,690.00 |
| DeCristofaro, JD | 04/06/18 | Validate the data in the "Stats for expert report questions 3-9", compare results to original queries to verify accuracy and completeness. | 2.0 | 395 | 790.00 |
| DeCristofaro, JD | 04/06/18 | Validate the data in the "Stats for expert report #2, compare results to original queries to verify accuracy and completeness. | 2.0 | 395 | 790.00 |
| DeCristofaro, JD | 04/06/18 | Validate the data in the query for "Stats for expert report, percentage of claims. | 2.0 | 395 | 790.00 |
| Edlein, Sanford R | 04/06/18 | Review T. Martin (HBA) expert report. | 1.5 | 800 | 1,200.00 |
| Martin, Timothy | 04/06/18 | Quality control and review aggregation analysis. | 3.5 | 800 | 2,800.00 |
| Martin, Timothy | 04/06/18 | Analyze steps of aggregation analysis. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 04/06/18 | Make edits to aggregation report. | 1.2 | 800 | 960.00 |
| Pena-Alfaro, Fernando | 04/06/18 | Quality control review of addendum report and provided comments. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 04/06/18 | Develop and discuss statistics and quality control procedures with J.D. DeCristofaro (HBA) for draft T. Martin expert report. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 04/06/18 | Prepare SQL database scripts and memo for quality control review with J.D. DeCristofaro (HBA). | 2.2 | 650 | 1,430.00 |
| DeCristofaro, JD | 04/07/18 | Validate the results from the agg_keys_2 query using (Name and Login), and (Part Name, Email and Part Phone). | 1.3 | 395 | 513.50 |
| DeCristofaro, JD | 04/07/18 | Validate the results from the agg_keys_2 query using (Name and Phone), and (Name and Part Phone). | 2.0 | 395 | 790.00 |
| DeCristofaro, JD | 04/07/18 | Validate the results from the agg_keys_2 query using (Name and E-Mail), and (Name and Cell). | 2.0 | 395 | 790.00 |
| DeCristofaro, JD | 04/08/18 | Validate the results from the agg_keys_2 query using Part Name, Email and Login. Run independent queries. | 2.0 | 395 | 790.00 |
| DeCristofaro, JD | 04/08/18 | Validate the results from the agg_keys_2 query using Part Name, Part Phone, Login, and End Key. | 0.8 | 395 | 316.00 |
| DeCristofaro, JD | 04/08/18 | Validate the results from the agg_keys_2 query using Part Name2, Email and Part Phone. | 2.0 | 395 | 790.00 |
| DeCristofaro, JD | 04/08/18 | Validate the results from the agg_keys_2 query using Part Name, Hash, and Login. | 2.0 | 395 | 790.00 |
| Sorondo, Jean-Louis | 04/08/18 | Continue working with J.D. DeCristofaro (HBA) on aggregation methodology quality control. | 2.4 | 650 | 1,560.00 |
| Sorondo, Jean-Louis | 04/08/18 | Replicate data tables used in aggregation methodology to validate for quality control. | 2.6 | 650 | 1,690.00 |

EXHIBIT D-1

TELEXFREE
Services Relating to Litigation / Avoidance Actions
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| DeCristofaro, JD | 04/09/18 | Validate the results from the agg_keys_2 query using Part Name2, Login, and Hash Key. Compare results to original query's to verify accuracy and completeness. | 1.5 | 395 | 592.50 |
| DeCristofaro, JD | 04/09/18 | Validate the results from the agg_keys_2 query using Part Name2, Part Phone, Login, and End Key. | 2.0 | 395 | 790.00 |
| Martin, Timothy | 04/09/18 | Update background section of aggregation report. | 2.6 | 800 | 2,080.00 |
| Martin, Timothy | 04/09/18 | Prepare analysis of aggregation procedures. | 3.2 | 800 | 2,560.00 |
| Martin, Timothy | 04/09/18 | Prepare exhibit B to aggregation report. | 1.1 | 800 | 880.00 |
| Sorondo, Jean-Louis | 04/09/18 | Update addendum and chart percentages in draft T. Martin expert report based on quality control review. | 3.3 | 650 | 2,145.00 |
| Sorondo, Jean-Louis | 04/09/18 | Review results of quality control and aggregation methodology replication and confirmation of results. | 3.2 | 650 | 2,080.00 |
| Martin, Timothy | 04/10/18 | Analyze activity in net winner portal. | 1.7 | 800 | 1,360.00 |
| Martin, Timothy | 04/10/18 | Review and edit aggregation report. | 3.3 | 800 | 2,640.00 |
| Martin, Timothy | 04/11/18 | Review Trustee's comments regarding aggregation. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 04/11/18 | Process comments regarding aggregation. | 2.1 | 800 | 1,680.00 |
| Martin, Timothy | 04/12/18 | Review Trustee's comments regarding user account aggregation. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 04/13/18 | Review and edit draft aggregation report. | 3.8 | 800 | 3,040.00 |
| Sorondo, Jean-Louis | 04/13/18 | Discuss aggregation methodology with A. Brier (M&K) and provide additional descriptions on tables for T. Martin expert report. | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 04/18/18 | Review aggregations associated with insiders. | 1.3 | 800 | 1,040.00 |
| DeCristofaro, JD | 04/26/18 | Validate the "Singapore Account query" and the queries to get "Defendant Net Equity Added", "Account Added", and "Total Equity" and run independent queries. | 1.0 | 395 | 395.00 |
| Sorondo, Jean-Louis | 05/02/18 | Update analysis of associated accounts to include Ympactus accounts. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 05/03/18 | Update de La Rosa and Guerrero analysis. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 05/08/18 | Update statistics on domestic and international victims of TelexFree for PIEC. | 2.3 | 650 | 1,495.00 |
| McCormack, David | 05/16/18 | Review Martin Expert Report for internal reference purposes. | 1.7 | 475 | 807.50 |
| McCormack, David | 05/23/18 | Analyze historical losses for TelexFree Participants by month, including showing financial transactions for victims, at request of PIEC. | 1.6 | 475 | 760.00 |
| McCormack, David | 05/24/18 | Continue analysis of historical losses for TelexFree victims at request of PIEC. | 0.9 | 475 | 427.50 |
| Sorondo, Jean-Louis | 05/24/18 | Recalculate loss analysis per input from T. Martin (HBA). | 2.6 | 650 | 1,690.00 |
| McCormack, David | 05/29/18 | Draft analysis relating to monthly earnings for TelexFree at request of PIEC. | 1.9 | 475 | 902.50 |
| Sorondo, Jean-Louis | 06/15/18 | Revalidate queries on tabs 20 and 26 per quality control results. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 06/20/18 | Review TelexFree documents in Summation database. | 2.4 | 650 | 1,560.00 |
| Martin, Timothy | 07/02/18 | Review aggregation analysis summary. | 1.7 | 800 | 1,360.00 |
| Martin, Timothy | 07/24/18 | Discuss IRS response with A. Lizotte (M&K) and Trustee. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 07/24/18 | Prepare materials for meeting with Trustee. | 3.4 | 800 | 2,720.00 |
| Martin, Timothy | 07/26/18 | Review need for accountant letter regarding tax withholdings. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 07/26/18 | Review and edit draft IRS complaint. | 1.2 | 800 | 960.00 |
| Sorondo, Jean-Louis | 07/27/18 | Continue to develop the reconciliation template and related calculations. | 2.0 | 650 | 1,300.00 |
| Sorondo, Jean-Louis | 07/27/18 | Finalize design and testing of reconciliation template. | 2.6 | 650 | 1,690.00 |
| Sorondo, Jean-Louis | 07/27/18 | Perform quality control on reconciliation template. | 0.8 | 650 | 520.00 |
| McCormack, David | 07/30/18 | Review TelexFree compensation plan documents as related to the IRS litigation. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 08/01/18 | Generate and review updated exhibit calculations for accuracy. | 2.4 | 650 | 1,560.00 |
| Martin, Timothy | 08/02/18 | Analyze December 2012 and 2013 and March 2013 balance sheets. | 2.3 | 800 | 1,840.00 |
| McCormack, David | 08/08/18 | Review certain large claims that have identifiable connections to net winners named in the reverse class actions. | 0.9 | 475 | 427.50 |
| Martin, Timothy | 08/22/18 | Review of BMC date regarding first wave of claim objections. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 08/28/18 | Call with Brown Rudnick regarding Shickman claim. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 09/04/18 | Continue developing charts for presentation. | 1.5 | 650 | 975.00 |
| Martin, Timothy | 09/05/18 | Analyze payments to vendors pre-petition. | 0.9 | 800 | 720.00 |
| Sorondo, Jean-Louis | 09/05/18 | Update presentation charts and statistics. | 2.2 | 650 | 1,430.00 |
| McCormack, David | 09/07/18 | Review TelexFree 2013 tax payment records at request of M&K. | 1.4 | 475 | 665.00 |
| Martin, Timothy | 09/10/18 | Review data related to updated schedules in presentation. | 2.9 | 800 | 2,320.00 |

EXHIBIT D-1

TELEXFREE

Services Relating to Litigation / Avoidance Actions
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Martin, Timothy | 09/11/18 | Review and analyze 2012 allocation procedures. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 09/12/18 | Discuss reserve for IRS dispute with Trustee. | 0.3 | 800 | 240.00 |
| McCormack, David | 09/14/18 | Review and analyze claims filed by Attorney Rona relating to class action lawsuits. | 0.5 | 475 | 237.50 |
| Martin, Timothy | 09/18/18 | Review allegation report in connection with class action litigation. | 2.4 | 800 | 1,920.00 |
| McCormack, David | 09/20/18 | Review documentation provided by a certain claimant represented by PIEC and compare to Trustee's data per request from M&K. | 0.8 | 475 | 380.00 |
| Martin, Timothy | 09/24/18 | Analyze User Accounts opened in 2014 prior to commencement of new plan. | 2.3 | 800 | 1,840.00 |
| Martin, Timothy | 09/24/18 | Analyze eWallet balances subsequent to bankruptcy filing. | 1.9 | 800 | 1,520.00 |
| McCormack, David | 09/25/18 | Identify Triangular and Credit Transfer counterparties for Faith Sloan in connection with analysis requested by SEC. | 1.2 | 475 | 570.00 |
| McCormack, David | 09/25/18 | Perform complete analysis of Faith Sloan User Accounts per the request of the SEC. | 1.6 | 475 | 760.00 |
| Sorondo, Jean-Louis | 09/25/18 | Prepare schedule of F. Sloan counterparties with observations per request of A. Lizotte (M&K). | 2.1 | 650 | 1,365.00 |
| Martin, Timothy | 09/26/18 | Review transfers to and from Faith Sloan at request of counsel. | 1.2 | 800 | 960.00 |
| Martin, Timothy | 09/26/18 | Review order regarding triangular transactions. | 0.2 | 800 | 160.00 |
| McCormack, David | 09/26/18 | Draft Faith Sloan analyses of Credit Transfer and Triangular Transaction counterparties and amounts. | 1.7 | 475 | 807.50 |
| Sorondo, Jean-Louis | 09/26/18 | Revise and update schedule of F. Sloan counterparties per feedback from T. Martin (HBA). | 2.3 | 650 | 1,495.00 |
| McCormack, David | 09/27/18 | Update Faith Sloan analyses of Credit Transfer and Triangular Transaction counterparties and amounts based on internal review and discussions with M&K. | 0.8 | 475 | 380.00 |
| Martin, Timothy | 09/28/18 | Review credit transfers to and from Faith Sloan per request of counsel. | 0.4 | 800 | 320.00 |
| McCormack, David | 09/28/18 | Update Faith Sloan analyses to include all aggregations transacted with rather than using a cutoff threshold. | 1.2 | 475 | 570.00 |
| Martin, Timothy | 10/02/18 | Review schedules previously sent to counsel regarding domestic losses. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 10/03/18 | Review the Debtor's 2016 tax returns and date used by tax preparers. | 2.1 | 800 | 1,680.00 |
| Martin, Timothy | 10/04/18 | Research tax withholdings obligations of the estate. | 2.1 | 800 | 1,680.00 |
| Martin, Timothy | 10/05/18 | Analyze amounts of transaction classifications in connection with domestic losses. | 1.8 | 800 | 1,440.00 |
| Martin, Timothy | 10/05/18 | Review and prepare response to data request from PIEC. | 1.3 | 800 | 1,040.00 |
| McCormack, David | 10/05/18 | Review data for PIEC including victim losses by month and complete losses for all Participants. | 0.6 | 475 | 285.00 |
| Martin, Timothy | 10/09/18 | Call with KPMG regarding 2017 tax return. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 10/10/18 | Draft summary of distribution points to discuss with Trustee and counsel. | 1.6 | 800 | 1,280.00 |
| Martin, Timothy | 10/15/18 | Review Debtor's 2016 estate tax returns. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 10/18/18 | Prepare summary table for presentation regarding damages. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 10/18/18 | Review updated damages presentation. | 2.6 | 800 | 2,080.00 |
| McCormack, David | 10/25/18 | Review net equity associated with certain PIEC Participants. | 0.3 | 475 | 142.50 |
| Martin, Timothy | 10/26/18 | Prepare draft exhibits for discussion with counsel. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 10/29/18 | Review PIEC's Motion for Stay. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 10/30/18 | Analyze Form 2 asset allocations. | 1.2 | 800 | 960.00 |
| Martin, Timothy | 11/12/18 | Review requirements related to OFAC and IRS withholdings. | 2.1 | 800 | 1,680.00 |
| Martin, Timothy | 11/16/18 | Research information on De le Cruz. | 0.3 | 800 | 240.00 |
| McCormack, David | 11/26/18 | Finalize User Account and Net Equity analysis for Priscila Costa and husband. | 0.9 | 475 | 427.50 |
| Sorondo, Jean-Louis | 11/29/18 | Review virtual machines containing TelexFree data. | 0.7 | 650 | 455.00 |
| Martin, Timothy | 11/30/18 | Review submitted claim files for De La Cruz. | 0.8 | 800 | 640.00 |
| McCormack, David | 12/03/18 | Review Santiago de la Cruz User Account data for updated analysis regarding settlement negotiations. | 1.1 | 475 | 522.50 |
| Martin, Timothy | 12/11/18 | Compare net winner claims to class action defendants. | 1.3 | 800 | 1,040.00 |
| Sorondo, Jean-Louis | 01/03/19 | Review M&K received files, provided by D. McCormack (HBA), and start to update. | 2.6 | 650 | 1,690.00 |
| Martin, Timothy | 01/04/19 | Review records related to L. Hackett. | 0.8 | 800 | 640.00 |
| McCormack, David | 01/04/19 | Update analysis for Linda Hackett and related User Accounts at request of USAO to reflect information about credits sold and received. | 1.6 | 475 | 760.00 |

EXHIBIT D-1

TELEXFREE
Services Relating to Litigation / Avoidance Actions
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Berardino, Emma | 01/07/19 | Modify Linda Hackett's user accounts analysis to detail net winner amount. | 2.5 | 400 | 1,000.00 |
| McCormack, David | 01/08/19 | Review analysis on Linda Hackett and provide comments. | 1.2 | 475 | 570.00 |
| Martin, Timothy | 01/29/19 | Review of agent data on South Florida real estate. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 02/12/19 | Review commissions earned on sales of promoter plans. | 1.6 | 800 | 1,280.00 |
| Martin, Timothy | 02/14/19 | Prepare analysis of payments in and out of Debtors. | 2.3 | 800 | 1,840.00 |
| Martin, Timothy | 02/14/19 | Analyze revenue sources for each year. | 2.9 | 800 | 2,320.00 |
| Sorondo, Jean-Louis | 02/14/19 | Recalculate purchase of credits totals. | 2.1 | 650 | 1,365.00 |
| Martin, Timothy | 02/15/19 | Analyze commissions earned in connection with phone plans and non-phone plans. | 2.1 | 800 | 1,680.00 |
| Martin, Timothy | 02/15/19 | Finalize draft of cash analysis and send to counsel. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 02/15/19 | Update schedules of revenues and expenses. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 02/15/19 | Review and send Form 2's to KPMG. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 02/18/19 | Analyze transactions between TelexFree and payment processors for inclusion in Debtors' customer records. | 3.6 | 800 | 2,880.00 |
| McCormack, David | 02/18/19 | Analyze payments between TelexFree and ProPay/Vantage Payments. | 2.2 | 475 | 1,045.00 |
| Martin, Timothy | 02/19/19 | Analyze payment requests recorded in SIG and compare to payment processor detail. | 1.7 | 800 | 1,360.00 |
| Martin, Timothy | 02/19/19 | Call with i-Payout regarding transaction detail. | 0.4 | 800 | 320.00 |
| McCormack, David | 02/19/19 | Analyze payments between TelexFree and i-Payout. | 2.2 | 475 | 1,045.00 |
| Sorondo, Jean-Louis | 02/19/19 | Draft updated transaction type charts with counts and amounts. | 2.3 | 650 | 1,495.00 |
| McCormack, David | 02/20/19 | Analyze payments between TelexFree and other payment processors. | 1.6 | 475 | 760.00 |
| Martin, Timothy | 02/21/19 | Continue to analyze eWallet email confirmations and compare to TelexFree SIG records. | 3.6 | 800 | 2,880.00 |
| Martin, Timothy | 02/21/19 | Analyze eWallet email confirmations and compare to TelexFree SIG records. | 3.4 | 800 | 2,720.00 |
| Sorondo, Jean-Louis | 02/21/19 | Update and quality control schedule, and create charts for direct payment through 3rd parties to provide to Trustee for discussion. | 2.6 | 650 | 1,690.00 |
| Sorondo, Jean-Louis | 02/21/19 | Draft summary of bonus associated with direct payment invoices. | 2.6 | 650 | 1,690.00 |
| Berardino, Emma | 02/25/19 | Analyze TelexFree operating expenses for KPMG. | 2.4 | 400 | 960.00 |
| Martin, Timothy | 02/25/19 | Review of statistics regarding damage calculations. | 1.3 | 800 | 1,040.00 |
| Sorondo, Jean-Louis | 02/25/19 | Update direct payment invoice bonus analysis to include minimum and maximum values per each type. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 02/25/19 | Trace damage calculation statistics back to database and recalculate for support. | 2.1 | 650 | 1,365.00 |
| Berardino, Emma | 02/26/19 | Meet with KPMG to discuss TelexFree taxes based on operating analysis. | 1.5 | 400 | 600.00 |
| Martin, Timothy | 02/26/19 | Analyze cash bonus requests per SIG and compare to amounts reported by Participants in interviews. | 3.2 | 800 | 2,560.00 |
| Martin, Timothy | 02/26/19 | Analyze commissions reported by Participants and compare to SIG records. | 3.7 | 800 | 2,960.00 |
| Martin, Timothy | 02/26/19 | Discuss Participant commissions with A. Lizotte (M&K). | 0.3 | 800 | 240.00 |
| Sorondo, Jean-Louis | 02/26/19 | Create queries and draft proposed plan to calculate unpaid commissions. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 02/26/19 | Research database to determine how to calculate unpaid commissions. | 2.0 | 650 | 1,300.00 |
| Sorondo, Jean-Louis | 02/26/19 | Add commissions paid on triangular transaction to bonus schedule. | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 02/27/19 | Compare disputed transactions to records in Debtors' SIG system. | 2.7 | 800 | 2,160.00 |
| Sorondo, Jean-Louis | 02/27/19 | Run and revise queries to determine unpaid commissions from SIG. | 3.6 | 650 | 2,340.00 |
| Sorondo, Jean-Louis | 02/27/19 | Review results and draft schedule of unpaid commissions. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 02/28/19 | Research SIG database phone and promoter plan types and bonus generated. | 2.9 | 650 | 1,885.00 |
| Sorondo, Jean-Louis | 02/28/19 | Revise and update draft direct and triangular payment bonus schedule. | 3.2 | 650 | 2,080.00 |
| Sorondo, Jean-Louis | 03/01/19 | Draft updated schedule of phone and promoter plan types with associated bonus. | 2.4 | 650 | 1,560.00 |
| Sorondo, Jean-Louis | 03/04/19 | Update unpaid commissions analysis. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 03/05/19 | Analyze direct and triangular payment invoice bonus transactions to determine unpaid commissions. | 3.5 | 650 | 2,275.00 |
| Sorondo, Jean-Louis | 03/07/19 | Develop and apply percentage allocation analysis to unpaid commissions. | 2.9 | 650 | 1,885.00 |

EXHIBIT D-1

TELEXFREE
Services Relating to Litigation / Avoidance Actions
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| McCormack, David | 03/11/19 | Update unpaid commission analysis based on internal review and discussion. | 2.3 | 475 | 1,092.50 |
| Martin, Timothy | 03/19/19 | Review of operating expenses at request of KPMG. | 1.8 | 800 | 1,440.00 |
| Martin, Timothy | 03/19/19 | Meet with KPMG regarding payments to insiders. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 03/20/19 | Update summary of operating expenses for meeting with KPMG. | 1.6 | 800 | 1,280.00 |
| Martin, Timothy | 03/28/19 | Analyze Debtors' business expenses in 2013 and 2014 in connection with tax returns. | 1.1 | 800 | 880.00 |
| Martin, Timothy | 03/28/19 | Prepare materials requested by KPMG in connection with tax returns. | 3.6 | 800 | 2,880.00 |
| Sorondo, Jean-Louis | 04/04/19 | Prepare and review sample data of previously sent email lists to A. Lizotte (M&K). | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 04/04/19 | Review request from PIEC for email notice list and previously sent lists. | 2.4 | 650 | 1,560.00 |
| Sorondo, Jean-Louis | 04/16/19 | Gather and prepare supporting documentation on counterparty analysis. | 1.7 | 650 | 1,105.00 |
| Sorondo, Jean-Louis | 04/17/19 | Update master email file list and forward to T. Martin (HBA) for review and discussion. | 1.8 | 650 | 1,170.00 |
| Berardino, Emma | 04/23/19 | Prepare PIEC Combined File for Winner Claimants. | 3.3 | 400 | 1,320.00 |
| Martin, Timothy | 04/23/19 | Review proposed noticing list to PIEC. | 0.9 | 800 | 720.00 |
| Sorondo, Jean-Louis | 04/23/19 | Review combined email master file to send to PIEC. | 2.2 | 650 | 1,430.00 |
| Berardino, Emma | 04/24/19 | Update PIEC Combined File for Net Winner Claimants. | 1.9 | 400 | 760.00 |
| Sorondo, Jean-Louis | 04/24/19 | Prepare documentation of sources and methodology used to compile master email list. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 04/24/19 | Draft summary of counterparty analysis results. | 0.8 | 650 | 520.00 |
| Sorondo, Jean-Louis | 04/25/19 | Revise and edit counterparty analysis. | 3.3 | 650 | 2,145.00 |
| McCormack, David | 05/01/19 | Review request from KPMG and analyze data necessary to produce same. | 0.9 | 475 | 427.50 |
| McCormack, David | 05/02/19 | Review "Uses of Credits" document from KPMG and review data inputs and outputs. | 1.1 | 475 | 522.50 |
| Sorondo, Jean-Louis | 05/02/19 | Analyze cash payments for credit for KPMG. | 2.5 | 650 | 1,625.00 |
| Martin, Timothy | 05/03/19 | Analyze binary credits earned by Participants with multiple accounts in connection with tax questions from counsel. | 1.8 | 800 | 1,440.00 |
| Martin, Timothy | 05/03/19 | Research Participant bonus activity per request from KPMG. | 2.6 | 800 | 2,080.00 |
| Martin, Timothy | 05/03/19 | Discuss tax return detail with KPMG. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 05/14/19 | Review previous ESI production specifications and draft summary of steps taken and results for T. Martin (HBA). | 3.2 | 650 | 2,080.00 |
| Sorondo, Jean-Louis | 05/14/19 | Identify and flag documents contained in Relativity document review platform. | 2.9 | 650 | 1,885.00 |
| Sorondo, Jean-Louis | 05/17/19 | Prepare large email list for sending in MS Access database format. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 05/17/19 | Perform quality control on master email list. | 2.4 | 650 | 1,560.00 |
| Sorondo, Jean-Louis | 05/21/19 | Document email filtering and quality control techniques applied to master email list for accuracy and completeness. | 1.4 | 650 | 910.00 |
| Martin, Timothy | 05/23/19 | Call with Axox regarding allocation file. | 0.8 | 800 | 640.00 |
| Sorondo, Jean-Louis | 05/29/19 | Review IRS interrogatories worksheet and query database for VoIP vs. membership plan information. | 3.6 | 650 | 2,340.00 |
| Martin, Timothy | 05/30/19 | Analyze use of credits in connection with IRS interrogatories. | 2.5 | 800 | 2,000.00 |
| Martin, Timothy | 05/30/19 | Analyze credit data in connection with IRS interrogatories. | 2.3 | 800 | 1,840.00 |
| Martin, Timothy | 05/30/19 | Review tax returns in connection with IRS interrogatories. | 1.1 | 800 | 880.00 |
| Sorondo, Jean-Louis | 05/30/19 | Update IRS interrogatories worksheet and reconcile to KPMG numbers. | 2.7 | 650 | 1,755.00 |
| Martin, Timothy | 05/31/19 | Analyze statement of facts prepared by counsel. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 05/31/19 | Discuss KPMG report with A. Lizotte (M&K). | 0.4 | 800 | 320.00 |
| Martin, Timothy | 05/31/19 | Discuss KPMG report with Trustee. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 05/31/19 | Review draft KPMG expert report. | 1.9 | 800 | 1,520.00 |
| Sorondo, Jean-Louis | 05/31/19 | Research and summarize TelexFree use of credit for KPMG. | 3.3 | 650 | 2,145.00 |
| Berardino, Emma | 06/05/19 | Review commission expense detail analysis for KPMG. | 3.1 | 400 | 1,240.00 |
| Sorondo, Jean-Louis | 06/06/19 | Analyze TelexFree commission expense detail for KPMG. | 2.4 | 650 | 1,560.00 |
| Martin, Timothy | 06/07/19 | Prepare summary schedule for counsel regarding taxes. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 06/07/19 | Review KPMG report regarding IRS claims. | 1.7 | 800 | 1,360.00 |
| Martin, Timothy | 06/07/19 | Discuss IRS interrogatories with KPMG. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 06/10/19 | Prepare responses to IRS interrogatories. | 2.2 | 800 | 1,760.00 |
| Martin, Timothy | 06/11/19 | Continue to prepare responses to IRS interrogatories. | 1.5 | 800 | 1,200.00 |
| McCormack, David | 06/12/19 | Review IRS data request and compare against previous requests. | 0.5 | 475 | 237.50 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Sorondo, Jean-Louis | 06/12/19 | Review IRS interrogatories request and start analysis to collect information from database and other sources. | 3.5 | 650 | 2,275.00 |
| Sorondo, Jean-Louis | 06/12/19 | Continue identifying information requested by the IRS and reconcile commissions to previous analysis. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 06/12/19 | Edit IRS interrogatories worksheet and provide to T. Martin (HBA) for review and discussion. | 1.0 | 650 | 650.00 |
| McCormack, David | 06/13/19 | Analyze necessary financial data for IRS interrogatory request and compare | 0.8 | 475 | 380.00 |
| Martin, Timothy | 06/20/19 | Review and comment on responses to IRS interrogatories. | 2.1 | 800 | 1,680.00 |
| Sorondo, Jean-Louis | 06/20/19 | Revise and update IRS interrogatories worksheet. | 3.4 | 650 | 2,210.00 |
| McCormack, David | 06/25/19 | Review sources and uses of credits requested in IRS interrogatory. | 0.3 | 475 | 142.50 |
| Sorondo, Jean-Louis | 06/25/19 | Examine SIG source tables and run queries in SIG to reconcile manual credit numbers in IRS interrogatories schedule. | 3.6 | 650 | 2,340.00 |
| Sorondo, Jean-Louis | 06/25/19 | Continue to update sources and uses of credit information for IRS interrogatory analysis. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 06/25/19 | Update sources and uses of credit information for IRS interrogatory analysis. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 07/08/19 | Continue manual credit analysis and run additional queries to reconcile bonus amounts for KPMG. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 07/08/19 | Research manual credit analysis questions for KPMG. | 3.3 | 650 | 2,145.00 |
| Berardino, Emma | 08/12/19 | Perform updates to KPMG Cash and Claims Analysis. | 1.2 | 400 | 480.00 |
| Sorondo, Jean-Louis | 09/11/19 | Research Telexfree commission and bonus categories, and verify statistics in database. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 09/12/19 | Review prior analysis of SIG database to identify relevant data sources for commission calculations. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 09/12/19 | Prepare analysis of commission on promotor plans. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 09/13/19 | Review and summarize binary and ad central bonus categories. | 1.2 | 650 | 780.00 |
| McCormack, David | 09/16/19 | Review files related to TelexFree marketing related to IRS allegations. | 0.3 | 475 | 142.50 |
| McCormack, David | 09/18/19 | Research credit issuances and related analyses re: IRS allegations. | 0.1 | 475 | 47.50 |
| Martin, Timothy | 09/23/19 | Review tax returns and provide data regarding credit activity. | 2.1 | 800 | 1,680.00 |
| Sorondo, Jean-Louis | 10/07/19 | Prepare and review ESI database statistics for discussion. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 10/08/19 | Follow-up on call with A. Lizotte (M&K) and begin preparing analysis related to subpoena request. | 0.4 | 650 | 260.00 |
| Sorondo, Jean-Louis | 10/08/19 | Discuss subpoena request and responsive data with A. Lizotte (M&K). | 0.4 | 650 | 260.00 |
| Sorondo, Jean-Louis | 10/08/19 | Identify and review documents responsive to subpoena request. | 2.4 | 650 | 1,560.00 |
| Martin, Timothy | 10/09/19 | Review the prior production of documents to PIEC for responsive content. | 1.5 | 800 | 1,200.00 |
| Martin, Timothy | 10/09/19 | Review correspondence related to prior production of documents to PIEC. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 10/09/19 | Discuss the production of privileged documents to PIEC with Trustee. | 0.3 | 800 | 240.00 |
| Sorondo, Jean-Louis | 10/09/19 | Identify, review and discuss production of additional spreadsheet files in response to subpoena. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 10/09/19 | Create Veracrypt drive, copy and verify documents responsive to subpoena request. | 2.4 | 650 | 1,560.00 |
| Martin, Timothy | 10/10/19 | Discuss IRS claim and responsive information with A. Lizotte (M&K). | 0.2 | 800 | 160.00 |
| Martin, Timothy | 10/10/19 | Review 2013 tax return in connection with questions from counsel. | 0.1 | 800 | 80.00 |
| Sorondo, Jean-Louis | 10/10/19 | Review and discuss technical edits to cover letter prepared by A. Lizotte (M&K) in response to subpoena. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 10/10/19 | Review additional document sources for responsiveness to document request. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 10/11/19 | Follow-up with Innovative Litigation on document production. | 0.3 | 650 | 195.00 |
| Sorondo, Jean-Louis | 10/14/19 | Review additional files in response to document request, and coordinate with receiving party. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 10/16/19 | Review document production set for subpoena response. | 1.0 | 650 | 650.00 |
| Martin, Timothy | 10/28/19 | Discuss IRS claim with Trustee. | 0.6 | 800 | 480.00 |
| McCormack, David | 10/30/19 | Review decision in First Circuit appeal regarding Triangular Transactions. | 0.1 | 475 | 47.50 |
| McCormack, David | 10/31/19 | Continue review of decision in First Circuit appeal regarding Triangular Transactions. | 0.1 | 475 | 47.50 |
| Martin, Timothy | 11/04/19 | Prepare summary of expenses by year as requested by KPMG. | 1.9 | 800 | 1,520.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 11/05/19 | Restore SIG system to generate User Account statements from web interface, download and review statements. | 2.2 | 650 | 1,430.00 |
| McCormack, David | 11/07/19 | Review and update Linda Hackett / DL1 analyses for settlement negotiation and discussion. | 1.3 | 475 | 617.50 |
| Martin, Timothy | 11/08/19 | Analyze banking records related to L. Hackett in connection with claim settlement discussions. | 2.7 | 800 | 2,160.00 |
| Martin, Timothy | 11/08/19 | Review account activity for L. Hackett as summarized by Hackett's counsel. | 0.7 | 800 | 560.00 |
| McCormack, David | 11/08/19 | Analyze documentation for Linda Hackett / DL1 created by attorney Shapiro and compare against SIG records. | 1.4 | 475 | 665.00 |
| Sorondo, Jean-Louis | 11/08/19 | Reconcile Linda Hackett transaction analysis to newly provided information to verify net equity balance. | 2.0 | 650 | 1,300.00 |
| Martin, Timothy | 11/11/19 | Review of Debtors' income statements for 2012-2104 in connection with request from KPMG. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 11/11/19 | Prepare analysis of Debtors' accounting records in connection with request from KPMG. | 3.1 | 800 | 2,480.00 |
| Martin, Timothy | 11/11/19 | Call with KPMG regarding state tax returns. | 0.6 | 800 | 480.00 |
| McCormack, David | 11/11/19 | Review KPMG / IRS tax analyses to determine feasibility of apportioning income by state. | 1.4 | 475 | 665.00 |
| Sorondo, Jean-Louis | 11/11/19 | Prepare updated analysis of Telexfree income by state for tax returns. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 11/11/19 | Reconcile indirect credit redemptions for KPMG Income Analysis. | 2.2 | 650 | 1,430.00 |
| McCormack, David | 11/12/19 | Continue review of KPMG / IRS data and gather analysis requested by the IRS. | 1.5 | 475 | 712.50 |
| McCormack, David | 11/13/19 | Review First Circuit judgment in favor of Trustee. | 2.3 | 475 | 1,092.50 |
| McCormack, David | 11/14/19 | Complete analysis of Linda Hackett / DL1 User Accounts and synthesize results into narrative. | 0.8 | 475 | 380.00 |
| McCormack, David | 11/20/19 | Analyze documentation for Daniil Shoyfer and review related analyses. | 1.1 | 475 | 522.50 |
| Sorondo, Jean-Louis | 12/09/19 | Update Linda Hackett analysis and trace transactions based on new information provided. | 2.7 | 650 | 1,755.00 |
| McCormack, David | 12/10/19 | Analyze TelexFree bank records and SIG entries to confirm Direct Payments and Direct Receipts for Linda Hackett / DL1. | 0.3 | 475 | 142.50 |
| McCormack, David | 12/11/19 | Finalize analysis of TelexFree bank records and SIG entries to confirm Direct Payments and Direct Receipts for Linda Hackett / DL1. | 0.4 | 475 | 190.00 |
| Sorondo, Jean-Louis | 12/11/19 | Review document request and begin organizing details and response to questions. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 12/11/19 | Organize subpoena response, research plaintiffs and prepare schedules. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 12/11/19 | Continue Plaintiff research and compiling support. | 1.5 | 650 | 975.00 |
| McCormack, David | 12/12/19 | Review subpoena received in TelexFree Securities Litigation to determine documents to produce. | 0.4 | 475 | 190.00 |
| Sorondo, Jean-Louis | 12/12/19 | Verify whether any plaintiff claims identified were transferred to another party. | 0.9 | 650 | 585.00 |
| Sorondo, Jean-Louis | 12/12/19 | Download plaintiff claims from claims management portal. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 12/12/19 | Research plaintiff accounts and transaction history. | 0.8 | 650 | 520.00 |
| Sorondo, Jean-Louis | 12/12/19 | Create subpoena checklist with observations. | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 12/13/19 | Prepare transaction level analysis for plaintiffs and research past productions. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 12/13/19 | Research prior productions to PIEC. | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 12/16/19 | Research prior productions to PIEC and search documents in Summation document review platform. | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 12/16/19 | Perform additional reconciliation on 2004 and eDiscovery productions by count and size. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 12/16/19 | Reconcile 2004 and eDiscovery productions by count and size. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 12/16/19 | Prepare transaction level detail for plaintiffs. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 12/17/19 | Continue loading individual productions into Summation to replicate 2017 productions. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 12/17/19 | Reload TelexFree eDiscovery data into Summation troubleshoot load file issues. | 2.0 | 650 | 1,300.00 |
| Sorondo, Jean-Louis | 12/17/19 | Continue loading productions into Summation to replicate 2017 productions. | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 12/18/19 | Discuss documents to be produced to PIEC with Trustee. | 0.9 | 800 | 720.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Sorondo, Jean-Louis | 12/18/19 | Continue importing prior production into Summation and quality review to verify document counts. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 12/18/19 | Review documents and summarize relevant data in advance of call with counsel for Wells Fargo. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 12/18/19 | Finish importing data into Summation to validate prior production and quality review. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 12/19/19 | Identify sources of documents for production and correspond with T. Martin (HBA) on the related. | 0.4 | 650 | 260.00 |
| Sorondo, Jean-Louis | 12/19/19 | Troubleshoot 2017 export and work with vendor on solution to issue identified. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 12/19/19 | Call with Wells Fargo counsel to discuss subpoena request. | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 12/19/19 | Prepare VeraCrypt container for 2017 document production. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 12/19/19 | Research additional plaintiffs in Wells Fargo subpoena. | 2.2 | 650 | 1,430.00 |
| Boll, Gavin | 12/24/19 | Update flash drive settings to allow copying and downloading the files for a second set of files, and review production documents. | 2.0 | 265 | 530.00 |
| Boll, Gavin | 12/24/19 | Continue download and verify document production to media. | 2.0 | 265 | 530.00 |
| Boll, Gavin | 12/24/19 | Setup media storage device for document production. | 0.5 | 265 | 132.50 |
| Boll, Gavin | 12/24/19 | Download and verify document production to media. | 2.0 | 265 | 530.00 |
| Sorondo, Jean-Louis | 12/24/19 | Prepare 2017 and 2019 production files for export and coordinate with G. Boll (HBA) to make and send copy to counsel. | 1.5 | 650 | 975.00 |
| Boll, Gavin | 12/26/19 | Prepare flash drives to send to Murphy & King. | 0.6 | 265 | 159.00 |
| Sorondo, Jean-Louis | 12/27/19 | Reconcile 2017 and 2019 productions, gather password details and draft other instructions. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 01/13/20 | Review updated WFA subpoena request, research information requested and summarize. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 01/15/20 | Research request from IRS pertaining to Participants. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 01/16/20 | Research plaintiffs for Wells Fargo subpoena request. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 01/17/20 | Prepare sample template and claim research for Wells Fargo subpoena plaintiff L. Miranda. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 01/17/20 | Prepare materials and discussion points for Wells Fargo subpoena response. | 1.5 | 650 | 975.00 |
| McCormack, David | 01/22/20 | Review produced data and hardware to identify originals of certain productions. | 0.5 | 475 | 237.50 |
| Sorondo, Jean-Louis | 01/22/20 | Update sample plaintiff template for Wells Fargo subpoena to include additional detail from SIG. | 1.3 | 650 | 845.00 |
| McCormack, David | 01/23/20 | Continue review of produced data and hardware to identify originals of certain productions. | 0.4 | 475 | 190.00 |
| McCormack, David | 01/24/20 | Complete review of produced data and hardware to identify originals of certain productions. | 0.5 | 475 | 237.50 |
| Sorondo, Jean-Louis | 01/24/20 | Perform SIG research to identify plaintiff upline accounts for Wells Fargo subpoena response. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 01/24/20 | Continue preparation of schedules in response to Wells Fargo subpoena. | 2.6 | 650 | 1,690.00 |
| Sorondo, Jean-Louis | 01/24/20 | Prepare plaintiff schedules in response to Wells Fargo subpoena. | 2.4 | 650 | 1,560.00 |
| Martin, Timothy | 01/27/20 | Review of TelexFree data files in preparation for meeting with A. Doerr. | 2.2 | 800 | 1,760.00 |
| Sorondo, Jean-Louis | 01/27/20 | Continue preparation of schedules including upline information in response to Wells Fargo subpoena. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 01/27/20 | Continue preparation of 15 schedules in response to Wells Fargo subpoena. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 01/27/20 | Prepare summary tab and checklist of Wells Fargo Plaintiff research. | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 01/27/20 | Format plaintiff schedules for Wells Fargo document request. | 1.7 | 650 | 1,105.00 |
| Sorondo, Jean-Louis | 01/28/20 | Update schedule of 2012 and 2013 income by state and normalize state and territory entries through postal lookup. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 01/28/20 | Prepare draft 2012 to 2014 income by state with reconciliation to past reported numbers and noted variance. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 01/28/20 | Reconcile TelexFree income by state to past reported amounts and resolve differences. | 2.0 | 650 | 1,300.00 |
| Sorondo, Jean-Louis | 01/28/20 | Query database to update analysis for KPMG on 2012 and 2013 income by state. | 2.0 | 650 | 1,300.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Martin, Timothy | 01/29/20 | Call with attorney A. Doerr regarding TelexFree data request. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 01/29/20 | Review data requested by PIEC defendants. | 1.7 | 800 | 1,360.00 |
| Sorondo, Jean-Louis | 01/29/20 | Call with NERA and Wells Fargo counsel to discuss TelexFree database and production specifications. | 0.6 | 650 | 390.00 |
| Sorondo, Jean-Louis | 01/29/20 | Prepare for call with Wells Fargo counsel and advisors to discuss SIG database production request. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 01/29/20 | Research past database productions to Stoneturn and run production VM to verify contents. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 01/29/20 | Review and assemble materials requested by PIEC counsel. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 01/30/20 | Work with Huron IT to prepare and test procedures for producing export copies of servers cc52 and cc47 to NERA per Wells Fargo subpoena request. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 01/30/20 | Research and respond to request by NERA team on database structure, and provide dump of table structure per Wells Fargo subpoena request. | 1.1 | 650 | 715.00 |
| Sorondo, Jean-Louis | 01/30/20 | Export VMs for production per Wells Fargo subpoena request and create multiple sets. | 2.4 | 650 | 1,560.00 |
| Martin, Timothy | 01/31/20 | Review reverse class action docket for discussion with counsel. | 1.0 | 800 | 800.00 |
| Martin, Timothy | 01/31/20 | Review net equity analyses for large net winners. | 2.7 | 800 | 2,160.00 |
| Sorondo, Jean-Louis | 02/03/20 | Research the request from Participant J Salazar for information in SIG and summarize findings. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 02/04/20 | Review variance on 2012 and 2013 income by state analysis and correspond with T. Martin (HBA) on related. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 02/04/20 | Research and summarize server details to send to NERA per Wells Fargo subpoena production. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 02/04/20 | Search for TelexFree tax returns and forward findings to T. Martin (HBA). | 0.9 | 650 | 585.00 |
| Sorondo, Jean-Louis | 02/04/20 | Work with Huron IT on drive copy for Wells Fargo subpoena production. | 0.7 | 650 | 455.00 |
| Boll, Gavin | 02/05/20 | Purchase and format external drive for document production. | 1.0 | 265 | 265.00 |
| Sorondo, Jean-Louis | 02/05/20 | Research and compile invoice details from SIG by DNI numbers for Participants. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 02/05/20 | Follow-up on delivery status of production. | 0.2 | 650 | 130.00 |
| Sorondo, Jean-Louis | 02/06/20 | Research user accounts linked to Participants M. Alvarez, M. Condori, J. Condori and T. Monge. | 2.0 | 650 | 1,300.00 |
| Sorondo, Jean-Louis | 02/06/20 | Send email update to NERA on production progress. | 0.1 | 650 | 65.00 |
| Sorondo, Jean-Louis | 02/07/20 | Troubleshoot partition errors in production VM copies. | 1.1 | 650 | 715.00 |
| Berardino, Emma | 02/10/20 | Create Quality Control checklist for MDL Subpoena spreadsheets for formal HBA Quality Control. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 02/10/20 | Make final modifications to plaintiff spreadsheets for MDL Subpoena. | 1.5 | 400 | 600.00 |
| Berardino, Emma | 02/10/20 | Quality control MDL Subpoena plaintiff spreadsheets. | 2.1 | 400 | 840.00 |
| Sorondo, Jean-Louis | 02/10/20 | Prepare package of documents and quality review checklist for discussion with A. Joseph (HBA). | 0.8 | 650 | 520.00 |
| Sorondo, Jean-Louis | 02/10/20 | Complete formatting documents for Wells Fargo subpoena requests and perform quality check. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 02/10/20 | Update NERA team on delivery status and drive password. | 0.2 | 650 | 130.00 |
| Joseph, Anju P | 02/11/20 | Call with J. Sorondo (HBA) to provide understanding of work product to be quality reviewed. | 0.7 | 550 | 385.00 |
| Joseph, Anju P | 02/11/20 | Review net equity analysis schedules for accuracy. | 2.5 | 550 | 1,375.00 |
| Joseph, Anju P | 02/11/20 | Reconcile user account transactions. | 1.8 | 550 | 990.00 |
| Sorondo, Jean-Louis | 02/11/20 | Discuss quality check of Wells Fargo production documents with A. Joseph (HBA). | 0.7 | 650 | 455.00 |
| Loh, Robert | 02/12/20 | Review response to WFB subpoena. | 1.6 | 550 | 880.00 |
| Martin, Timothy | 02/12/20 | Analyze responses to subpoena from PIEC defendants. | 1.7 | 800 | 1,360.00 |
| Sorondo, Jean-Louis | 02/12/20 | Update production files per feedback from A. Joseph (HBA). | 0.9 | 650 | 585.00 |
| Loh, Robert | 02/14/20 | Review of expert report prepared by T. Martin in connection with class action litigation proceedings. | 1.2 | 550 | 660.00 |
| Loh, Robert | 02/14/20 | Call with T. Martin (HBA) regarding class action litigation and analysis methodology. | 0.4 | 550 | 220.00 |
| Martin, Timothy | 02/14/20 | Review aggregation methodology in connection with requests from opposing counsel. | 1.2 | 800 | 960.00 |

EXHIBIT D-1

TELEXFREE
Services Relating to Litigation / Avoidance Actions
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Martin, Timothy | 02/14/20 | Provide R. Loh (HBA) guidance on preparing class action litigation analysis. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 02/14/20 | Analyze requests from counsel related to aggregation report. | 1.4 | 800 | 1,120.00 |
| McCormack, David | 02/14/20 | Review and provide comments on Joint Scheduling Order for avoidance actions. | 1.8 | 475 | 855.00 |
| Loh, Robert | 02/18/20 | Review class action complaints (16-04006 and 16-04007) in connection with ongoing litigation. | 1.9 | 550 | 1,045.00 |
| Loh, Robert | 02/19/20 | Review expert report of T. Martin in connection with ongoing class action litigation. | 1.6 | 550 | 880.00 |
| Sorondo, Jean-Louis | 02/21/20 | Research SIG database documentation. | 1.1 | 650 | 715.00 |
| Martin, Timothy | 02/28/20 | Review document request received from C. Bennett (M&K). | 1.9 | 800 | 1,520.00 |
| Sorondo, Jean-Louis | 02/28/20 | Review T. Martin expert report in context of class action defendants revised document request. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 03/04/20 | Review document request, search for and gather documents pertaining to Martin report. | 1.4 | 650 | 910.00 |
| Sorondo, Jean-Louis | 03/05/20 | Research information requested by NERA and provide summary of request to T. Martin (HBA). | 0.7 | 650 | 455.00 |
| Sorondo, Jean-Louis | 03/10/20 | Review work performed for WFA and provide summary of costs incurred to date. | 0.5 | 650 | 325.00 |
| Martin, Timothy | 03/12/20 | Call with C. Bennett (M&K) and J. Sorondo (HBA) on NERA request. | 0.5 | 800 | 400.00 |
| Sorondo, Jean-Louis | 03/12/20 | Discuss NERA request with T. Martin (HBA) and C. Bennett (M&K). | 0.5 | 650 | 325.00 |
| Martin, Timothy | 03/13/20 | Review aggregation analysis in connection with document request. | 1.1 | 800 | 880.00 |
| Martin, Timothy | 03/13/20 | Review document requests received from class action defendants. | 1.4 | 800 | 1,120.00 |
| Sorondo, Jean-Louis | 03/13/20 | Compare Participant net equity to prior work performed in 2016 before aggregation methodology applied. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 03/13/20 | Research and identify Massachusetts net winners. | 2.3 | 650 | 1,495.00 |
| Martin, Timothy | 03/16/20 | Review schedule of net winnings for list of Participants provided by counsel in connection with asset liens. | 1.3 | 800 | 1,040.00 |
| Sorondo, Jean-Louis | 03/16/20 | Calculate net equity associated with net winners and compare to prior analysis. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 03/16/20 | Review prior Massachusetts net winner analysis at request of C. Bennett (M&K). | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 03/16/20 | Identify parent keys associated with net winners. | 1.6 | 650 | 1,040.00 |
| Martin, Timothy | 03/17/20 | Call with J. Sorondo (HBA) to review credit transfer analysis. | 0.2 | 800 | 160.00 |
| Sorondo, Jean-Louis | 03/17/20 | Prepare spreadsheets with User Account Net Equity summary for 15 Mass. Net Winners. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 03/17/20 | Discuss results of credit transfer analysis with T. Martin (HBA). | 0.2 | 650 | 130.00 |
| Sorondo, Jean-Louis | 03/18/20 | Analyze credit transfers in and out by counterparty name for certain Participants. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 03/18/20 | Prepare summary of credit transfer findings for C. Bennett (M&K). | 0.7 | 650 | 455.00 |
| Sorondo, Jean-Louis | 03/18/20 | Review aggregation results of Massachusetts Net Winners. | 1.1 | 650 | 715.00 |
| Martin, Timothy | 03/19/20 | Call with C. Bennett (M&L) and J. Sorondo (HBA) on Net Winner analysis. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 03/19/20 | Review and comment on Daniil Shoyfer counterparty analysis. | 1.5 | 800 | 1,200.00 |
| Sorondo, Jean-Louis | 03/19/20 | Update and quality check spreadsheets for Massachusetts Net Winners and format as exhibits. | 2.4 | 650 | 1,560.00 |
| Sorondo, Jean-Louis | 03/19/20 | Draft observations and statistics for discussion with T. Martin (HBA). | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 03/19/20 | Discuss Net Winner findings with T. Martin (HBA) and C. Bennett (M&K). | 0.3 | 650 | 195.00 |
| Martin, Timothy | 03/20/20 | Review revised Daniil Shoyfer account analysis prepared at the direction of counsel. | 1.2 | 800 | 960.00 |
| Martin, Timothy | 03/23/20 | Review analysis for four Peruvian TelexFree Participants at request of counsel. | 2.6 | 800 | 2,080.00 |
| Sorondo, Jean-Louis | 03/23/20 | Research total net equity of counterparties and summarize transactions with D. Shoyfer. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 03/23/20 | Add transaction level detail for Massachusetts Net Winner schedules. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 03/24/20 | Summarize net transactions with Shoyfer to determine contribution to net winnings. | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 03/24/20 | Identify claims filed by D. Shoyfer counterparties and any objections. | 0.8 | 650 | 520.00 |
| Sorondo, Jean-Louis | 03/24/20 | Add transaction level detail for Mass. Net Winner schedules. | 3.3 | 650 | 2,145.00 |

EXHIBIT D-1

TELEXFREE
Services Relating to Litigation / Avoidance Actions
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|--|----------|--|--------------|------|----------------------|
| Martin, Timothy | 03/25/20 | Review and comment on revised Shoyer analysis. | 1.7 | 800 | 1,360.00 |
| Sorondo, Jean-Louis | 03/25/20 | Review and forward findings of counterparty analysis to C. Bennett (M&K) for discussion. | 0.2 | 650 | 130.00 |
| Sorondo, Jean-Louis | 03/25/20 | Prepare statistics and summarize findings of Shoyer counterparty claim analysis. | 0.9 | 650 | 585.00 |
| Martin, Timothy | 03/27/20 | Review and analyze ruling regarding IRS claim. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 03/28/20 | Review KPMG summary of Trustee's withholdings obligation. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 03/31/20 | Review email from C. Bennett (M&K) regarding expert report. | 0.3 | 800 | 240.00 |
| Sorondo, Jean-Louis | 03/31/20 | Review and draft document request response for T. Martin expert report. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 04/01/20 | Review T. Martin expert report citations and validate sources. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 04/01/20 | Research and compile list of requested documents. | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 04/02/20 | Review T. Martin expert report for Stoneturn document request. | 1.5 | 650 | 975.00 |
| Martin, Timothy | 04/03/20 | Discuss response to subpoena requests with C. Bennett (M&K) and J. Sorondo (HBA). | 0.6 | 800 | 480.00 |
| Sorondo, Jean-Louis | 04/03/20 | Perform additional research on references in Martin report. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 04/06/20 | Edit and update responses to class defendant subpoena responses and forward to T. Martin (HBA) for review. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 04/09/20 | Final review and QC of net winner schedules and convert to PDF to send to C. Bennett (M&K). | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 04/09/20 | Prepare top level summary of net winners for C. Bennett (M&K). | 1.1 | 650 | 715.00 |
| Sorondo, Jean-Louis | 04/14/20 | Respond to inquiry regarding net equity calculations from C. Bennett (M&K). | 0.3 | 650 | 195.00 |
| Sorondo, Jean-Louis | 04/22/20 | Create schedule of credit transfers by month verify and send to T. Martin with comments for review. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 04/22/20 | Draft new query to compile credit transfer data by month and run analysis. | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 04/22/20 | Edit credit transfer analysis to exclude intra-parent transfers. | 0.8 | 650 | 520.00 |
| Martin, Timothy | 04/24/20 | Prepare file for translation of language regarding Trustee's settlement with the IRS. | 0.3 | 800 | 240.00 |
| Sorondo, Jean-Louis | 05/11/20 | Research and respond to C. Bennett (M&K) on document production specifics. | 1.0 | 650 | 650.00 |
| Martin, Timothy | 05/13/20 | Review of documents related to aggregation report in connection with discovery. | 1.4 | 800 | 1,120.00 |
| Sorondo, Jean-Louis | 05/26/20 | Review data tables for examples of claimant entered data that did not match into an aggregation. | 0.4 | 650 | 260.00 |
| Martin, Timothy | 05/27/20 | Discuss production with BMC and J. Sorondo (HBA). | 0.7 | 800 | 560.00 |
| Sorondo, Jean-Louis | 05/27/20 | Review claims database structure and prepare summary of options for producing all claim related data. | 3.0 | 650 | 1,950.00 |
| Sorondo, Jean-Louis | 05/27/20 | Call with BMC and T. Martin (HBA) to discuss production of claims database. | 0.7 | 650 | 455.00 |
| Martin, Timothy | 05/28/20 | Respond to class action experts regarding production. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 06/11/20 | Perform various quality assurance tests on production version of TelexFree database. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 06/11/20 | Troubleshoot access issues to new BMC database. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 06/12/20 | Perform testing and verification on production copy of claims database. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 06/16/20 | Review contents of Stoneturn database and prepare summary of observations and requests for BMC. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 06/17/20 | Review views and stored procedures included in Stoneturn database and provide status update to team. | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 06/17/20 | Call with BMC to discuss Stoneturn production database. | 0.3 | 650 | 195.00 |
| Sorondo, Jean-Louis | 06/17/20 | Manual claim review of Bonsignore plaintiffs. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 06/19/20 | Research FBI victim claim process and noticing dates. | 0.8 | 650 | 520.00 |
| Sorondo, Jean-Louis | 06/24/20 | Prepare for call with T. Martin (HBA) and Stoneturn. | 0.8 | 650 | 520.00 |
| Total Services Relating to Litigation / Avoidance Actions | | | 715.7 | | \$ 468,968.50 |

EXHIBIT D-2

TELEXFREE
Services Relating to Asset Analysis / Investigation
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|--|----------|--|-------------|-----------|------------------|
| Sorondo, Jean-Louis | 05/02/18 | Prepare analysis of accounts associated with F. Wanzeler and other insiders. | 1.1 | \$ 650 | \$ 715.00 |
| Martin, Timothy | 05/03/18 | Review and analyze documents related to Wanzeler family. | 1.3 | 800 | 1,040.00 |
| McCormack, David | 05/24/18 | Update historical loss analysis based on internal review to include gross number of victims per month. | 1.3 | 475 | 617.50 |
| McCormack, David | 05/29/18 | Update TelexFree monthly earning analysis based on internal review and discussion, additionally break-out Ympactus separately. | 1.1 | 475 | 522.50 |
| McCormack, David | 05/31/18 | Analyze Santiago de la Rosa User Accounts and financial activity, and prepare summary of same at request of M&K. | 1.6 | 475 | 760.00 |
| McCormack, David | 05/31/18 | Update Santiago de la Rosa analysis to include all financial information and format at the User Account level. | 0.6 | 475 | 285.00 |
| Martin, Timothy | 05/31/18 | Review of De La Rosa net winnings analysis. | 0.5 | 800 | 400.00 |
| McCormack, David | 06/01/18 | Analyze Fabio Wanzeler User Accounts and financial activity, and prepare summary of same at request of M&K. | 0.9 | 475 | 427.50 |
| McCormack, David | 06/01/18 | Update Fabio Wanzeler analysis to include all financial information and format at the User Account level. | 1.0 | 475 | 475.00 |
| McCormack, David | 07/06/18 | Analyze net equity position of Claudia Wanzeler at the request of the Trustee. | 0.6 | 475 | 285.00 |
| McCormack, David | 10/23/18 | Review certain information for Fabio Wanzeler as related to settlement negotiations. | 0.3 | 475 | 142.50 |
| McCormack, David | 01/08/19 | Review latest information on Fabio Wanzeler and analyze User Accounts associated with same. | 0.5 | 475 | 237.50 |
| McCormack, David | 02/26/19 | Review available documentation on unpaid commissions and research techniques to derive from database. | 1.5 | 475 | 712.50 |
| McCormack, David | 02/27/19 | Analyze unpaid commission data to determine how to utilize data. | 1.0 | 475 | 475.00 |
| McCormack, David | 02/28/19 | Review SIG documentation on bonus and ad_bonus tables with respect to unpaid commissions. | 1.7 | 475 | 807.50 |
| McCormack, David | 03/04/19 | Review and edit unpaid commission analysis. | 1.3 | 475 | 617.50 |
| McCormack, David | 03/05/19 | Analyze bonus types in bonus and bonus_ad table to determine bonus types associated with certain transactions. | 1.5 | 475 | 712.50 |
| McCormack, David | 03/06/19 | Update analysis of bonus types in bonus and bonus_ad table to determine bonus types associated with certain transactions. | 1.2 | 475 | 570.00 |
| McCormack, David | 03/07/19 | Review methodology for allocating unpaid commissions. | 0.6 | 475 | 285.00 |
| McCormack, David | 03/08/19 | Continue to review methodology for allocating unpaid commissions. | 0.7 | 475 | 332.50 |
| McCormack, David | 03/11/19 | Update and review analysis for bonus and ad_bonus tables. | 1.7 | 475 | 807.50 |
| Martin, Timothy | 03/26/19 | Review of Pompano Beach properties values. | 0.3 | 800 | 240.00 |
| Berardino, Emma | 03/28/19 | Continue analysis of payments in 2013 for large bonuses paid out by TelexFree to Merrill, Wanzeler, and Costa. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 03/28/19 | Analyze payments in 2013 for large bonuses paid out by TelexFree to Merrill, Wanzeler, and Costa. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 03/28/19 | Analyze payments in 2014 for large bonuses paid out by TelexFree to Merrill, Wanzeler, and Costa. | 1.9 | 400 | 760.00 |
| Sorondo, Jean-Louis | 06/21/19 | Lookup specific claim, review correspondence, objections and analyze net equity position for A. Lizotte (M&K). | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 05/13/20 | Research Net Equity for Participant Rita dos Santos and Valdecir dos Santos and provide summary of findings to A. Lizotte (M&K). | 0.4 | 650 | 260.00 |
| Total Services Relating to Asset Analysis / Investigation | | | 30.4 | \$ | 15,057.50 |

EXHIBIT D-3

TELEXFREE
Services Relating to Claims Administration
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|-----------------------|----------|--|------|--------|-----------|
| Shrock-Kueber, Breann | 04/04/18 | Review work plan regarding claims analysis and supporting documentation. | 1.0 | \$ 400 | \$ 400.00 |
| Martin, Timothy | 04/04/18 | Review and summarize claim activity related to Colombia. | 1.2 | 800 | 960.00 |
| Martin, Timothy | 04/05/18 | Determine percentage of claims with additions or disputes. | 2.2 | 800 | 1,760.00 |
| Sorondo, Jean-Louis | 04/10/18 | Review filed claims and generate claim statistics. | 2.7 | 650 | 1,755.00 |
| Martin, Timothy | 04/10/18 | Review and categorize late filed claims. | 1.1 | 800 | 880.00 |
| Sorondo, Jean-Louis | 04/11/18 | Review query logic utilized by J.D. DeCristofaro (HBA) for quality control on statistics. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 04/11/18 | Review and analyze results of Net Winner portal submissions. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 04/12/18 | Identify and assemble documentation for reviewing the top 30 claims filed per claim size. | 2.8 | 650 | 1,820.00 |
| Shrock-Kueber, Breann | 04/12/18 | Review and supplemental information look-up for top 30 largest net closer claims. | 2.3 | 400 | 920.00 |
| Martin, Timothy | 04/12/18 | Prepare final discussion draft of report. | 2.0 | 800 | 1,600.00 |
| Sorondo, Jean-Louis | 04/13/18 | Develop review clusters with B. Shrock (HBA) for identification of user accounts claimed multiple times. | 2.0 | 650 | 1,300.00 |
| Shrock-Kueber, Breann | 04/13/18 | Download claim confirmations and organize for top 30 net loser analysis. | 0.5 | 400 | 200.00 |
| Shrock-Kueber, Breann | 04/13/18 | Continue compiling support for top 30 net loser analysis. | 1.0 | 400 | 400.00 |
| Shrock-Kueber, Breann | 04/13/18 | Gather support for top 30 net loser analysis exhibits. | 2.3 | 400 | 920.00 |
| Shrock-Kueber, Breann | 04/16/18 | Start to re-categorize claims for overall summary. | 1.8 | 400 | 720.00 |
| Shrock-Kueber, Breann | 04/17/18 | Perform additional review of claim categories and summary updates. | 1.5 | 400 | 600.00 |
| Martin, Timothy | 04/17/18 | Analyze claims filed through portal. | 1.7 | 800 | 1,360.00 |
| Sorondo, Jean-Louis | 04/18/18 | Prepare charts for claims presentation to Trustee. | 2.8 | 650 | 1,820.00 |
| Martin, Timothy | 04/18/18 | Analyze claims in foreign denominations. | 2.1 | 800 | 1,680.00 |
| Sorondo, Jean-Louis | 04/19/18 | Review Net Winner and General Claim portal results and update statistics. | 2.9 | 650 | 1,885.00 |
| Martin, Timothy | 04/19/18 | Review and edit analysis of claims. | 2.7 | 800 | 2,160.00 |
| Sorondo, Jean-Louis | 04/20/18 | Compile updated Net Winner and General Claim portal results for inclusion in presentation to Trustee. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 04/20/18 | Develop queries to reconcile claims amended post bar-date and discuss results with BMC. | 2.9 | 650 | 1,885.00 |
| Shrock-Kueber, Breann | 04/20/18 | Revise and format claim schedule for review by counsel. | 2.0 | 400 | 800.00 |
| Martin, Timothy | 04/20/18 | Prepare draft outline for claims presentation. | 1.1 | 800 | 880.00 |
| Sorondo, Jean-Louis | 04/21/18 | Develop matching criteria for Net Winner portal results to validate account ownership. | 2.5 | 650 | 1,625.00 |
| Shrock-Kueber, Breann | 04/23/18 | Update claims presentation for net loser information and updated duplicate information. | 1.3 | 400 | 520.00 |
| Sorondo, Jean-Louis | 04/23/18 | Troubleshoot claim listing and work with BMC to resolve issues regarding bar date cutoff and presentation of claim amendments. | 2.3 | 650 | 1,495.00 |
| Shrock-Kueber, Breann | 04/23/18 | Update claims presentation slides based on feedback. | 0.8 | 400 | 320.00 |
| Sorondo, Jean-Louis | 04/23/18 | Update slides for claims presentation to Trustee. | 2.1 | 650 | 1,365.00 |
| Shrock-Kueber, Breann | 04/24/18 | Update figures from new duplicate claims analysis in claims presentation. | 2.0 | 400 | 800.00 |
| Sorondo, Jean-Louis | 04/24/18 | Reconcile general claims updated to ePOC claims through the portal and identify potentially late filed claims. | 3.5 | 650 | 2,275.00 |
| Sorondo, Jean-Louis | 04/24/18 | Develop additional statistics and continue updating claims presentation to Trustee. | 3.3 | 650 | 2,145.00 |
| Shrock-Kueber, Breann | 04/24/18 | Update of analysis for claims presentation. | 0.8 | 400 | 320.00 |
| Shrock-Kueber, Breann | 04/25/18 | Continue claims presentation update and duplicate claims analysis. | 1.3 | 400 | 520.00 |
| Shrock-Kueber, Breann | 04/25/18 | Update claims presentation and duplicate claims analysis. | 3.8 | 400 | 1,520.00 |
| Sorondo, Jean-Louis | 04/25/18 | Update and review claim presentation and supporting files for discussion with Trustee. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 04/25/18 | Draft additional supporting documentation for claims presentation to Trustee. | 2.7 | 650 | 1,755.00 |
| Martin, Timothy | 04/25/18 | Analyze User Accounts claimed by net winners. | 2.2 | 800 | 1,760.00 |
| Shrock-Kueber, Breann | 04/25/18 | Continue update to claims presentation and duplicate claims analysis. | 1.3 | 400 | 520.00 |
| Sorondo, Jean-Louis | 04/26/18 | Prepare draft analysis of claims filed by Participants with a Singapore address at request of SEC. | 3.2 | 650 | 2,080.00 |
| Sorondo, Jean-Louis | 04/26/18 | Perform quality control on claim analysis by country. | 1.6 | 650 | 1,040.00 |

EXHIBIT D-3

TELEXFREE
Services Relating to Claims Administration
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|-----------------------|----------|--|------|------|----------|
| Martin, Timothy | 04/26/18 | Review and update draft claims presentation. | 2.1 | 800 | 1,680.00 |
| Martin, Timothy | 04/26/18 | Review and categorize claimant questions. | 1.2 | 800 | 960.00 |
| Sorondo, Jean-Louis | 04/27/18 | Perform additional quality control on claim by country analysis. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 04/27/18 | Revise slides 27 to 29 on claims presentation to Trustee. | 2.6 | 650 | 1,690.00 |
| Shrock-Kueber, Breann | 04/27/18 | Update claims presentation exhibits. | 0.2 | 400 | 80.00 |
| Shrock-Kueber, Breann | 05/02/18 | Continue to incorporate T. Martin's presentation updates into claims overview deck and follow-up with J. Sorondo (HBA). | 2.5 | 400 | 1,000.00 |
| Martin, Timothy | 05/02/18 | Address open items and revisions re: claims presentation with J. Sorondo, B. Shrock, and A. Lebwahl (all HBA). | 2.0 | 800 | 1,600.00 |
| Sorondo, Jean-Louis | 05/02/18 | Review and revise draft claim presentation to Trustee with T. Martin, A. Lebwahl, and B. Shrock (all HBA). | 2.0 | 650 | 1,300.00 |
| Shrock-Kueber, Breann | 05/02/18 | Conference call with J. Sorondo, T. Martin, and A. Lebwahl (all HBA) re: Claims Overview presentation. | 2.0 | 400 | 800.00 |
| Lebwahl, Andy | 05/02/18 | Call with T. Martin, J. Sorondo, and B. Shrock-Kueber (all HBA) regarding claims presentation. | 2.0 | 450 | 900.00 |
| Shrock-Kueber, Breann | 05/02/18 | Incorporate presentation updates to the Claims Overview deck. | 3.0 | 400 | 1,200.00 |
| Shrock-Kueber, Breann | 05/02/18 | Edit analysis included in Claims Overview presentation. | 0.5 | 400 | 200.00 |
| Lebwahl, Andy | 05/02/18 | Follow-up work on distribution of claims by country. | 0.7 | 450 | 315.00 |
| Sorondo, Jean-Louis | 05/02/18 | Follow-up on draft claim presentation to Trustee. | 0.6 | 650 | 390.00 |
| Martin, Timothy | 05/02/18 | Review and revise claims presentation. | 1.9 | 800 | 1,520.00 |
| Sorondo, Jean-Louis | 05/03/18 | Edit duplicate claims analysis and make additional edits to claim presentation. | 1.1 | 650 | 715.00 |
| Shrock-Kueber, Breann | 05/03/18 | Make additional changes to claims presentation in preparation for 5/4 meeting with Trustee and legal team. | 1.8 | 400 | 720.00 |
| Martin, Timothy | 05/03/18 | Lead status call on claims presentation with J. Sorondo, B. Shrock, and A. Lebwahl (all HBA). | 1.0 | 800 | 800.00 |
| Lebwahl, Andy | 05/03/18 | Call with T. Martin, J. Sorondo, B. Shrock-Kueber (all HBA) on claims presentation. | 1.0 | 450 | 450.00 |
| Shrock-Kueber, Breann | 05/03/18 | Conference call with T. Martin, J. Sorondo, A. Lebwahl (HBA) re: Telexfree claims. | 1.0 | 400 | 400.00 |
| Shrock-Kueber, Breann | 05/03/18 | Collaborate with T. Martin and J. Sorondo (both HBA) to edit claims presentation. | 1.0 | 400 | 400.00 |
| Sorondo, Jean-Louis | 05/03/18 | Discuss claims presentation with T. Martin, A. Lebwahl and B. Shrock (all HBA). | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 05/03/18 | Revise charts and edit data on call with T. Martin and B. Shrock (both HBA). | 1.0 | 650 | 650.00 |
| Martin, Timothy | 05/03/18 | Edit claims presentation with B. Shrock and J. Sorondo (both HBA). | 1.0 | 800 | 800.00 |
| Martin, Timothy | 05/03/18 | Analyze claims where multiple claims were filed by same persons. | 1.1 | 800 | 880.00 |
| Shrock-Kueber, Breann | 05/03/18 | Make additional updates to the Telexfree claims presentation. | 2.0 | 400 | 800.00 |
| Lebwahl, Andy | 05/03/18 | Draft 30 largest net loser claims presentation. | 2.2 | 450 | 990.00 |
| Martin, Timothy | 05/03/18 | Draft slides regarding claims adjudication. | 1.1 | 800 | 880.00 |
| Martin, Timothy | 05/03/18 | Prepare outline for meeting with Trustee. | 0.7 | 800 | 560.00 |
| Sorondo, Jean-Louis | 05/04/18 | Review Notice Address criteria in determining duplicate claims. | 1.2 | 650 | 780.00 |
| Shrock-Kueber, Breann | 05/04/18 | Start PDF report for top 30 largest net losers as requested by counsel/Trustee. | 1.3 | 400 | 520.00 |
| Sorondo, Jean-Louis | 05/04/18 | Compile list of follow-up items on claim analysis from call. | 1.0 | 650 | 650.00 |
| Martin, Timothy | 05/04/18 | Provide annotations on edits to claims presentation. | 1.2 | 800 | 960.00 |
| Martin, Timothy | 05/04/18 | Review analysis and correspondences from Trustee and counsel as follow-up from discussion on claims. | 1.6 | 800 | 1,280.00 |
| Sorondo, Jean-Louis | 05/07/18 | Document methodology for identifying duplicates with examples. | 2.7 | 650 | 1,755.00 |
| Martin, Timothy | 05/07/18 | Analyze claims, filed by company in Colombia, for duplicates. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 05/07/18 | Prepare objections to claims based on court ordered codes. | 2.5 | 800 | 2,000.00 |
| Shrock-Kueber, Breann | 05/07/18 | Update work plan after previous week conference call with Trustee and counsel. | 0.5 | 400 | 200.00 |
| Sorondo, Jean-Louis | 05/07/18 | Review and stratify Net Winner claims by amount and country. | 2.8 | 650 | 1,820.00 |
| Shrock-Kueber, Breann | 05/07/18 | Follow-up on claims analysis. | 2.5 | 400 | 1,000.00 |
| Shrock-Kueber, Breann | 05/08/18 | Continue creating proposed allowed amount of claim/objection description forms for 36 additional largest net loser claims. | 1.3 | 400 | 520.00 |
| Shrock-Kueber, Breann | 05/08/18 | Create proposed allowed amount of claim/objection description forms for 36 additional largest net loser claims. | 2.5 | 400 | 1,000.00 |

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TELEXFREE
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| Name | Date | Description | Time | Rate | Amount |
|-----------------------|----------|---|------|------|----------|
| Martin, Timothy | 05/08/18 | Review SIG detail for largest net loser claimants. | 3.7 | 800 | 2,960.00 |
| Martin, Timothy | 05/08/18 | Review objection code A claim responses. | 1.1 | 800 | 880.00 |
| Sorondo, Jean-Louis | 05/08/18 | Revise chart on victims for presentation by stratifying TelexFree US and Non-US Participants. | 2.2 | 650 | 1,430.00 |
| Lebwohl, Andy | 05/08/18 | Draft claims administration presentation list of 66 largest net loser claims. | 1.3 | 450 | 585.00 |
| Shrock-Kueber, Breann | 05/08/18 | Prepare information for consolidated report of 30 largest net loser claims. | 0.5 | 400 | 200.00 |
| Shrock-Kueber, Breann | 05/08/18 | Collect, analyze and compile information for 66 largest net loser claims. | 1.0 | 400 | 400.00 |
| Martin, Timothy | 05/08/18 | Review claim history for largest net loser claimants. | 1.7 | 800 | 1,360.00 |
| Lebwohl, Andy | 05/09/18 | Update call with T. Martin, J Sorondo, B. Shrock-Kueber (all HBA) to coordinate efforts and update status on claims administration. | 1.0 | 450 | 450.00 |
| Sorondo, Jean-Louis | 05/09/18 | Discuss status update with T. Martin, J. Sorondo, B. Shrock, A. Lebwohl (all HBA). | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 05/09/18 | Analyze aggregations for claims over \$1 million to determine validity. | 2.4 | 650 | 1,560.00 |
| Sorondo, Jean-Louis | 05/09/18 | Update all claims file from database for analysis by B. Shrock (HBA). | 2.4 | 650 | 1,560.00 |
| Shrock-Kueber, Breann | 05/09/18 | Perform additional analysis on top 66 largest net loser claims. | 1.0 | 400 | 400.00 |
| Sorondo, Jean-Louis | 05/09/18 | Perform analysis of Participant accounts at request of Trustee. | 0.4 | 650 | 260.00 |
| Martin, Timothy | 05/09/18 | Coordinate efforts and update status of claims administration. | 1.0 | 800 | 800.00 |
| Lebwohl, Andy | 05/09/18 | Perform quality control on claims presentation charts. | 1.4 | 450 | 630.00 |
| Martin, Timothy | 05/09/18 | Discuss work plan and status update with HBA team. | 1.0 | 800 | 800.00 |
| Shrock-Kueber, Breann | 05/09/18 | Create 66 largest net loser claim pdf file. | 1.5 | 400 | 600.00 |
| Sorondo, Jean-Louis | 05/10/18 | Collaborate with B. Shrock (HBA) to coordinate query of database for top 70 largest claims and duplicates. | 1.0 | 650 | 650.00 |
| Shrock-Kueber, Breann | 05/10/18 | Follow-up with J. Sorondo (HBA) re: new all claims file objection codes top 70 largest net loser claims. | 1.0 | 400 | 400.00 |
| Sorondo, Jean-Louis | 05/10/18 | Query database for top 70 largest claims and review objection codes and duplicate status. | 2.2 | 650 | 1,430.00 |
| Shrock-Kueber, Breann | 05/10/18 | Compile proposed allowed claim amount/objection code forms for additional identified net loser claims over \$1M, and compile and analyze additional information from BMC website. | 1.3 | 400 | 520.00 |
| Martin, Timothy | 05/10/18 | Review and edit claims presentation for meeting with Trustee. | 2.7 | 800 | 2,160.00 |
| Martin, Timothy | 05/10/18 | Prepare claims exhibits for meeting with Trustee. | 2.4 | 800 | 1,920.00 |
| Shrock-Kueber, Breann | 05/11/18 | Adjust claim objection forms for 70 largest net loser claims based on discussion with J. Sorondo (HBA). | 2.5 | 400 | 1,000.00 |
| Sorondo, Jean-Louis | 05/11/18 | Coordinate work flow of 70 net loser claims and address open items with B. Shrock (HBA) telephonically. | 0.5 | 650 | 325.00 |
| Shrock-Kueber, Breann | 05/11/18 | Continue to prepare 70 largest net loser claim package for T. Martin (HBA) for delivery to Trustee. | 2.0 | 400 | 800.00 |
| Shrock-Kueber, Breann | 05/11/18 | Prepare 70 largest net loser claim package for T. Martin (HBA) for delivery to Trustee. | 2.3 | 400 | 920.00 |
| Shrock-Kueber, Breann | 05/11/18 | Update 70 largest net loser claim package for T. Martin (HBA) for delivery to Trustee. | 2.0 | 400 | 800.00 |
| Shrock-Kueber, Breann | 05/11/18 | Call with J. Sorondo (HBA) re: 70 largest net loser claim package. | 0.5 | 400 | 200.00 |
| Sorondo, Jean-Louis | 05/11/18 | Review sample claims and assigned objection codes. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 05/11/18 | Continue review of sample claims and examine calculations and support. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 05/13/18 | Troubleshoot BMC claims management portal and discuss with BMC. | 2.0 | 650 | 1,300.00 |
| Shrock-Kueber, Breann | 05/14/18 | Continue review of approximately 100 claims originally marked incorrectly as exceeded bar date for duplicates. | 1.5 | 400 | 600.00 |
| Shrock-Kueber, Breann | 05/14/18 | Review approximately 200 claims originally marked incorrectly as exceeded bar date for duplicates. | 2.0 | 400 | 800.00 |
| Sorondo, Jean-Louis | 05/14/18 | Prepare analysis of top seventy largest net loser claims at request of Trustee. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 05/14/18 | Reformat analysis and support for top seventy largest net loser claims. | 2.3 | 650 | 1,495.00 |
| Shrock-Kueber, Breann | 05/14/18 | Perform additional analysis for top 70 largest net loser claims. | 2.5 | 400 | 1,000.00 |
| Shrock-Kueber, Breann | 05/14/18 | Review 240 claims for duplicates based on bar date exclusion. | 3.0 | 400 | 1,200.00 |
| Sorondo, Jean-Louis | 05/14/18 | Perform additional analysis of Participant accounts at request of Trustee. | 2.6 | 650 | 1,690.00 |
| Lebwohl, Andy | 05/14/18 | Draft table of significant claims and incorporate adjustments. | 1.4 | 450 | 630.00 |

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| Name | Date | Description | Time | Rate | Amount |
|-----------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 05/15/18 | Develop standardized objection narratives based on data table inputs. | 2.0 | 650 | 1,300.00 |
| Martin, Timothy | 05/15/18 | Review top 70 largest dollar amount claims. | 0.8 | 800 | 640.00 |
| Shrock-Kueber, Breann | 05/15/18 | Perform additional analysis on ~540 claims incorrectly marked as exceeded bar date by BMC. | 1.3 | 400 | 520.00 |
| McCormack, David | 05/15/18 | Analyze BMC designation of claims exceeding bar date. | 1.4 | 475 | 665.00 |
| Sorondo, Jean-Louis | 05/16/18 | Evaluate top 70 net loser claims with potential currency translation issues and compute Net Equity. | 2.1 | 650 | 1,365.00 |
| Shrock-Kueber, Breann | 05/16/18 | Confirm exchange rate language for top 70 largest net loser claims. | 0.5 | 400 | 200.00 |
| Shrock-Kueber, Breann | 05/16/18 | Update claims presentation to prepare for discussion with T. Martin and S. Darr (both HBA). | 1.5 | 400 | 600.00 |
| Martin, Timothy | 05/16/18 | Analyze updated claim report. | 2.1 | 800 | 1,680.00 |
| Shrock-Kueber, Breann | 05/17/18 | Review guidance from J. Sorondo (HBA) resulting in additional language updates for objection codes for top 70 largest net loser claims. | 2.0 | 400 | 800.00 |
| Shrock-Kueber, Breann | 05/17/18 | Correspond with T. Martin (HBA) on language issues re: top 70 largest net loser claims. | 0.3 | 400 | 120.00 |
| Sorondo, Jean-Louis | 05/17/18 | Review claims with transaction adjustments for accurate claim calculation based on BMC updated stored procedure. | 2.7 | 650 | 1,755.00 |
| Shrock-Kueber, Breann | 05/18/18 | Update duplicate claims exhibit and charts in presentation for revised claims objections codes. | 2.3 | 400 | 920.00 |
| McCormack, David | 05/18/18 | Review and update analysis relating to objection codes and duplicate claims. | 1.5 | 475 | 712.50 |
| Martin, Timothy | 05/18/18 | Review updated objections schedules for meeting with Trustee. | 2.2 | 800 | 1,760.00 |
| Sorondo, Jean-Louis | 05/21/18 | Review Objection A claims in Top 70 claims and contrast with duplicate claims to confirm methodology working as intended. | 2.3 | 650 | 1,495.00 |
| Shrock-Kueber, Breann | 05/21/18 | Discuss duplicate claim and top 70 largest net loser language with T. Martin, S. Darr and J. Sorondo (all HBA). | 1.0 | 400 | 400.00 |
| Sorondo, Jean-Louis | 05/21/18 | Call on duplicate claim and top 70 largest language with the Trustee, T. Martin, and B. Shrock-Kueber (HBA). | 1.0 | 650 | 650.00 |
| Shrock-Kueber, Breann | 05/21/18 | Review and edit Telexfree top 70 language and changes, and correspond with J. Sorondo (HBA) on related. | 2.0 | 400 | 800.00 |
| Sorondo, Jean-Louis | 05/21/18 | Update claim review presentation slides and add duplicate claim narrative examples. | 1.9 | 650 | 1,235.00 |
| Shrock-Kueber, Breann | 05/21/18 | Continue Telexfree top 70 language discussions and changes. | 1.3 | 400 | 520.00 |
| Martin, Timothy | 05/21/18 | Analyze impact of claims filed during 30 day extension. | 1.3 | 800 | 1,040.00 |
| Shrock-Kueber, Breann | 05/22/18 | Call with T. Martin and J. Sorondo (both HBA) re: top 70 largest net loser claims objection language and duplicates. | 0.5 | 400 | 200.00 |
| Sorondo, Jean-Louis | 05/22/18 | Call with T. Martin and B. Shrock (both HBA) on 70 largest net loser claims and related updates to be made. | 0.5 | 650 | 325.00 |
| Martin, Timothy | 05/22/18 | Update call and provide guidance to J. Sorondo and B. Shrock (both Huron) on top 70 claims analysis. | 0.5 | 800 | 400.00 |
| McCormack, David | 05/22/18 | Manually review objections to large claims for presentation purposes and verify relevant data. | 1.9 | 475 | 902.50 |
| Shrock-Kueber, Breann | 05/22/18 | Update objection claim language for 70 top largest net loser claims. | 1.8 | 400 | 720.00 |
| Sorondo, Jean-Louis | 05/22/18 | Identify claims with disputed accounts where net equity adjustment not displaying in claim management portal and discuss with BMC. | 1.6 | 650 | 1,040.00 |
| Martin, Timothy | 05/22/18 | Edit language for largest claims based on comments from Trustee. | 1.7 | 800 | 1,360.00 |
| McCormack, David | 05/22/18 | Review claims filed during the 30-day extension of ePOC. | 0.9 | 475 | 427.50 |
| Martin, Timothy | 05/22/18 | Analyze data related to claims with Chinese addresses. | 2.2 | 800 | 1,760.00 |
| Shrock-Kueber, Breann | 05/23/18 | Correspond with J. Sorondo (HBA) re: top 70 language and updated duplicate claims analysis. | 0.3 | 400 | 120.00 |
| Sorondo, Jean-Louis | 05/23/18 | Update and revise presentation on top 70 net losers for discussion with Trustee. | 2.7 | 650 | 1,755.00 |
| Shrock-Kueber, Breann | 05/23/18 | Update language for 70 largest net loser claims exhibit for Counsel. | 0.3 | 400 | 120.00 |
| Sorondo, Jean-Louis | 05/23/18 | Query database to calculate economic loss per month. | 2.8 | 650 | 1,820.00 |
| Martin, Timothy | 05/23/18 | Analyze User Account detail for largest claims. | 2.2 | 800 | 1,760.00 |
| Martin, Timothy | 05/24/18 | Analyze User Accounts claimed by net winners via portal. | 2.4 | 800 | 1,920.00 |
| Shrock-Kueber, Breann | 05/25/18 | Update Top 70 largest loser claims language per guidance from T. Martin (HBA) and Counsel. | 1.5 | 400 | 600.00 |
| Martin, Timothy | 05/25/18 | Update Trustee's claim summary. | 2.6 | 800 | 2,080.00 |

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| Name | Date | Description | Time | Rate | Amount |
|-----------------------|----------|--|------|------|----------|
| Shrock-Kueber, Breann | 05/29/18 | Perform additional language analysis for 70 largest net loser claims with objection code, and correspond with J. Sorondo (HBA) on related. | 1.3 | 400 | 520.00 |
| Sorondo, Jean-Louis | 05/29/18 | Revise Top 70 Net Loser claim analysis per input from A. Lizotte (M&K) and T. Martin (HBA). | 2.4 | 650 | 1,560.00 |
| Martin, Timothy | 05/29/18 | Prepare for discussion regarding treatment of claims with similar contact information. | 0.7 | 800 | 560.00 |
| Shrock-Kueber, Breann | 05/30/18 | Edit duplicate claims presentation top 70 language and update exhibit based on internal guidance. | 0.8 | 400 | 320.00 |
| McCormack, David | 05/30/18 | Revise duplicate claim analyses based on internal review and incorporate in claim presentation. | 1.3 | 475 | 617.50 |
| Shrock-Kueber, Breann | 05/30/18 | Update duplicate claim exhibit for claims presentation. | 0.3 | 400 | 120.00 |
| McCormack, David | 05/30/18 | Review and update claim presentation based on internal review and discussion. | 2.6 | 475 | 1,235.00 |
| Shrock-Kueber, Breann | 05/31/18 | Perform additional duplicate analysis for 83 claims and update exhibit. | 1.5 | 400 | 600.00 |
| Sorondo, Jean-Louis | 05/31/18 | Continue examination of accounts claimed multiple times with additional calculations. | 2.8 | 650 | 1,820.00 |
| Martin, Timothy | 05/31/18 | Analyze net winner claims with common User Accounts to net loser claims. | 1.3 | 800 | 1,040.00 |
| Sorondo, Jean-Louis | 06/01/18 | Develop analysis of certain claims filed with notice address in China and overlap in claimed user accounts. | 3.2 | 650 | 2,080.00 |
| Martin, Timothy | 06/01/18 | Review claims schedules by country. | 2.4 | 800 | 1,920.00 |
| Martin, Timothy | 06/04/18 | Analyze top 70 claims for duplicate User Accounts. | 2.3 | 800 | 1,840.00 |
| Martin, Timothy | 06/04/18 | Prepare analysis of claims with same User Accounts and addresses. | 2.8 | 800 | 2,240.00 |
| Shrock-Kueber, Breann | 06/05/18 | Prepare summary of charts included in claims management presentation for J. Sorondo (HBA). | 0.5 | 400 | 200.00 |
| McCormack, David | 06/05/18 | Update charts and tables in claim presentation based on updated methodologies. | 1.0 | 475 | 475.00 |
| Shrock-Kueber, Breann | 06/06/18 | Review top 70 largest net loser language for T. Martin (HBA) and counsel (M&K) feedback. | 0.8 | 400 | 320.00 |
| Shrock-Kueber, Breann | 06/06/18 | Summarize findings of new claim cluster review and annotate recommendations for adjustments. | 1.3 | 400 | 520.00 |
| McCormack, David | 06/06/18 | Update charts and tables in the claim presentation based on internal review and discussion. | 1.9 | 475 | 902.50 |
| Martin, Timothy | 06/06/18 | Review claims with overlapping common identifiers in response to inquiry from counsel. | 3.8 | 800 | 3,040.00 |
| Martin, Timothy | 06/06/18 | Analyze claims by Net Winners who also filed Net Loser claims. | 2.9 | 800 | 2,320.00 |
| Sorondo, Jean-Louis | 06/07/18 | Continue duplicate claim analysis and update charts in claim presentation. | 3.3 | 650 | 2,145.00 |
| Sorondo, Jean-Louis | 06/07/18 | Review claim presentation charts and calculations for quality control. | 2.2 | 650 | 1,430.00 |
| McCormack, David | 06/08/18 | Update analysis relating to top 70 creditors for purposes of generating objections. | 1.0 | 475 | 475.00 |
| McCormack, David | 06/08/18 | Update claim presentation to unify duplicate methodology analysis. | 2.2 | 475 | 1,045.00 |
| Sorondo, Jean-Louis | 06/08/18 | Perform quality control with J.D. DeCristofaro (HBA) on queries used to generate claim presentation charts. | 2.9 | 650 | 1,885.00 |
| Sorondo, Jean-Louis | 06/08/18 | Update and replace charts in claim presentation based on input from T. Martin (HBA). | 2.8 | 650 | 1,820.00 |
| DeCristofaro, JD | 06/11/18 | Validate the results of the queries used to populate the Objection Code/ No Objection Code" table for the presentation. | 0.8 | 395 | 316.00 |
| DeCristofaro, JD | 06/11/18 | Validate the results of the "Objection Code" queries used to assemble data for the presentation. | 2.0 | 395 | 790.00 |
| Sorondo, Jean-Louis | 06/11/18 | Continue quality control review with J.D. DeCristofaro (HBA) on claim presentation charts. | 3.0 | 650 | 1,950.00 |
| DeCristofaro, JD | 06/11/18 | Validate query results for claim grouping, excluding late filed claims. | 2.0 | 395 | 790.00 |
| McCormack, David | 06/11/18 | Finalize updates to claim presentation analyses and charts / tables. | 1.4 | 475 | 665.00 |
| McCormack, David | 06/11/18 | Finalize updates to claim presentation narrative. | 1.3 | 475 | 617.50 |
| Martin, Timothy | 06/11/18 | Review and edit most recent claim presentation. | 2.4 | 800 | 1,920.00 |
| McCormack, David | 06/12/18 | Review and draft conceptual Exhibit A-1 for duplicate claims with Objection A issues. | 1.1 | 475 | 522.50 |
| Shrock-Kueber, Breann | 06/12/18 | Update Telexfree claims presentation regarding duplicate claims and language. | 1.3 | 400 | 520.00 |

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| Name | Date | Description | Time | Rate | Amount |
|-----------------------|----------|---|------|------|----------|
| McCormack, David | 06/12/18 | Review precise application of rules for identifying Objection A claims, including overlap with Net Winner portal claims. | 1.7 | 475 | 807.50 |
| Sorondo, Jean-Louis | 06/12/18 | Continue quality control review with J.D. DeCristofaro (HBA) on claim presentation charts 15 to 17. | 2.8 | 650 | 1,820.00 |
| Shrock-Kueber, Breann | 06/12/18 | Review input from J. Sorondo (HBA) and update Telexfree claims presentation accordingly. | 0.8 | 400 | 320.00 |
| Sorondo, Jean-Louis | 06/14/18 | Summarize findings and observations of new duplicate identification approach in claim presentation. | 1.3 | 650 | 845.00 |
| Martin, Timothy | 06/14/18 | Analyze payments made to Participants in China. | 2.3 | 800 | 1,840.00 |
| DeCristofaro, JD | 06/15/18 | Validate the results of the queries used for "Added User Accounts", "Added User Accounts in TelexFree", and "Net Equity Impact" for the presentation. | 1.3 | 395 | 513.50 |
| Sorondo, Jean-Louis | 06/15/18 | Continue quality control review with J.D. DeCristofaro (HBA) on remaining claim presentation charts. | 2.7 | 650 | 1,755.00 |
| DeCristofaro, JD | 06/18/18 | Validate the results of the queries for "Net Winner, Net Losers, Up Adjusted Claims, and Not Up Adjusted Claims" for the presentation. | 0.5 | 395 | 197.50 |
| Sorondo, Jean-Louis | 06/18/18 | Identify potential general claim filers that did not also file an electronic proof of claim. | 3.3 | 650 | 2,145.00 |
| McCormack, David | 06/19/18 | Review analysis of standard claims filed through ePOC to determine which were filed by Participants. | 1.3 | 475 | 617.50 |
| McCormack, David | 06/19/18 | Update claim presentation slides relating to treatment of Objection A claims in various scenarios. | 1.8 | 475 | 855.00 |
| Sorondo, Jean-Louis | 06/19/18 | Perform final reconciliation of quality control comments and update claim presentation. | 3.1 | 650 | 2,015.00 |
| Martin, Timothy | 06/19/18 | Prepare presentation for counsel regarding claim issues. | 3.2 | 800 | 2,560.00 |
| McCormack, David | 06/20/18 | Continue detailed review of standard claims filed through ePOC with respect to potential Participant claims. | 1.7 | 475 | 807.50 |
| McCormack, David | 06/20/18 | Continue update of claims presentation slides relating to Objection A claims. | 1.3 | 475 | 617.50 |
| Martin, Timothy | 06/20/18 | Revise and update presentation for counsel regarding claim issues. | 2.9 | 800 | 2,320.00 |
| Sorondo, Jean-Louis | 06/21/18 | Update duplicate methodology slides in claim presentation. | 2.7 | 650 | 1,755.00 |
| McCormack, David | 06/21/18 | Draft slides comparing AND and OR methodology and contrasting with previous methodology. | 0.5 | 475 | 237.50 |
| Sorondo, Jean-Louis | 06/21/18 | Select and describe claim examples in new slides for claim presentation. | 2.6 | 650 | 1,690.00 |
| McCormack, David | 06/21/18 | Draft slides relating to AND methodology for presentation to Trustee. | 1.5 | 475 | 712.50 |
| McCormack, David | 06/21/18 | Draft slides relating to OR methodology for presentation to Trustee. | 1.3 | 475 | 617.50 |
| Martin, Timothy | 06/21/18 | Revise claim presentation for Trustee and counsel. | 3.7 | 800 | 2,960.00 |
| McCormack, David | 06/22/18 | Finalize slides and tables relating to AND methodology. | 2.1 | 475 | 997.50 |
| McCormack, David | 06/22/18 | Finalize slides and tables relating to OR methodology. | 1.9 | 475 | 902.50 |
| Sorondo, Jean-Louis | 06/25/18 | Complete updates on OR method and describe results with T. Martin (HBA) and Trustee. | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 06/25/18 | Review of "AND" analysis requested by Trustee. | 2.1 | 800 | 1,680.00 |
| Sorondo, Jean-Louis | 06/26/18 | Compile additional statistics on revised de-duplication methodology including total claim amount reduction under each method. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 06/27/18 | Draft a schedule of all claims with non-exclusive categories including late filed claims and claims that will be objected to for review. | 2.9 | 650 | 1,885.00 |
| Martin, Timothy | 06/27/18 | Review files for Participants with multiple claims. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 06/28/18 | Revise mock-up of claim objections. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 06/29/18 | Prepare mock-ups of claim objections. | 2.0 | 800 | 1,600.00 |
| Sorondo, Jean-Louis | 06/29/18 | Revise claim schedule of non-exclusive categories and generate additional statistics based on claim groupings. | 3.5 | 650 | 2,275.00 |
| McCormack, David | 07/02/18 | Review objections for top 70 largest claims, including draft Exhibit A-1's. | 2.3 | 475 | 1,092.50 |
| Sorondo, Jean-Louis | 07/02/18 | Prepare sample objection exhibits with design specifications and send to BMC for discussion. | 1.6 | 650 | 1,040.00 |
| McCormack, David | 07/02/18 | Analyze proposed updates to Exhibit A-1 format based on internal discussion. | 1.8 | 475 | 855.00 |
| McCormack, David | 07/02/18 | Call with BMC to discuss Exhibit A-1s and related data. | 0.5 | 475 | 237.50 |
| Sorondo, Jean-Louis | 07/02/18 | Perform initial design work on claims register. | 2.9 | 650 | 1,885.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Sorondo, Jean-Louis | 07/03/18 | Review top 70 claims for adjustments to objection and duplicate methodology. | 1.5 | 650 | 975.00 |
| McCormack, David | 07/03/18 | Review draft Notice of Proposed Resolution of Claim and make updates / edits to same. | 1.9 | 475 | 902.50 |
| McCormack, David | 07/03/18 | Update language for use in Exhibit A-1s based on internal review and discussion. | 0.7 | 475 | 332.50 |
| McCormack, David | 07/03/18 | Call with BMC and M&K to discuss claim process and noticing of Exhibit A-1s. | 0.7 | 475 | 332.50 |
| Sorondo, Jean-Louis | 07/03/18 | Continue design work on claim register calculations. | 2.5 | 650 | 1,625.00 |
| Martin, Timothy | 07/03/18 | Review detail related to net winner aggregations. | 3.0 | 800 | 2,400.00 |
| Sorondo, Jean-Louis | 07/05/18 | Prepare schedule of new claims not matched to previously filed general claims. | 0.8 | 650 | 520.00 |
| McCormack, David | 07/05/18 | Review updated Notice of Proposed Resolution of Claim and provide edits. | 1.5 | 475 | 712.50 |
| Sorondo, Jean-Louis | 07/06/18 | Update claim register with new results and review. | 2.4 | 650 | 1,560.00 |
| McCormack, David | 07/06/18 | Compare claims filed during temporary opening of ePOC to general claims to identify whether claimants filed claims who were not authorized to do so. | 1.7 | 475 | 807.50 |
| Sorondo, Jean-Louis | 07/06/18 | Update claim clustering logic to eliminate remaining unpaired claims with common user accounts. | 2.1 | 650 | 1,365.00 |
| McCormack, David | 07/06/18 | Review and test completeness of BMC's TelexFree claim register and suggest modifications. | 1.6 | 475 | 760.00 |
| Sorondo, Jean-Louis | 07/06/18 | Revise net equity reduction calculations to set zero as floor for adjusted claim amount. | 0.6 | 650 | 390.00 |
| Martin, Timothy | 07/06/18 | Follow-up with team regarding questions on proposed resolution of claims. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 07/06/18 | Review draft proposed resolution of claims and supporting material. | 1.9 | 800 | 1,520.00 |
| Sorondo, Jean-Louis | 07/09/18 | Continue development of objection exhibit detail. | 3.5 | 650 | 2,275.00 |
| Sorondo, Jean-Louis | 07/09/18 | Perform quality control and testing on objection exhibit data with J.D. DeCristofaro (HBA). | 3.1 | 650 | 2,015.00 |
| Martin, Timothy | 07/09/18 | Analyze data from BMC database in connection with proposed resolutions of claims. | 1.6 | 800 | 1,280.00 |
| Martin, Timothy | 07/09/18 | Review supporting documentation for proposed resolutions of claim. | 3.7 | 800 | 2,960.00 |
| Martin, Timothy | 07/09/18 | Analyze detail in SIG in support of proposed resolution of claims. | 2.1 | 800 | 1,680.00 |
| DeCristofaro, JD | 07/10/18 | Validate the "Objection Codes" and "All Accounts Overlap" queries and compare results to original queries to verify accuracy and completeness. | 2.0 | 395 | 790.00 |
| McCormack, David | 07/10/18 | Draft updates for language to use in sending Notice of Proposed Resolution of Claim based on internal review and discussion. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 07/10/18 | Continue quality control review on objection calculations with J.D. DeCristofaro (HBA). | 3.2 | 650 | 2,080.00 |
| Sorondo, Jean-Louis | 07/10/18 | Identify notice address issue in claims, adjust query language and discuss with BMC. | 1.5 | 650 | 975.00 |
| Martin, Timothy | 07/10/18 | Review master claim schedule and refine in discussion with J. Sorondo (HBA). | 1.0 | 800 | 800.00 |
| Sorondo, Jean-Louis | 07/10/18 | Edit and discuss master claim schedule with T. Martin (HBA). | 1.6 | 650 | 1,040.00 |
| Martin, Timothy | 07/10/18 | Review language for proposed resolution of claim notice. | 1.3 | 800 | 1,040.00 |
| McCormack, David | 07/11/18 | Prepare example email for claimants, including full body of text and appropriate attachments, for purposes of review. | 0.8 | 475 | 380.00 |
| Sorondo, Jean-Louis | 07/11/18 | Review conditionally allowed claim amount logic and reductions by amount claimed vs. net equity. | 3.2 | 650 | 2,080.00 |
| McCormack, David | 07/11/18 | Continue review of preliminary master claim schedule and make edits based on internal review. | 0.9 | 475 | 427.50 |
| Sorondo, Jean-Louis | 07/11/18 | Review population of claims over \$25,000 with no objection for quality control purposes. | 1.7 | 650 | 1,105.00 |
| Martin, Timothy | 07/11/18 | Analyze detail for net winners in connection with questions from counsel. | 1.8 | 800 | 1,440.00 |
| Martin, Timothy | 07/11/18 | Draft notes regarding discussion with Participant. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 07/11/18 | Call with Participant regarding claim details. | 0.1 | 800 | 80.00 |

EXHIBIT D-3

TELEXFREE
Services Relating to Claims Administration
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 07/12/18 | Review updated conditionally allowed amounts and verify for accuracy for quality control purposes. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 07/12/18 | Research claims in management portal. | 0.6 | 650 | 390.00 |
| DeCristofaro, JD | 07/13/18 | Re-validate "Combine Results into Master Table" query" after change to business logic. | 0.5 | 395 | 197.50 |
| McCormack, David | 07/16/18 | Manually compile Exhibit A-1s for a random selection of Participants and compare to table for BMC (for generation of other Exhibit A-1s). | 1.8 | 475 | 855.00 |
| McCormack, David | 07/16/18 | Review claim filed by a certain Participant at the Trustee's request. | 0.5 | 475 | 237.50 |
| DeCristofaro, JD | 07/16/18 | Edit Combined Results into Master Table query. | 0.3 | 395 | 118.50 |
| Martin, Timothy | 07/16/18 | Review proposed distribution procedures. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 07/16/18 | Analyze revised objection charts. | 2.4 | 800 | 1,920.00 |
| Martin, Timothy | 07/17/18 | Revise Exhibit A-1 to TelexFree claim objections. | 2.8 | 800 | 2,240.00 |
| Sorondo, Jean-Louis | 07/17/18 | Modify Exhibit A-1 calculations to show amount claimed for Objection A accounts for all claims. | 3.5 | 650 | 2,275.00 |
| McCormack, David | 07/17/18 | Prepare explanation of changes made and incorporate into document for distribution. | 0.5 | 475 | 237.50 |
| McCormack, David | 07/17/18 | Revise existing Exhibit A-1s to reflect new language and other considerations. | 2.5 | 475 | 1,187.50 |
| Sorondo, Jean-Louis | 07/17/18 | Search for and compile claims with transaction level detail for review. | 1.7 | 650 | 1,105.00 |
| Martin, Timothy | 07/17/18 | Review sample exhibit A-1 schedules based on proposed revisions. | 1.3 | 800 | 1,040.00 |
| McCormack, David | 07/18/18 | Continue revision of existing Exhibit A-1s to reflect new language and other considerations. | 2.3 | 475 | 1,092.50 |
| Sorondo, Jean-Louis | 07/18/18 | Compile claims with transaction level detail for review. | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 07/18/18 | Revise Exhibit A-1 formatting and calculations. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 07/18/18 | Setup new BMC database environment. | 1.1 | 650 | 715.00 |
| McCormack, David | 07/19/18 | Review proposed reconciliation to include in addendum to Exhibit A-1 and propose edits and changes to the same. | 1.9 | 475 | 902.50 |
| Martin, Timothy | 07/19/18 | Prepare sample reconciliations using data from large claims filed through portal. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 07/19/18 | Draft reconciliation between claims as filed and amount proposed. | 3.7 | 800 | 2,960.00 |
| Martin, Timothy | 07/20/18 | Perform final review of 70 largest claim objections. | 1.7 | 800 | 1,360.00 |
| McCormack, David | 07/20/18 | Analyze format of reconciliation in cases where modifications would result in negative allowed claim amounts. | 0.8 | 475 | 380.00 |
| Sorondo, Jean-Louis | 07/20/18 | Prepare template package for BMC on objection exhibits and data sources. | 2.0 | 650 | 1,300.00 |
| Martin, Timothy | 07/20/18 | Revise proposed reconciliation based on discussion with counsel. | 2.1 | 800 | 1,680.00 |
| McCormack, David | 07/20/18 | Draft example reconciliations for approval by Trustee. | 0.6 | 475 | 285.00 |
| McCormack, David | 07/23/18 | Update example reconciliation format after internal review and discussion. | 0.7 | 475 | 332.50 |
| Martin, Timothy | 07/23/18 | Research payment issues related to foreign deposits of US dollar checks. | 1.2 | 800 | 960.00 |
| Sorondo, Jean-Louis | 07/23/18 | Call with G. Murphy (BMC) to discuss objection exhibit design. | 1.0 | 650 | 650.00 |
| Martin, Timothy | 07/23/18 | Prepare revised claim schedules for meeting with Trustee. | 3.4 | 800 | 2,720.00 |
| Sorondo, Jean-Louis | 07/24/18 | Perform quality control testing on objection data tables with J.D. DeCristofaro (HBA). | 1.8 | 650 | 1,170.00 |
| McCormack, David | 07/25/18 | Update claim register to reflect responses received and status of objections. | 1.8 | 475 | 855.00 |
| McCormack, David | 07/25/18 | Provide comments on format for reconciliation based on internal review and make changes as requested. | 0.9 | 475 | 427.50 |
| Sorondo, Jean-Louis | 07/25/18 | Draft claim review workflow in Visio based on correspondences with D. McCormack (HBA). | 2.8 | 650 | 1,820.00 |
| McCormack, David | 07/25/18 | Update Claim Response workflow draft based on internal review and discussion. | 2.1 | 475 | 997.50 |
| Martin, Timothy | 07/25/18 | Discuss coding of proposed claim reconciliation. | 0.6 | 800 | 480.00 |
| McCormack, David | 07/25/18 | Draft Visio workflow for Claim Response review. | 2.3 | 475 | 1,092.50 |
| Sorondo, Jean-Louis | 07/25/18 | Update and provide objection tables to BMC. | 1.5 | 650 | 975.00 |
| McCormack, David | 07/26/18 | Review responses from top 70 claimants to Notice of Proposed Resolution of Claim and related documents and prepare spreadsheet summarizing related responses. | 1.1 | 475 | 522.50 |

EXHIBIT D-3

TELEXFREE
Services Relating to Claims Administration
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| McCormack, David | 07/26/18 | Update top 70 claimant response spreadsheet based on internal review and discussion. | 1.2 | 475 | 570.00 |
| McCormack, David | 07/26/18 | Update claim register to reflect additional responses received through July 25. | 0.8 | 475 | 380.00 |
| McCormack, David | 07/26/18 | Continue Claim Response Visio workflow draft based on internal review and revisions. | 2.3 | 475 | 1,092.50 |
| Sorondo, Jean-Louis | 07/26/18 | Review sample objection files generated by BMC for accuracy and provide revisions. | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 07/26/18 | Revise draft claim review workflow. | 1.3 | 650 | 845.00 |
| McCormack, David | 07/27/18 | Update claim register to reflect additional responses received through July 27. | 0.6 | 475 | 285.00 |
| McCormack, David | 07/27/18 | Perform quality review of other potential faulty calculations in the reconciliation and reconcile to source data. | 2.4 | 475 | 1,140.00 |
| McCormack, David | 07/27/18 | Review draft Exhibit A-1s autogenerated by BMC and provide comments on the draft. | 1.2 | 475 | 570.00 |
| DeCristofaro, JD | 07/27/18 | Validate "Objection Sub Table" and "Updated Parent Child Table" queries. | 2.0 | 395 | 790.00 |
| Martin, Timothy | 07/27/18 | Review and edit draft claim objection templates. | 3.2 | 800 | 2,560.00 |
| McCormack, David | 07/30/18 | Review available claim data and attachments for claims that provided documentation for the ePOC. | 3.0 | 475 | 1,425.00 |
| Morrison, Joseph | 07/30/18 | Analyze claims to generate web links to facilitate quicker review of claims with manual support. | 0.9 | 475 | 427.50 |
| Martin, Timothy | 07/30/18 | Analyze Zeek rewards treatment of US Dollar payments to foreign creditors. | 1.2 | 800 | 960.00 |
| Sorondo, Jean-Louis | 07/30/18 | Document and provide revisions and updates to Exhibit A-1 to BMC. | 2.8 | 650 | 1,820.00 |
| Martin, Timothy | 07/30/18 | Analyze claims filed without objection at the request of Trustee. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 07/30/18 | Prepare list of all claims were creditor uploaded support. | 2.2 | 650 | 1,430.00 |
| McCormack, David | 07/30/18 | Research payment issues in certain foreign jurisdictions. | 1.8 | 475 | 855.00 |
| Martin, Timothy | 07/30/18 | Analyze claims filed with uploaded documentation. | 2.1 | 800 | 1,680.00 |
| Sorondo, Jean-Louis | 07/31/18 | Perform additional quality control on source code that generates objection details with J.D. DeCristofaro (HBA). | 1.7 | 650 | 1,105.00 |
| McCormack, David | 07/31/18 | Continue to review available claim data and attachments for claims that provided documentation for the ePOC. | 1.1 | 475 | 522.50 |
| McCormack, David | 07/31/18 | Review reconciliations autogenerated by BMC for inclusion in Notice of Proposed Resolution of Claim emails. | 1.9 | 475 | 902.50 |
| McCormack, David | 07/31/18 | Review updated samples of Exhibit A-1s provided by BMC to be distributed to claimants. | 2.1 | 475 | 997.50 |
| McCormack, David | 07/31/18 | Provide marked-up versions of Exhibit A-1s and reconciliations to BMC for update. | 2.4 | 475 | 1,140.00 |
| Morrison, Joseph | 07/31/18 | Troubleshoot BMC claim site for claims where documentation did not properly load. | 2.3 | 475 | 1,092.50 |
| Sorondo, Jean-Louis | 07/31/18 | Prepare and provide additional objection exhibit markups to BMC. | 1.8 | 650 | 1,170.00 |
| Martin, Timothy | 07/31/18 | Review claims filed along with supporting documentation. | 1.3 | 800 | 1,040.00 |
| Sorondo, Jean-Louis | 08/01/18 | Modify Exhibit A-1 calculations per feedback and discuss additional quality control with J.D. DeCristofaro (HBA). | 2.8 | 650 | 1,820.00 |
| Morrison, Joseph | 08/01/18 | Develop workaround to enable review of claims whose documents did not properly load through the BMC portal. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 08/01/18 | Review updated objection exhibit templates provided by BMC and provide changes. | 1.2 | 650 | 780.00 |
| McCormack, David | 08/01/18 | Provide comments to BMC on newest versions of Exhibit A-1 and reconciliation. | 0.3 | 475 | 142.50 |
| Martin, Timothy | 08/01/18 | Review claims for which documentation had been submitted through the ePOC. | 3.3 | 800 | 2,640.00 |
| Martin, Timothy | 08/01/18 | Analyze net winner claims for User Accounts claimed more than one time. | 1.6 | 800 | 1,280.00 |
| Sorondo, Jean-Louis | 08/01/18 | Research claims in management portal with supporting documentation. | 1.4 | 650 | 910.00 |
| McCormack, David | 08/01/18 | Review newest version of reconciliation sent by BMC. | 1.4 | 475 | 665.00 |
| Martin, Timothy | 08/01/18 | Review updated objection template received from BMC. | 0.7 | 800 | 560.00 |
| McCormack, David | 08/01/18 | Review newest version of Exhibit A-1s sent by BMC. | 1.5 | 475 | 712.50 |
| McCormack, David | 08/02/18 | Update Claim Register for new responses received through August 2. | 1.0 | 475 | 475.00 |

EXHIBIT D-3

TELEXFREE
Services Relating to Claims Administration
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Morrison, Joseph | 08/02/18 | Compile list of claims with manual support for which the attachments are responsive and which warrant closer review to determine the validity of the adjustments. | 1.5 | 475 | 712.50 |
| Sorondo, Jean-Louis | 08/02/18 | Review invalid notice email addresses and compare to registration email addresses for potential update. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 08/02/18 | Perform additional quality control on query calculations for objection exhibits. | 2.5 | 650 | 1,625.00 |
| McCormack, David | 08/02/18 | Provide additional comments to BMC regarding Exhibit A-1 and reconciliations. | 1.2 | 475 | 570.00 |
| McCormack, David | 08/02/18 | Review newly revised exhibit A-1 and reconciliations provided by BMC. | 1.7 | 475 | 807.50 |
| Sorondo, Jean-Louis | 08/02/18 | Discuss objection distribution process with G. Murphy (BMC). | 0.8 | 650 | 520.00 |
| Martin, Timothy | 08/02/18 | Revise objection template and send to BMC for programming. | 2.1 | 800 | 1,680.00 |
| Sorondo, Jean-Louis | 08/02/18 | Review Notice of Proposed Resolution of claim language. | 1.5 | 650 | 975.00 |
| Morrison, Joseph | 08/03/18 | Finalize analysis of claims with responsive manual supporting documents for purposes of assessing claim adjustments. | 2.8 | 475 | 1,330.00 |
| McCormack, David | 08/03/18 | Provide final comments to BMC regarding Exhibit A-1 format and reconciliation issues. | 1.6 | 475 | 760.00 |
| Sorondo, Jean-Louis | 08/03/18 | Update list of open items prior to objection distribution and discuss with BMC. | 2.6 | 650 | 1,690.00 |
| McCormack, David | 08/03/18 | Call with BMC to discuss open items in Exhibit A-1 and reconciliation. | 1.1 | 475 | 522.50 |
| DeCristofaro, JD | 08/03/18 | Validate "UpdatedParentChildV2" and "Reconciliation" queries. | 0.5 | 395 | 197.50 |
| McCormack, David | 08/03/18 | Review final draft of reconciliation generated by BMC. | 0.8 | 475 | 380.00 |
| McCormack, David | 08/03/18 | Review final draft of Exhibit A-1 generated by BMC. | 1.1 | 475 | 522.50 |
| Sorondo, Jean-Louis | 08/03/18 | Review updated exhibit templates prepared by BMC. | 2.7 | 650 | 1,755.00 |
| McCormack, David | 08/06/18 | Call with BMC to discuss final issues before batch mailing of Notice of Proposed Resolution of Claim. | 1.0 | 475 | 475.00 |
| McCormack, David | 08/06/18 | Prepare markup of Exhibit A-1 and reconciliation to address issues that came out of call. | 1.5 | 475 | 712.50 |
| Martin, Timothy | 08/06/18 | Call with BMC to discuss claims objection schedule. | 1.1 | 800 | 880.00 |
| Sorondo, Jean-Louis | 08/06/18 | Call with BMC on claim objection distribution. | 1.0 | 650 | 650.00 |
| McCormack, David | 08/07/18 | Update claim register for responses received through August 7. | 1.4 | 475 | 665.00 |
| McCormack, David | 08/07/18 | Review additional versions of Exhibit A-1 and reconciliation based on edits from call. | 1.5 | 475 | 712.50 |
| Sorondo, Jean-Louis | 08/07/18 | Call with G. Murphy (BMC) to discuss objection exhibit draft and design. | 0.6 | 650 | 390.00 |
| Sorondo, Jean-Louis | 08/07/18 | Review and prepare notes on updated exhibit templates prepared by BMC. | 1.5 | 650 | 975.00 |
| McCormack, David | 08/07/18 | Provide additional comments to Exhibit A-1s and reconciliation. | 1.1 | 475 | 522.50 |
| McCormack, David | 08/08/18 | Review certain large claims that did not receive objection codes A-F and were not identified as duplicates. | 1.7 | 475 | 807.50 |
| Sorondo, Jean-Louis | 08/08/18 | Prepare and provide new separator page for inclusion in objection exhibits. | 0.5 | 650 | 325.00 |
| McCormack, David | 08/08/18 | Compare certain Exhibit A-1/reconciliation examples provided by BMC to claim register to ensure correct calculation. | 2.3 | 475 | 1,092.50 |
| Sorondo, Jean-Louis | 08/08/18 | Identify objection claims with incorrect PDF calculations and forward to G. Murphy (BMC) for discussion. | 2.4 | 650 | 1,560.00 |
| McCormack, David | 08/08/18 | Correspond with BMC regarding inconsistency discovered between claims and the claims register. | 0.6 | 475 | 285.00 |
| McCormack, David | 08/08/18 | Call with BMC to discuss additional requests for Exhibit A-1/reconciliation. | 0.8 | 475 | 380.00 |
| Sorondo, Jean-Louis | 08/08/18 | Continue review of claim support for adjusted claims in management portal. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 08/08/18 | Call with G. Murphy (BMC) to discuss objection exhibit changes. | 0.4 | 650 | 260.00 |
| McCormack, David | 08/09/18 | Review of SIG and other information for E. Abdelgadir as a test case for claim resolution process, including general claims filed and full review of User Accounts. | 1.8 | 475 | 855.00 |
| McCormack, David | 08/09/18 | Review and verify claims data to be sent to BMC for population of Exhibit A-1s and reconciliations. | 1.3 | 475 | 617.50 |

EXHIBIT D-3

TELEXFREE
Services Relating to Claims Administration
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| McCormack, David | 08/09/18 | Review additional draft Exhibit A-1s and reconciliations and identify problem areas. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 08/09/18 | Prepare updated analysis of Participants per request of Trustee. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 08/09/18 | Review general claim email addresses for validity. | 1.4 | 650 | 910.00 |
| McCormack, David | 08/10/18 | Review random claims chosen to be included in first batch of Notice of Proposed Resolution of Claim emails to ensure geographic and email domain mix. | 1.5 | 475 | 712.50 |
| McCormack, David | 08/10/18 | Review "test" emails generated by BMC for sending of Notice of Proposed Resolution of Claim and confirm accuracy and completeness. | 1.3 | 475 | 617.50 |
| McCormack, David | 08/10/18 | Review updated Exhibit A-1s from BMC and complete quality check to ensure no issues. | 1.2 | 475 | 570.00 |
| McCormack, David | 08/13/18 | Update claim register to include descriptions of responses received through August 13. | 2.3 | 475 | 1,092.50 |
| McCormack, David | 08/13/18 | Update claim register to reflect sending of objections. | 1.1 | 475 | 522.50 |
| Sorondo, Jean-Louis | 08/13/18 | Query database for extracted email response data and format for appending to claim register. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 08/13/18 | Review undelivered emails and update claim register. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 08/13/18 | Review list of withdrawn claims and select support. | 1.3 | 650 | 845.00 |
| McCormack, David | 08/14/18 | Review Claim Responses received in response to Notices of Proposed Resolution of Claim and update claim register accordingly. | 1.6 | 475 | 760.00 |
| McCormack, David | 08/14/18 | Begin checking data for remaining Notice of Proposed Resolution of Claim to be sent out and compare to claim register. | 2.3 | 475 | 1,092.50 |
| Sorondo, Jean-Louis | 08/14/18 | Discuss extraction of additional claim support from database with G. Murphy (BMC). | 0.7 | 650 | 455.00 |
| McCormack, David | 08/15/18 | Correspond with BMC regarding issues found in testing updated claim portal functionality. | 0.6 | 475 | 285.00 |
| McCormack, David | 08/15/18 | Review updated functionality of BMC claims portal and test issues encountered. | 1.9 | 475 | 902.50 |
| McCormack, David | 08/15/18 | Analyze claims that had an Objection A connection to a net winner claim. | 1.9 | 475 | 902.50 |
| Sorondo, Jean-Louis | 08/16/18 | Revise queries to extract claim objection responses from database and update claim register. | 1.7 | 650 | 1,105.00 |
| McCormack, David | 08/16/18 | Update supporting documentation analysis for potential claim withdrawal in situations where supporting documentation was inaccessible. | 1.1 | 475 | 522.50 |
| McCormack, David | 08/16/18 | Continue analysis of claims that had an Objection A connection to net winner claims, and compare against known net winner lists. | 2.7 | 475 | 1,282.50 |
| McCormack, David | 08/16/18 | Review supporting documentation for claims that were previously inaccessible due to technical issues with the ePOC applet. | 1.5 | 475 | 712.50 |
| Sorondo, Jean-Louis | 08/16/18 | Discuss remaining objection batches with respect to timing and avoiding spam filters with BMC. | 0.8 | 650 | 520.00 |
| McCormack, David | 08/17/18 | Continue review of supporting documentation for claims that were previously inaccessible due to technical issues. | 1.5 | 475 | 712.50 |
| McCormack, David | 08/17/18 | Continue update of supporting documentation analysis where documentation was previously unavailable. | 1.6 | 475 | 760.00 |
| Sorondo, Jean-Louis | 08/17/18 | Review claims with supporting attachments of unusual file type provided by BMC. | 2.8 | 650 | 1,820.00 |
| McCormack, David | 08/20/18 | Continue update of supporting documentation analysis for claims whose supporting documentation was previously unavailable. | 1.2 | 475 | 570.00 |
| Sorondo, Jean-Louis | 08/20/18 | Perform quality control on reprinted claim confirmations where a calculation error was previously identified. | 1.0 | 650 | 650.00 |
| McCormack, David | 08/20/18 | Continue review of supporting documentation for claims that were previously inaccessible. | 1.1 | 475 | 522.50 |
| Sorondo, Jean-Louis | 08/20/18 | Review emails that bounced back from Chinese domains and update claim register. | 1.2 | 650 | 780.00 |
| McCormack, David | 08/20/18 | Review "reprinted" PDFs in cases where original calculation was incorrect. | 1.1 | 475 | 522.50 |
| McCormack, David | 08/21/18 | Finalize analysis of supporting documentation for claims whose supporting documentation was previously unavailable. | 2.3 | 475 | 1,092.50 |

EXHIBIT D-3

TELEXFREE
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| McCormack, David | 08/21/18 | Finalize review of supporting documentation for claims that were previously inaccessible due to technical issues. | 1.7 | 475 | 807.50 |
| Sorondo, Jean-Louis | 08/21/18 | Draft schedule of claims with objection code A and CPF information from SIG per discussion with T. Martin (HBA). | 2.4 | 650 | 1,560.00 |
| McCormack, David | 08/22/18 | Undertake final preparations and analysis for sending remaining Notices of Proposed Resolution of Claim. | 3.2 | 475 | 1,520.00 |
| McCormack, David | 08/22/18 | Review additional documentation provided by BMC for certain claims. | 1.5 | 475 | 712.50 |
| Sorondo, Jean-Louis | 08/22/18 | Review additional claim support files provided by BMC. | 2.7 | 650 | 1,755.00 |
| McCormack, David | 08/23/18 | Update claim register for new responses received through August 23. | 1.5 | 475 | 712.50 |
| McCormack, David | 08/23/18 | Analyze claim filed by certain claimant, and identify other User Accounts associated the claim. | 1.7 | 475 | 807.50 |
| Sorondo, Jean-Louis | 08/23/18 | Review updated email statistics in database and update claim register for responses received. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 08/23/18 | Troubleshoot issues regarding claim statistics generation with BMC. | 1.8 | 650 | 1,170.00 |
| McCormack, David | 08/24/18 | Update claim register for new responses received through August 24. | 1.3 | 475 | 617.50 |
| McCormack, David | 08/24/18 | Analyze claims that were not objected to but are above a certain size threshold with aggregations that contain many unique names. | 1.8 | 475 | 855.00 |
| McCormack, David | 08/24/18 | Review responses received from Brazilians Women's Group and analyze claims related to the same. | 1.4 | 475 | 665.00 |
| McCormack, David | 08/24/18 | Continue monitoring disposition of claim emails to identify potential problems. | 1.6 | 475 | 760.00 |
| Sorondo, Jean-Louis | 08/24/18 | Discuss claim statistics issues with G. Murphy and O. Abellanosa (both BMC). | 0.8 | 650 | 520.00 |
| McCormack, David | 08/27/18 | Analyze User Accounts belonging to a certain claimant who experienced issues in ascertaining claim amounts and provide analysis of same to the claimant. | 1.6 | 475 | 760.00 |
| McCormack, David | 08/27/18 | Review address update requests submitted in response to Notices of Proposed Resolution of Claim and coordinate updates with BMC. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 08/27/18 | Query database for updated claim statistics and update claim register for viewed/responded/bounced. | 1.5 | 650 | 975.00 |
| McCormack, David | 08/27/18 | Review additional undeliverable report for final batch of Notices of Proposed Resolution of Claim. | 2.3 | 475 | 1,092.50 |
| McCormack, David | 08/28/18 | Update claim register for new responses received through August 28, which includes comments, status and whether it was undeliverable. | 2.3 | 475 | 1,092.50 |
| McCormack, David | 08/28/18 | Compare undeliverable data contained in BMC summary against bounce back notifications received to the claimresponse@telexfree.com mailbox, reconcile the two, and update claim register. | 1.9 | 475 | 902.50 |
| McCormack, David | 08/28/18 | Research e-Wallet account information for a certain creditor who contested aspects of Net Equity. | 1.1 | 475 | 522.50 |
| Sorondo, Jean-Louis | 08/28/18 | Update undeliverable report for additional claims identified as undeliverable. | 1.7 | 650 | 1,105.00 |
| Sorondo, Jean-Louis | 08/28/18 | Prepare transaction history schedules for certain claimants. | 1.4 | 650 | 910.00 |
| Martin, Timothy | 08/28/18 | Analyze details of Shickman claim. | 2.4 | 800 | 1,920.00 |
| McCormack, David | 08/29/18 | Update claim register for new responses received through August 29, including comments and status. | 2.3 | 475 | 1,092.50 |
| McCormack, David | 08/29/18 | Continue analysis of claims above a certain size threshold with aggregations that contain many unique names. | 1.6 | 475 | 760.00 |
| Sorondo, Jean-Louis | 08/29/18 | Troubleshoot issues regarding claim statistics generation with O. Abellanosa (BMC). | 2.4 | 650 | 1,560.00 |
| Martin, Timothy | 08/29/18 | Analyze database of claims for which responses have been received. | 1.2 | 800 | 960.00 |
| McCormack, David | 08/30/18 | Update claim register for new responses received through August 30, including comments and status. | 1.2 | 475 | 570.00 |
| McCormack, David | 08/30/18 | Update outline for objection presentation to Trustee based on internal review and discussion. | 1.2 | 475 | 570.00 |
| McCormack, David | 08/30/18 | Draft outline for objection presentation to Trustee. | 1.0 | 475 | 475.00 |
| McCormack, David | 08/30/18 | Continue analysis of claims that were not objected to but are above a certain size threshold with aggregations that contain many unique names. | 1.7 | 475 | 807.50 |

EXHIBIT D-3

TELEXFREE
Services Relating to Claims Administration
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| McCormack, David | 08/30/18 | Analyze potential general claims to possibly categorize in the GUC pool but are not Participant claims. | 2.3 | 475 | 1,092.50 |
| Sorondo, Jean-Louis | 08/30/18 | Begin drafting queries for supporting statistics in claim objection process presentation. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 08/30/18 | Draft proposed presentation outline on claim objection process. | 2.1 | 650 | 1,365.00 |
| Martin, Timothy | 08/30/18 | Review of administrative claims filed through KCC. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 08/30/18 | Propose outline for claim presentation. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 08/30/18 | Analyze log of claim responses. | 1.2 | 800 | 960.00 |
| McCormack, David | 08/31/18 | Update claim register for new responses received through August 31, including comments and status. | 0.5 | 475 | 237.50 |
| McCormack, David | 08/31/18 | Finalize outline of objection presentation. | 0.3 | 475 | 142.50 |
| McCormack, David | 08/31/18 | Begin drafting objection presentation. | 2.1 | 475 | 997.50 |
| McCormack, David | 08/31/18 | Finalize analysis of claims that were not objected to but are above a certain size threshold with aggregations that contain many unique names. | 1.5 | 475 | 712.50 |
| Sorondo, Jean-Louis | 08/31/18 | Prepare chart of emails that bounced back by domain and summarize by notice address. | 1.7 | 650 | 1,105.00 |
| McCormack, David | 08/31/18 | Query claims database for data to include in objection presentation to Trustee. | 2.0 | 475 | 950.00 |
| Sorondo, Jean-Louis | 08/31/18 | Discuss presentation outline with T. Martin (HBA) and update based on feedback. | 0.5 | 650 | 325.00 |
| Martin, Timothy | 08/31/18 | Review with J. Sorondo (HBA) claim presentation. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 08/31/18 | Prepare claims presentation for Trustee. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 08/31/18 | Revise outline for claim presentation. | 0.3 | 800 | 240.00 |
| McCormack, David | 09/04/18 | Draft tables for objection presentation relating to objection timing and responses received. | 1.5 | 475 | 712.50 |
| McCormack, David | 09/04/18 | Update claim register for new Claim Responses received through September 4. | 1.2 | 475 | 570.00 |
| McCormack, David | 09/04/18 | Continue drafting objection presentation for Trustee. | 1.0 | 475 | 475.00 |
| Sorondo, Jean-Louis | 09/04/18 | Prepare schedules for presentation on objections. | 3.1 | 650 | 2,015.00 |
| McCormack, David | 09/04/18 | Collect data and draft table for objection presentation regarding number of claims filed and related reconciliation. | 1.2 | 475 | 570.00 |
| Martin, Timothy | 09/04/18 | Review and analyze general claims filed through ePOC portal. | 2.4 | 800 | 1,920.00 |
| McCormack, David | 09/05/18 | Draft slides relating to duplicate methodology for objection presentation for Trustee. | 1.2 | 475 | 570.00 |
| McCormack, David | 09/05/18 | Collect data and draft table for objection presentation stratifying claimants who appear to agree with the Trustee's proposed claim amount. | 1.3 | 475 | 617.50 |
| McCormack, David | 09/05/18 | Draft slides relating to review of claims with support for objection presentation for Trustee. | 1.3 | 475 | 617.50 |
| McCormack, David | 09/05/18 | Collect data and draft table for objection presentation categorizing Claim Responses by type. | 2.7 | 475 | 1,282.50 |
| Sorondo, Jean-Louis | 09/05/18 | Analyze undeliverable messages to identify patterns and potential causes. | 2.3 | 650 | 1,495.00 |
| Martin, Timothy | 09/05/18 | Review and analyze responses from Participant Creditors. | 3.4 | 800 | 2,720.00 |
| McCormack, David | 09/06/18 | Update tables and charts for objection presentation to Trustee based in internal review and discussion. | 2.4 | 475 | 1,140.00 |
| McCormack, David | 09/06/18 | Update objection presentation to Trustee based on internal review and discussion. | 2.3 | 475 | 1,092.50 |
| Sorondo, Jean-Louis | 09/06/18 | Continue updating objection presentation charts and statistics. | 2.7 | 650 | 1,755.00 |
| Martin, Timothy | 09/06/18 | Review and edit presentation on claim objections. | 3.8 | 800 | 3,040.00 |
| McCormack, David | 09/06/18 | Compare general claims filed through the ePOC against general claims filed through KCC for determination of potential additional GUC pool claims. | 0.8 | 475 | 380.00 |
| Sorondo, Jean-Louis | 09/07/18 | Draft additional queries to support statistics in objection presentation. | 2.7 | 650 | 1,755.00 |
| McCormack, David | 09/07/18 | Update objection presentation based on internal review and discussion. | 2.3 | 475 | 1,092.50 |
| Martin, Timothy | 09/07/18 | Provide guidance on edits to presentation on claim objections. | 0.8 | 800 | 640.00 |
| McCormack, David | 09/07/18 | Continue analysis of general claims filed through the ePOC against general claims filed through KCC for determination of potential additional GUC pool claims. | 1.5 | 475 | 712.50 |

EXHIBIT D-3

TELEXFREE
Services Relating to Claims Administration
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| McCormack, David | 09/07/18 | Perform analysis comparing TelexFree pre-petition vendor lists to general claims filed. | 1.1 | 475 | 522.50 |
| Martin, Timothy | 09/07/18 | Analyze claims filed by the same claimant but with different User Accounts. | 3.4 | 800 | 2,720.00 |
| McCormack, David | 09/07/18 | Process address updates for certain creditors through non-standard methods. | 0.2 | 475 | 95.00 |
| Martin, Timothy | 09/07/18 | Edit response to Trustee regarding net winner claims filed by net losers. | 1.6 | 800 | 1,280.00 |
| Sorondo, Jean-Louis | 09/07/18 | Research general claims to identify non-participant claims. | 0.6 | 650 | 390.00 |
| Sorondo, Jean-Louis | 09/10/18 | Perform quality control on queries driving updated exhibits in claim objection presentation. | 2.1 | 650 | 1,365.00 |
| Martin, Timothy | 09/10/18 | Call with J. Sorondo (HBA) to review and revise claim presentation. | 0.5 | 800 | 400.00 |
| Sorondo, Jean-Louis | 09/10/18 | Review markups and make edits to claim objection presentation. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 09/10/18 | Review claim presentation with T. Martin (HBA). | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 09/11/18 | Review claim objection responses and update claim register. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 09/11/18 | Research claimants and pull claims filed per Trustee request. | 0.5 | 650 | 325.00 |
| Martin, Timothy | 09/11/18 | Analyze responses received from Participant Creditors. | 3.1 | 800 | 2,480.00 |
| Sorondo, Jean-Louis | 09/11/18 | Perform claim research and updates to presentation. | 1.8 | 650 | 1,170.00 |
| McCormack, David | 09/12/18 | Update claim register status fields for new Claim Responses received through September 12. | 1.3 | 475 | 617.50 |
| McCormack, David | 09/12/18 | Update claim register comments for new Claim Responses received through September 12. | 1.4 | 475 | 665.00 |
| McCormack, David | 09/12/18 | Update claim register for new Claim Responses received through September 12. | 1.8 | 475 | 855.00 |
| McCormack, David | 09/12/18 | Review other claim information for Notices of Proposed Resolution of Claim that were returned as undeliverable. | 0.8 | 475 | 380.00 |
| Sorondo, Jean-Louis | 09/12/18 | Update analysis of undeliverable emails to include all relevant information and potentially related claims. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 09/12/18 | Identify undeliverable claims with notice email addresses similar to registration email addresses. | 2.4 | 650 | 1,560.00 |
| Sorondo, Jean-Louis | 09/13/18 | Review claim objection responses and update claim register with changes. | 2.2 | 650 | 1,430.00 |
| McCormack, David | 09/13/18 | Research feasibility of using third party messaging software to distribute Notices of Proposed Resolution of Claim for claimants whose emails bounced back. | 1.2 | 475 | 570.00 |
| McCormack, David | 09/13/18 | Continue analysis of claim information for Notices of Proposed Resolution of Claim that were returned as undeliverable. | 1.9 | 475 | 902.50 |
| McCormack, David | 09/13/18 | Continue analysis relating to general claims that appear in KCC data but were not filed through the ePOC. | 1.7 | 475 | 807.50 |
| Sorondo, Jean-Louis | 09/13/18 | Research alternatives to reach claimants with undeliverable notice email addresses. | 1.3 | 650 | 845.00 |
| McCormack, David | 09/13/18 | Update tables and charts based on new Claim Responses received to date. | 1.2 | 475 | 570.00 |
| Sorondo, Jean-Louis | 09/13/18 | Perform additional research on general claims for A. Lizotte (M&K). | 1.0 | 650 | 650.00 |
| Martin, Timothy | 09/13/18 | Draft responses to Participant Claimants. | 2.2 | 800 | 1,760.00 |
| McCormack, David | 09/14/18 | Continue analysis relating to general claims that appear in KCC data but were not filed through the ePOC with special attention to claims that appear to be Participant claims. | 1.8 | 475 | 855.00 |
| McCormack, David | 09/14/18 | Continue analysis comparing TelexFree pre-petition vendor lists to general claims filed and also compare against KCC data. | 2.4 | 475 | 1,140.00 |
| Martin, Timothy | 09/14/18 | Analyze claims data in connection with liquidating plan. | 3.1 | 800 | 2,480.00 |
| Martin, Timothy | 09/14/18 | Analyze general claims in response to question from SEC. | 0.6 | 800 | 480.00 |
| Sorondo, Jean-Louis | 09/14/18 | Research notices received by M&K related to defendants. | 1.9 | 650 | 1,235.00 |
| Martin, Timothy | 09/14/18 | Review of general claims filed by participants. | 2.4 | 800 | 1,920.00 |
| Martin, Timothy | 09/14/18 | Analyze claims related to E. Piper. | 0.3 | 800 | 240.00 |
| McCormack, David | 09/17/18 | Draft general claim analysis for claims that were filed by Participants who later filed Participant claims through the ePOC. | 1.8 | 475 | 855.00 |
| McCormack, David | 09/17/18 | Draft final general claim analysis for claims that appear to be Participant claims incorrectly filed through ePOC. | 1.5 | 475 | 712.50 |
| McCormack, David | 09/17/18 | Review data from BMC relating to general claims filed, which includes information about attachments. | 1.6 | 475 | 760.00 |

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TELEXFREE
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Martin, Timothy | 09/17/18 | Analyze addresses and payment data for Participants in connection with claims register. | 2.9 | 800 | 2,320.00 |
| McCormack, David | 09/17/18 | Finalize general claim analysis for claims filed through KCC but not through the ePOC. | 1.2 | 475 | 570.00 |
| Martin, Timothy | 09/17/18 | Review SQL database for completeness of claims in preparation for distributions. | 1.5 | 800 | 1,200.00 |
| Sorondo, Jean-Louis | 09/17/18 | Research participant claims for A. Lizotte (M&K). | 1.0 | 650 | 650.00 |
| McCormack, David | 09/18/18 | Update claim register status fields for new Claim Responses received through September 1. | 1.3 | 475 | 617.50 |
| McCormack, David | 09/18/18 | Update claim register comments for new Claim Responses received through September 1. | 1.6 | 475 | 760.00 |
| McCormack, David | 09/18/18 | Update claim register for new Claim Responses received through September 1. | 0.8 | 475 | 380.00 |
| McCormack, David | 09/18/18 | Finalize general claim analysis for claims that were filed by Participants who later filed Participant claims through the ePOC. | 1.1 | 475 | 522.50 |
| McCormack, David | 09/18/18 | Finalize general claim analysis for claims that appear to be Participant claims incorrectly filed through ePOC. | 1.7 | 475 | 807.50 |
| Sorondo, Jean-Louis | 09/18/18 | Review updated general claims extract received from BMC and address needed analysis with D. McCormack (HBA). | 1.0 | 650 | 650.00 |
| McCormack, David | 09/19/18 | Research claims filed by claimants represented by a certain law firm at request of M&K. | 1.9 | 475 | 902.50 |
| McCormack, David | 09/19/18 | Draft analysis relating to claims filed by claimants represented by a certain law firm. | 1.8 | 475 | 855.00 |
| McCormack, David | 09/19/18 | Review address change requests made by Participant and update ePOC portal. | 0.4 | 475 | 190.00 |
| McCormack, David | 09/20/18 | Review deadlines and status information for claims filed by claimants represented by a specified law firm and update claim register to reflect granting of an extension. | 1.5 | 475 | 712.50 |
| McCormack, David | 09/20/18 | Finalize analysis relating to claims filed by claimants represented by a certain law firm based on internal review. | 1.6 | 475 | 760.00 |
| McCormack, David | 09/21/18 | Update claim register status fields for new Claim Responses received through September 21. | 1.6 | 475 | 760.00 |
| McCormack, David | 09/21/18 | Update claim register comments for new Claim Responses received through September 21. | 1.8 | 475 | 855.00 |
| McCormack, David | 09/21/18 | Update claim register for new Claim Responses received through September 21. | 1.7 | 475 | 807.50 |
| Martin, Timothy | 09/21/18 | Review Debtors' records for information on vendors and other general claimants. | 1.3 | 800 | 1,040.00 |
| McCormack, David | 09/21/18 | Review alleged Participant claims incorrectly filed as general claims. | 0.7 | 475 | 332.50 |
| McCormack, David | 09/21/18 | Review address change request made by Participant and update system. | 0.3 | 475 | 142.50 |
| Martin, Timothy | 09/21/18 | Analyze general claims filed via Portal for non-Participant claims. | 1.8 | 800 | 1,440.00 |
| McCormack, David | 09/24/18 | Analyze Notices of Claim Response and Claim Responses related to the top 70 largest claimants and determine whether claims should be objected to. | 2.2 | 475 | 1,045.00 |
| McCormack, David | 09/24/18 | Analyze all Claim Responses to date and describe characteristics of claimants that submitted responses. | 1.9 | 475 | 902.50 |
| Sorondo, Jean-Louis | 09/24/18 | Review and document queries that generate statistics for claim objection presentation. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 09/24/18 | Draft additional charts for claim objection presentation. | 2.7 | 650 | 1,755.00 |
| McCormack, David | 09/25/18 | Update claim register to reflect the granted extension for certain claims. | 1.3 | 475 | 617.50 |
| McCormack, David | 09/25/18 | Compile compendium of address change requests to compare against actual data and ensure completeness. | 1.5 | 475 | 712.50 |
| McCormack, David | 09/25/18 | Analyze characteristics of certain claims that were granted extensions. | 1.0 | 475 | 475.00 |
| Martin, Timothy | 09/25/18 | Review and revise proposed language for responding to claimants. | 1.8 | 800 | 1,440.00 |
| Sorondo, Jean-Louis | 09/25/18 | Draft additional slides for claim objection presentation. | 2.0 | 650 | 1,300.00 |
| Martin, Timothy | 09/25/18 | Prepare draft schedules for formal objection to claims. | 1.4 | 800 | 1,120.00 |
| Sorondo, Jean-Louis | 09/26/18 | Review and update claim objection presentation in collaboration with D. McCormack (HBA). | 2.2 | 650 | 1,430.00 |

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TELEXFREE
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| McCormack, David | 09/27/18 | Update claim register status fields for new Claim Responses received through September 27. | 1.7 | 475 | 807.50 |
| McCormack, David | 09/27/18 | Update claim register comments for new Claim Responses received through September 27. | 1.5 | 475 | 712.50 |
| Sorondo, Jean-Louis | 09/27/18 | Update claim register with statistics on responses received regarding objections. | 0.4 | 650 | 260.00 |
| Sorondo, Jean-Louis | 09/27/18 | Continue review of claim objection presentation. | 3.1 | 650 | 2,015.00 |
| Martin, Timothy | 09/27/18 | Analyze requests for deadline extensions. | 1.2 | 800 | 960.00 |
| Sorondo, Jean-Louis | 09/28/18 | Review objection responses received and update claim register. | 1.7 | 650 | 1,105.00 |
| McCormack, David | 09/28/18 | Continue compiling compendium of address change requests to compare against actual data and ensure completeness. | 1.9 | 475 | 902.50 |
| Martin, Timothy | 09/28/18 | Analyze claim responses and prepare responses. | 2.8 | 800 | 2,240.00 |
| Sorondo, Jean-Louis | 09/28/18 | Update claim objection presentation charts. | 1.5 | 650 | 975.00 |
| McCormack, David | 10/01/18 | Update claim register status fields for new Claim Responses received through October 1. | 1.5 | 475 | 712.50 |
| McCormack, David | 10/01/18 | Update claim register comments for new Claim Responses received through October 1. | 1.3 | 475 | 617.50 |
| McCormack, David | 10/01/18 | Update claim register for new Claim Responses received through October 1. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 10/01/18 | Update PowerPoint slides for claims presentation to Trustee. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 10/01/18 | Edit and revise claim objection presentation charts. | 1.4 | 650 | 910.00 |
| McCormack, David | 10/02/18 | Finalize updates to email responses for claimants who respond to the Notice of Proposed Resolution of Claim based on comments and edits from M&K. | 1.4 | 475 | 665.00 |
| McCormack, David | 10/02/18 | Analyze certain claims marked as "voided" to determine whether any legitimate reason exists for keeping them in the system. | 1.7 | 475 | 807.50 |
| McCormack, David | 10/02/18 | Test physical address accuracy for undelivered Notices of Proposed Resolution of Claim for sending physical mail using KCC. | 1.2 | 475 | 570.00 |
| Martin, Timothy | 10/02/18 | Aggregate conditionally allowed amount of claims for those granted extensions. | 1.6 | 800 | 1,280.00 |
| McCormack, David | 10/02/18 | Review data available for undelivered Notices of Proposed Resolution of Claim. | 1.1 | 475 | 522.50 |
| Martin, Timothy | 10/02/18 | Call with D. McCormack (HBA) to discuss status of presentation. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 10/02/18 | Review estimates of minimum and maximum claim amounts. | 1.2 | 800 | 960.00 |
| Martin, Timothy | 10/02/18 | Analyze losses associated with domestic Participants. | 2.1 | 800 | 1,680.00 |
| McCormack, David | 10/02/18 | Update T. Martin (HBA) on status of claims presentation. | 0.3 | 475 | 142.50 |
| McCormack, David | 10/03/18 | Review claims filed by a certain Italian law firm that requested information about claim status. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 10/03/18 | Research claims in management portal and review support provided. | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 10/03/18 | Review and edit updated claims presentation. | 1.8 | 800 | 1,440.00 |
| Martin, Timothy | 10/04/18 | Review and update claims presentation to reflect objections for which response deadline had passed. | 1.2 | 800 | 960.00 |
| Martin, Timothy | 10/04/18 | Review obligations of the estate to payments to creditors in foreign countries. | 1.6 | 800 | 1,280.00 |
| Sorondo, Jean-Louis | 10/04/18 | Review prior claim objection presentation and identify slides requiring update. | 2.2 | 650 | 1,430.00 |
| McCormack, David | 10/04/18 | Begin to draft certain tables for objection/claim presentation. | 1.6 | 475 | 760.00 |
| McCormack, David | 10/04/18 | Begin to draft outline for new objection/claim presentation. | 1.9 | 475 | 902.50 |
| McCormack, David | 10/04/18 | Begin to draft charts for objection/claim presentation. | 1.7 | 475 | 807.50 |
| McCormack, David | 10/04/18 | Build out skeleton of objection/claim presentation. | 1.3 | 475 | 617.50 |
| McCormack, David | 10/05/18 | Update claim register to reflect granting of additional extensions for certain claimants. | 0.8 | 475 | 380.00 |
| McCormack, David | 10/05/18 | Begin draft calculation of estimated amount of allowable claims for objection/claim presentation. | 1.0 | 475 | 475.00 |
| McCormack, David | 10/05/18 | Draft slides relating to claims with no objection for objection/claim presentation. | 1.2 | 475 | 570.00 |
| McCormack, David | 10/05/18 | Draft new email responding to Claim Response claimants due to new categorizations. | 1.1 | 475 | 522.50 |
| McCormack, David | 10/08/18 | Update claim register status fields for new Claim Responses received through October 8. | 0.9 | 475 | 427.50 |

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TELEXFREE
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| McCormack, David | 10/08/18 | Update claim register comments for new Claim Responses received through October 8. | 0.8 | 475 | 380.00 |
| McCormack, David | 10/08/18 | Update claim register for new Claim Responses received through October 8. | 1.1 | 475 | 522.50 |
| McCormack, David | 10/08/18 | Update tables relating to Claim Responses from previous objection presentation to reflect new Claim Responses received to date. | 1.4 | 475 | 665.00 |
| McCormack, David | 10/08/18 | Update previously drafted slides for use in new claim/objection presentation. | 0.7 | 475 | 332.50 |
| McCormack, David | 10/08/18 | Continue drafting slides for objection/claim presentation. | 1.6 | 475 | 760.00 |
| Sorondo, Jean-Louis | 10/08/18 | Query database to review late filed claims. | 1.4 | 650 | 910.00 |
| McCormack, David | 10/09/18 | Update tables for claim/objection presentation relating to Claim Responses received to date, including amount and conditionally allowed amount of claims. | 1.3 | 475 | 617.50 |
| McCormack, David | 10/09/18 | Update tables for claim/objection presentation relating to Notices of Proposed Resolution of Claim, which the Trustee did not receive a response. | 1.2 | 475 | 570.00 |
| McCormack, David | 10/09/18 | Update claim/objection presentation narrative to reflect new charts and tables. | 1.4 | 475 | 665.00 |
| McCormack, David | 10/09/18 | Draft stratification of claims based on claim amounts conditionally allowed. | 0.9 | 475 | 427.50 |
| McCormack, David | 10/09/18 | Update chart of Claim Responses received by day. | 0.7 | 475 | 332.50 |
| Sorondo, Jean-Louis | 10/09/18 | Draft additional claim presentation slides. | 3.2 | 650 | 2,080.00 |
| McCormack, David | 10/10/18 | Analyze claims where notice address information appear invalid and assess impact on numbers previously reported. | 1.4 | 475 | 665.00 |
| McCormack, David | 10/10/18 | Update narrative of claim/objection presentation based on internal review and discussion. | 1.6 | 475 | 760.00 |
| McCormack, David | 10/10/18 | Update charts and tables in claim/objection presentation based on new Claim Responses. | 2.2 | 475 | 1,045.00 |
| McCormack, David | 10/10/18 | Draft slides relating to potential tax withholding issues for distributions. | 0.7 | 475 | 332.50 |
| Sorondo, Jean-Louis | 10/10/18 | Identify claims with notice address issues and forward to BMC for review. | 2.7 | 650 | 1,755.00 |
| McCormack, David | 10/10/18 | Research tax withholding issues related to distributions. | 0.9 | 475 | 427.50 |
| Sorondo, Jean-Louis | 10/10/18 | Troubleshoot claims with missing information. | 2.9 | 650 | 1,885.00 |
| Sorondo, Jean-Louis | 10/11/18 | Review claim objections and update claim register. | 2.3 | 650 | 1,495.00 |
| McCormack, David | 10/11/18 | Update charts and tables in claim/objection presentation based on internal review and discussion. | 1.3 | 475 | 617.50 |
| McCormack, David | 10/11/18 | Draft slides relating to potential for issues with distribution by check. | 1.1 | 475 | 522.50 |
| McCormack, David | 10/11/18 | Research ZeekRewards treatment of certain distribution issues. | 0.9 | 475 | 427.50 |
| McCormack, David | 10/11/18 | Research issues involving foreign bank cashing US checks. | 0.9 | 475 | 427.50 |
| McCormack, David | 10/11/18 | Draft slides relating to OFAC issues in distributions. | 1.1 | 475 | 522.50 |
| Sorondo, Jean-Louis | 10/11/18 | Call with BMC on claim confirmation printing issues. | 0.7 | 650 | 455.00 |
| McCormack, David | 10/11/18 | Research OFAC issues for distributions. | 1.2 | 475 | 570.00 |
| Martin, Timothy | 10/11/18 | Review draft claims presentation. | 1.3 | 800 | 1,040.00 |
| Sorondo, Jean-Louis | 10/12/18 | Reconcile claim counts in database to management portal and identify claim confirmations not displaying properly in management portal for BMC. | 3.1 | 650 | 2,015.00 |
| McCormack, David | 10/12/18 | Continue to update charts and tables in claim/objection presentation based on internal review and revisions. | 2.1 | 475 | 997.50 |
| McCormack, David | 10/12/18 | Review variance between notice and registration address data for certain claims with erroneous data. | 0.5 | 475 | 237.50 |
| McCormack, David | 10/12/18 | Update OFAC, US check, and tax withholding slides based on internal discussion and review. | 1.4 | 475 | 665.00 |
| McCormack, David | 10/12/18 | Edit narrative of claim/objection presentation to reflect guidance from T. Martin (HBA). | 2.3 | 475 | 1,092.50 |
| Sorondo, Jean-Louis | 10/12/18 | Review inactive claim determination logic and identify examples. | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 10/12/18 | Query database for claims superseded by amendment. | 1.5 | 650 | 975.00 |
| Martin, Timothy | 10/12/18 | Revise and edit draft claims presentation. | 1.6 | 800 | 1,280.00 |
| Sorondo, Jean-Louis | 10/12/18 | Discuss inactive claim logic with BMC. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 10/15/18 | Draft queries to identify data entry errors by claimants in filing claims. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 10/15/18 | Review support provided by claimants who disputed user accounts. | 2.7 | 650 | 1,755.00 |

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TELEXFREE
Services Relating to Claims Administration
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 10/15/18 | Review BMC reconciliation results on inactive claims. | 1.4 | 650 | 910.00 |
| McCormack, David | 10/16/18 | Update claim register status fields for new Claim Responses received through October 16. | 1.4 | 475 | 665.00 |
| McCormack, David | 10/16/18 | Update claim register comments for new Claim Responses received through October 16. | 1.5 | 475 | 712.50 |
| McCormack, David | 10/16/18 | Update claim register for new Claim Responses received through October 16. | 1.3 | 475 | 617.50 |
| Martin, Timothy | 10/16/18 | Prepare objections slides for presentation to Trustee. | 1.3 | 800 | 1,040.00 |
| McCormack, David | 10/16/18 | Continue update of tables and charts for claim/objection presentation based on internal review and comments received. | 1.8 | 475 | 855.00 |
| Sorondo, Jean-Louis | 10/16/18 | Call with G. Murphy (BMC) to discuss pending issues with claim confirmations and notice address for certain claims. | 1.0 | 650 | 650.00 |
| McCormack, David | 10/16/18 | Incorporate changes to narrative in the claim/objection presentation per internal review and revisions. | 1.5 | 475 | 712.50 |
| McCormack, David | 10/16/18 | Call with BMC to discuss erroneous noticing data for certain claims. | 0.7 | 475 | 332.50 |
| Sorondo, Jean-Louis | 10/16/18 | Review call notes from call with BMC and recommend next steps. | 0.4 | 650 | 260.00 |
| McCormack, David | 10/17/18 | Update slides and charts/table for claim/objection presentation relating to status of objections. | 1.2 | 475 | 570.00 |
| McCormack, David | 10/17/18 | Continue updates to slides for claim/objection presentation relating to objection status. | 1.0 | 475 | 475.00 |
| McCormack, David | 10/17/18 | Update payment logistic slides for claim/objection presentation based on internal review and discussion. | 1.2 | 475 | 570.00 |
| McCormack, David | 10/17/18 | Recalculate estimate of allowable claims using new assumptions and to account for extensions granted. | 1.5 | 475 | 712.50 |
| McCormack, David | 10/17/18 | Update stratification for claims accepting conditionally allowed amount of claim based on new data. | 1.4 | 475 | 665.00 |
| Martin, Timothy | 10/17/18 | Analyze conditionally allowed claims for claimants for whom net winner claims were also filed. | 3.4 | 800 | 2,720.00 |
| McCormack, David | 10/17/18 | Draft slides relating to email responses to Claim Responses for claim/objection presentation. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 10/17/18 | Continue discussion with BMC on proposed solutions for action items on claims. | 1.3 | 650 | 845.00 |
| Martin, Timothy | 10/17/18 | Analyze net winner claims with User Accounts included on net loser claims. | 2.1 | 800 | 1,680.00 |
| Sorondo, Jean-Louis | 10/17/18 | Draft additional slides and charts for claim objection presentation. | 3.0 | 650 | 1,950.00 |
| Martin, Timothy | 10/17/18 | Analyze SIG records for certain net winner claimants. | 0.9 | 800 | 720.00 |
| McCormack, David | 10/18/18 | Draft section of claim/objection presentation relating to undeliverable claim objections. | 1.1 | 475 | 522.50 |
| McCormack, David | 10/18/18 | Review Claim Responses sent directly to M&K and update claim register accordingly. | 0.9 | 475 | 427.50 |
| McCormack, David | 10/18/18 | Draft section of claim/objection presentation relating to claim objections. | 1.5 | 475 | 712.50 |
| Sorondo, Jean-Louis | 10/18/18 | Query database to generate additional statistics for charts in claim presentation. | 2.8 | 650 | 1,820.00 |
| McCormack, David | 10/18/18 | Research claim amount and ePOC status for claimants that contacted M&K directly. | 1.7 | 475 | 807.50 |
| McCormack, David | 10/18/18 | Update payment logistic slides based on internal review and additional research. | 0.9 | 475 | 427.50 |
| McCormack, David | 10/18/18 | Draft overview slides for use in claim/objection presentation. | 1.2 | 475 | 570.00 |
| Sorondo, Jean-Louis | 10/18/18 | Edit and revise claim objection presentation slides. | 1.1 | 650 | 715.00 |
| McCormack, David | 10/19/18 | Update claim register status fields for new Claim Responses received through October 19. | 1.1 | 475 | 522.50 |
| Sorondo, Jean-Louis | 10/19/18 | Organize and document queries and data scripts used for objection presentation charts. | 2.0 | 650 | 1,300.00 |
| McCormack, David | 10/19/18 | Update claim register comments for new Claim Responses received through October 19. | 0.9 | 475 | 427.50 |
| McCormack, David | 10/19/18 | Update claim register for new Claim Responses received through October 19. | 0.8 | 475 | 380.00 |
| McCormack, David | 10/19/18 | Continue update of claim/objection table and charts to incorporate updated data and new Claim Responses. | 1.2 | 475 | 570.00 |

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TELEXFREE
Services Relating to Claims Administration
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| McCormack, David | 10/19/18 | Continue update of claim/objection presentation based on updated data and new Claim Responses. | 1.6 | 475 | 760.00 |
| McCormack, David | 10/19/18 | Review BMC response to issues identified, including notice addresses and PDFs not being sent. | 1.3 | 475 | 617.50 |
| Martin, Timothy | 10/19/18 | Continue to analyze disputed transaction amounts for transactions in March and April 2014. | 1.3 | 800 | 1,040.00 |
| Sorondo, Jean-Louis | 10/19/18 | Perform quality control on query results used in objection presentation charts. | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 10/19/18 | Analyze disputed transaction amounts for transactions in March and April 2014. | 2.8 | 800 | 2,240.00 |
| McCormack, David | 10/22/18 | Review claims over \$25,000 that were not subject to any objection codes, and draft related charts and slides summarizing data to include in claim/objection presentation. | 1.6 | 475 | 760.00 |
| McCormack, David | 10/22/18 | Review Claim Responses for claimants with object code A and perform analyses to determine which claim should be assigned User Accounts in dispute. | 1.7 | 475 | 807.50 |
| McCormack, David | 10/22/18 | Compile chart relating to current status of Claim Responses and related items for claim/objection presentation. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 10/22/18 | Review draft agenda for meeting with Trustee and provide recommendations for additional discussion items. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 10/22/18 | Summarize large claims not objected to in chart for discussion with T. Martin (HBA). | 0.5 | 650 | 325.00 |
| McCormack, David | 10/22/18 | Review outline of claim/objection presentation and create certain tables for same. | 1.0 | 475 | 475.00 |
| Sorondo, Jean-Louis | 10/22/18 | Identify large claims not objected to and test for potential validation issues. | 3.1 | 650 | 2,015.00 |
| Martin, Timothy | 10/22/18 | Review and edit analyses supporting presentation outline. | 2.1 | 800 | 1,680.00 |
| Sorondo, Jean-Louis | 10/22/18 | Adjust large claims not objected to for withdrawn claims. | 0.3 | 650 | 195.00 |
| Martin, Timothy | 10/22/18 | Prepare presentation outline for meeting with Trustee. | 1.6 | 800 | 1,280.00 |
| Martin, Timothy | 10/22/18 | Draft agenda for meeting with Trustee. | 1.2 | 800 | 960.00 |
| McCormack, David | 10/23/18 | Update claim register status fields for new Claim Responses received through October 22. | 0.5 | 475 | 237.50 |
| McCormack, David | 10/23/18 | Update claim register comments for new Claim Responses received through October 22. | 0.4 | 475 | 190.00 |
| McCormack, David | 10/23/18 | Update of charts in claim/objection presentation to include all Claim Responses received through October 22. | 1.5 | 475 | 712.50 |
| McCormack, David | 10/23/18 | Update claim/objection presentation narrative to include all Claim Responses received through October 22. | 1.6 | 475 | 760.00 |
| McCormack, David | 10/23/18 | Update tables in claim/objection presentation to include Claim Responses received through October 22. | 1.8 | 475 | 855.00 |
| Martin, Timothy | 10/23/18 | Analyze date related to creditors with names not consistent with SIG records. | 2.3 | 800 | 1,840.00 |
| Sorondo, Jean-Louis | 10/23/18 | Draft updated charts and statistics for claim presentation to Trustee. | 2.4 | 650 | 1,560.00 |
| Sorondo, Jean-Louis | 10/23/18 | Develop query to test name variability of claimed accounts. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 10/24/18 | Review and update presentation slides on claim objections. | 3.0 | 650 | 1,950.00 |
| McCormack, David | 10/24/18 | Review attorney request for additional extension to file Claim Responses and propagate changes through charts, tables, and narrative in claim/objection presentation and update claim register to reflect same. | 1.4 | 475 | 665.00 |
| McCormack, David | 10/24/18 | Perform final update and quality check of claim/objection presentation narrative before presentation to Trustee. | 2.0 | 475 | 950.00 |
| McCormack, David | 10/24/18 | Perform final update and quality check of tables in claim/objection presentation before presentation to Trustee. | 1.7 | 475 | 807.50 |
| McCormack, David | 10/24/18 | Perform final update and quality check of charts in claim/objection presentation before presentation to Trustee. | 1.6 | 475 | 760.00 |
| Sorondo, Jean-Louis | 10/24/18 | Review claims where payment information is different from creditor information. | 0.7 | 650 | 455.00 |
| Sorondo, Jean-Louis | 10/24/18 | Identify and review a sample of claims with a high number of claimed accounts. | 1.4 | 650 | 910.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Martin, Timothy | 10/24/18 | Review and edit presentation for 10-26 meeting with Trustee. | 3.4 | 800 | 2,720.00 |
| Martin, Timothy | 10/25/18 | Prepare for meeting with Trustee regarding preparations for plan. | 1.7 | 800 | 1,360.00 |
| Sorondo, Jean-Louis | 10/25/18 | Continue reviewing claims over \$25k but not objected to. | 2.9 | 650 | 1,885.00 |
| McCormack, David | 10/26/18 | Review additional Claim Responses reviewed through October 26 to see whether claimants with extensions granted filed yet, and update claim register accordingly. | 0.5 | 475 | 237.50 |
| Sorondo, Jean-Louis | 10/26/18 | Identify claims with invalid creditor names and replace with name provided in claim signature. | 2.9 | 650 | 1,885.00 |
| Sorondo, Jean-Louis | 10/26/18 | Compare creditor name, email and phone number information to known net winners. | 1.7 | 650 | 1,105.00 |
| Martin, Timothy | 10/26/18 | Analyze claims for non-responders for names and addresses. | 3.1 | 800 | 2,480.00 |
| McCormack, David | 10/29/18 | Update claim register to reflect Trustee's decision on extending deadline in certain cases and to reflect new Claim Responses received. | 0.4 | 475 | 190.00 |
| Martin, Timothy | 10/29/18 | Review and update draft process for identifying claimant names where name identified on Portal was insufficient. | 1.6 | 800 | 1,280.00 |
| McCormack, David | 10/29/18 | Review agenda of action items resulting from claim/objection presentation meeting. | 0.6 | 475 | 285.00 |
| Sorondo, Jean-Louis | 10/29/18 | Perform scoring analysis to stratify large claims by identified potential issues. | 2.5 | 650 | 1,625.00 |
| Martin, Timothy | 10/29/18 | Update claim presentation based on comments from Trustee. | 1.3 | 800 | 1,040.00 |
| Sorondo, Jean-Louis | 10/29/18 | Review and summarize findings of large claim analysis. | 2.4 | 650 | 1,560.00 |
| McCormack, David | 10/30/18 | Update claim register to reflect final deadline for sending Claim Response and reclassify claimants based on response type received. | 1.4 | 475 | 665.00 |
| McCormack, David | 10/30/18 | Update names for use in Notice of Claim Allowance / Disallowance for claimants whose names are erroneous or otherwise unlikely to be correct. | 1.5 | 475 | 712.50 |
| McCormack, David | 10/30/18 | Analyze data for 19,196 claimants who received a Notice of Proposed Resolution of Claim but did not respond before the deadline. | 2.6 | 475 | 1,235.00 |
| McCormack, David | 10/30/18 | Analyze difference between signature, notice, and creditor name for use on Notice of Claim Allowance / Disallowance. | 1.8 | 475 | 855.00 |
| McCormack, David | 10/30/18 | Review connection between certain claims over \$25,000 and known Net Winners. | 1.2 | 475 | 570.00 |
| Martin, Timothy | 10/30/18 | Call with T. Feil and G. Murphy (BMC) regarding balloting for plan. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 10/30/18 | Modify notices of claim disallowance. | 1.4 | 800 | 1,120.00 |
| McCormack, David | 10/31/18 | Review data fields used for claim management in BMS software and compare against available information at the request of the Trustee. | 1.1 | 475 | 522.50 |
| Sorondo, Jean-Louis | 10/31/18 | Review BMS required fields, create data dictionary and map common fields for export process. | 3.4 | 650 | 2,210.00 |
| McCormack, David | 10/31/18 | Analyze all address requests included in Claim Responses and forward to BMC for processing. | 0.9 | 475 | 427.50 |
| McCormack, David | 10/31/18 | Create mockup of example Exhibit A to a Notice of Claim Allowance / Disallowance. | 1.6 | 475 | 760.00 |
| Sorondo, Jean-Louis | 10/31/18 | Compile list of address change requests and forward to BMC to update database. | 1.2 | 650 | 780.00 |
| McCormack, David | 10/31/18 | Review Notice of Claim Disallowance and provide comments and edits. | 0.9 | 475 | 427.50 |
| McCormack, David | 10/31/18 | Review Notice of Claim Allowance and provide comments and edits. | 1.1 | 475 | 522.50 |
| Martin, Timothy | 10/31/18 | Draft questions for counsel regarding exhibits to notices. | 1.2 | 800 | 960.00 |
| McCormack, David | 11/01/18 | Update mockup of example Exhibit A to a Notice of Claim Allowance / Disallowance based on internal review and comments from M&K. | 1.8 | 475 | 855.00 |
| McCormack, David | 11/01/18 | Analyze ways to efficiently combine claimants receiving Notices of Claim Allowance / Disallowance to reduce number of filings. | 2.3 | 475 | 1,092.50 |
| Sorondo, Jean-Louis | 11/01/18 | Draft queries to identify and present claims with common claimed user accounts for exhibits. | 2.3 | 650 | 1,495.00 |
| Martin, Timothy | 11/01/18 | Analyze claims filed with User Accounts similar to net winner accounts. | 3.2 | 800 | 2,560.00 |
| Sorondo, Jean-Louis | 11/01/18 | Identify claimants that filed both net winner and net loser claims. | 2.7 | 650 | 1,755.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| McCormack, David | 11/02/18 | Update letter for physical mailings for Notice of Proposed Resolution of Claim identified as undeliverable based on internal review and comments from M&K. | 1.0 | 475 | 475.00 |
| McCormack, David | 11/02/18 | Perform additional updates to draft Exhibit A to a Notice of Claim Allowance / Disallowance based on internal review and comments from M&K. | 1.7 | 475 | 807.50 |
| McCormack, David | 11/02/18 | Analyze differences in notice and registration country for claims that will appear on Notices of Claim Allowance / Disallowance. | 1.2 | 475 | 570.00 |
| McCormack, David | 11/02/18 | Draft letter for physical mailings for Notice of Proposed Resolution of Claim, which were returned as undeliverable. | 1.2 | 475 | 570.00 |
| McCormack, David | 11/02/18 | Begin allocation of claims to a particular Notice of Claim Allowance / Disallowance based on country. | 1.5 | 475 | 712.50 |
| Sorondo, Jean-Louis | 11/02/18 | Identify creditors that claimed multiple accounts under various names. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 11/02/18 | Query database for related net loser and net winner claims. | 2.3 | 650 | 1,495.00 |
| Martin, Timothy | 11/02/18 | Compare and review net winner aggregations to claims. | 2.8 | 800 | 2,240.00 |
| Martin, Timothy | 11/02/18 | Prepare analysis of large unreconciled claims. | 1.3 | 800 | 1,040.00 |
| McCormack, David | 11/05/18 | Make requested changes to format of Exhibit A to Notices of Claim Allowance / Disallowance, including changing notes and headers. | 2.4 | 475 | 1,140.00 |
| McCormack, David | 11/05/18 | Reconcile differences between original Notice of Claim Allowance / Disallowance included in Court order against current versions. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 11/05/18 | Perform additional analysis on claims over \$25,000 to identify over-aggregated claims. | 2.6 | 650 | 1,690.00 |
| Martin, Timothy | 11/05/18 | Prepare notice for KCC to mail to participants who did not receive email notices. | 1.4 | 800 | 1,120.00 |
| McCormack, David | 11/05/18 | Review status and amounts of certain claims at request of Trustee. | 1.1 | 475 | 522.50 |
| Sorondo, Jean-Louis | 11/05/18 | Research BMS software and follow up with Trustee on data mapping. | 0.5 | 650 | 325.00 |
| McCormack, David | 11/06/18 | Update Notices of Claim Disallowance to reflect ordinal numbering and other changes requested by Trustee. | 2.4 | 475 | 1,140.00 |
| McCormack, David | 11/06/18 | Update Notices of Claim Allowance to reflect ordinal numbering and other changes requested by Trustee. | 0.9 | 475 | 427.50 |
| McCormack, David | 11/06/18 | Continue analysis of connections between certain claims over \$25,000 and known Net Winners. | 1.0 | 475 | 475.00 |
| Sorondo, Jean-Louis | 11/06/18 | Update claim objection table in database and categorize claims to include in exhibit. | 2.0 | 650 | 1,300.00 |
| Martin, Timothy | 11/06/18 | Review analysis of claims filed in excess of \$25,000 for potential net winners. | 2.7 | 800 | 2,160.00 |
| Martin, Timothy | 11/06/18 | Prepare materials to provide notice of claim disallowances. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 11/06/18 | Review draft exhibits for claim allowance notices. | 1.2 | 800 | 960.00 |
| McCormack, David | 11/07/18 | Update note format for 72 Notices of Claim Disallowance based on guidance from Trustee and M&K. | 1.9 | 475 | 902.50 |
| McCormack, David | 11/07/18 | Finalize analysis of connections between certain claims over \$25,000 and known Net Winners. | 1.6 | 475 | 760.00 |
| McCormack, David | 11/07/18 | Update note format for 7 Notices of Claim Allowance based on review by Trustee and M&K. | 0.8 | 475 | 380.00 |
| McCormack, David | 11/07/18 | Review claim data for a certain creditor at the request of the Trustee. | 0.8 | 475 | 380.00 |
| Martin, Timothy | 11/07/18 | Prepare workplan for issuance of Notices of Claim Disallowance. | 1.2 | 800 | 960.00 |
| Martin, Timothy | 11/07/18 | Analyze claims with allowed balances in excess of \$25,000. | 2.1 | 800 | 1,680.00 |
| Sorondo, Jean-Louis | 11/08/18 | Refresh data tables for responses received and update claim register. | 1.4 | 650 | 910.00 |
| McCormack, David | 11/08/18 | Begin compiling noticing data for physical mailing for claimants whose Notices of Proposed Resolution of Claim were returned as undeliverable. | 1.3 | 475 | 617.50 |
| McCormack, David | 11/08/18 | Continue updating 72 Notices of Claim Disallowance based on final comments from Trustee and M&K. | 1.9 | 475 | 902.50 |
| McCormack, David | 11/08/18 | Compile necessary noticing data for KCC noticing of Notices of Claim Allowance / Disallowance. | 1.7 | 475 | 807.50 |
| McCormack, David | 11/08/18 | Continue updating 7 Notices of Claim Allowance based on final comments from Trustee and M&K. | 1.0 | 475 | 475.00 |
| Martin, Timothy | 11/08/18 | Review noticing names for creditors and compare to signatures and other names on ePOC. | 1.7 | 800 | 1,360.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Martin, Timothy | 11/08/18 | Update claims presentation based on additional responses from creditors. | 2.1 | 800 | 1,680.00 |
| Martin, Timothy | 11/08/18 | Analyze ePOCs filed by creditors also filing general claims. | 0.3 | 800 | 240.00 |
| McCormack, David | 11/09/18 | Finalize updates to 72 Notices of Claim Disallowance incorporating comments from Trustee, M&K, and internal review, including note that country of residence came from notice information on ePOC. | 1.6 | 475 | 760.00 |
| McCormack, David | 11/09/18 | Finalize updates to 7 Notices of Claim Allowance incorporating comments from Trustee, M&K, and internal review, including noting that country of residence came from notice information on ePOC. | 0.8 | 475 | 380.00 |
| McCormack, David | 11/09/18 | Review claims with allowed amounts over specified threshold and a connections to net winners, and remove same from Notices of Claim Allowance. | 1.4 | 475 | 665.00 |
| Sorondo, Jean-Louis | 11/09/18 | Prepare detailed schedules and analysis for claimant with large claims and unclaimed related net winner accounts. | 2.3 | 650 | 1,495.00 |
| McCormack, David | 11/09/18 | Perform final review and quality check of Notices of Claim Disallowance. | 1.4 | 475 | 665.00 |
| McCormack, David | 11/09/18 | Prepare 79 Notices of Claim Allowance / Disallowance for transmittal. | 0.7 | 475 | 332.50 |
| McCormack, David | 11/09/18 | Perform final review and quality check of Notices of Claim Allowance. | 0.4 | 475 | 190.00 |
| Martin, Timothy | 11/09/18 | Call with BMC regarding schedule for ballot portal. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 11/09/18 | Review draft notice exhibits. | 2.4 | 800 | 1,920.00 |
| McCormack, David | 11/12/18 | Analyze claims with allowed amounts over a specified threshold and a connections to net winners, and quantify impact of removing same from Notices of Claim Allowance. | 0.9 | 475 | 427.50 |
| McCormack, David | 11/12/18 | Continue compiling physical mailing information for KCC noticing of creditors whose Notices of Proposed Resolution of Claim were undelivered. | 1.3 | 475 | 617.50 |
| McCormack, David | 11/12/18 | Review proposed language for email service of Notices of Claim Allowance / Disallowance and provide edits. | 1.6 | 475 | 760.00 |
| Sorondo, Jean-Louis | 11/12/18 | Recalculate conditionally allowed amounts and format for notice of proposed claim resolution exhibits. | 2.4 | 650 | 1,560.00 |
| Martin, Timothy | 11/12/18 | Review claims filed by creditors in various countries for payment information. | 2.7 | 800 | 2,160.00 |
| Martin, Timothy | 11/12/18 | Review notices in preparation for meeting with counsel. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 11/12/18 | Review and edit summary of large claim analysis. | 1.4 | 800 | 1,120.00 |
| McCormack, David | 11/13/18 | Participate in call with KCC to discuss Notices of Claim Allowance / Disallowance and physical mailing for creditors whose Notices of Proposed Resolution of Claim bounced back. | 0.4 | 475 | 190.00 |
| McCormack, David | 11/13/18 | Analyze impact of unclaimed and unaggregated User Accounts on proper Net Equity amount for specified claimants above a threshold of allowed claim. | 1.5 | 475 | 712.50 |
| McCormack, David | 11/13/18 | Clean up and finalize physical mailing information for KCC noticing of creditors whose Notices of Proposed Resolution of Claim bounced back. | 1.7 | 475 | 807.50 |
| Sorondo, Jean-Louis | 11/13/18 | Perform quality control and complete analysis of claimants with clear links to unclaimed net winner accounts. | 2.2 | 650 | 1,430.00 |
| McCormack, David | 11/13/18 | Finalize collection and presentation of data for KCC to use for Notices of Claim Allowance / Disallowance. | 1.0 | 475 | 475.00 |
| Sorondo, Jean-Louis | 11/13/18 | Review notice of claim allowance / disallowance schedules. | 2.1 | 650 | 1,365.00 |
| Martin, Timothy | 11/13/18 | Call with KCC regarding noticing Participants. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 11/13/18 | Analyze documents related to creditor Thabes. | 1.0 | 800 | 800.00 |
| McCormack, David | 11/14/18 | Continue analysis measuring impact of unclaimed and unaggregated User Accounts on proper Net Equity amount for certain claimants above a threshold of allowed claim. | 2.0 | 475 | 950.00 |
| McCormack, David | 11/14/18 | Distribute final versions of noticing data to KCC and facilitate conversation of the same. | 0.6 | 475 | 285.00 |
| Sorondo, Jean-Louis | 11/14/18 | Review undeliverable objection list and request exhibit copies from BMC for distribution. | 1.0 | 650 | 650.00 |
| Martin, Timothy | 11/14/18 | Review and analyze revised communications with creditors. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 11/14/18 | Review and analyze revised notice exhibits. | 1.7 | 800 | 1,360.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| McCormack, David | 11/15/18 | Continue analysis measuring impact of unclaimed and unaggregated User Accounts on proper Net Equity for designated claimants with special attention to name defendants. | 1.8 | 475 | 855.00 |
| Sorondo, Jean-Louis | 11/15/18 | Perform analysis on claims that matched into multiple aggregations to identify potential issues. | 2.7 | 650 | 1,755.00 |
| McCormack, David | 11/15/18 | Coordinate certain aspects of noticing Notices of Claim Allowance / Disallowance with KCC. | 1.1 | 475 | 522.50 |
| Martin, Timothy | 11/15/18 | Revise claim notices based on advice of counsel. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 11/15/18 | Call with vendor regarding past due payments. | 0.2 | 800 | 160.00 |
| McCormack, David | 11/16/18 | Investigate certain claimant who contacted the Trustee at his request, including creating an analysis of Net Equity and other data. | 1.3 | 475 | 617.50 |
| McCormack, David | 11/16/18 | Update proposed email body for use by KCC in the Notices of Claim Allowance / Disallowance based on internal review and discussion. | 0.7 | 475 | 332.50 |
| McCormack, David | 11/16/18 | Draft email body for use by KCC in the Notices of Claim Allowance / Disallowance. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 11/16/18 | Identify and test exhibit compilation methods for claim notices to be sent. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 11/16/18 | Research claimants and pull claims filed per Trustee. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 11/16/18 | Review notice language and needed data variables. | 0.8 | 650 | 520.00 |
| Martin, Timothy | 11/16/18 | Call with KCC regarding email response inbox. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 11/16/18 | Call with KCC regarding noticing creditors. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 11/18/18 | Review all notices regarding disallowance of claims at request of counsel. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 11/18/18 | Review notices to creditors at request of counsel. | 0.3 | 800 | 240.00 |
| McCormack, David | 11/19/18 | Perform final updates to proposed email body for use by KCC in the Notices of Claim Allowance / Disallowance based on M&K and Trustee comments. | 0.9 | 475 | 427.50 |
| McCormack, David | 11/19/18 | Incorporate changes in the Portuguese language version of email body for use by KCC in the Notices of Claim Allowance / Disallowance. | 0.7 | 475 | 332.50 |
| McCormack, David | 11/19/18 | Incorporate changes in the Spanish language version of email body for use by KCC in the Notices of Claim Allowance / Disallowance. | 0.7 | 475 | 332.50 |
| McCormack, David | 11/19/18 | Draft findings for Trustee relating to researched Massachusetts claimants, including the impact of claimants not in the US. | 1.5 | 475 | 712.50 |
| McCormack, David | 11/19/18 | Review Notice of Service pertaining to Notices of Proposed Claim Allowance / Disallowance. | 0.8 | 475 | 380.00 |
| Sorondo, Jean-Louis | 11/19/18 | Research claims where notice address is associated with Massachusetts. | 1.3 | 650 | 845.00 |
| Martin, Timothy | 11/19/18 | Prepare schedule of Massachusetts claimants at request of Trustee. | 1.1 | 800 | 880.00 |
| Sorondo, Jean-Louis | 11/19/18 | Prepare and verify schedule of claims filed in Massachusetts. | 2.9 | 650 | 1,885.00 |
| Martin, Timothy | 11/19/18 | Prepare template for claims data requested by Trustee. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 11/19/18 | Prepare summary of claims as requested by Trustee. | 2.0 | 800 | 1,600.00 |
| Martin, Timothy | 11/19/18 | Update schedule of notice recipients. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 11/19/18 | Discuss changes to allowance notices. | 0.3 | 800 | 240.00 |
| McCormack, David | 11/20/18 | Compile data for KCC to send physical Notice of Proposed Resolution of Claim for claimants whose original notice was undeliverable. | 1.7 | 475 | 807.50 |
| McCormack, David | 11/20/18 | Reconcile document containing Massachusetts claim data against other sources to detect irregularities and update findings for Trustee. | 1.9 | 475 | 902.50 |
| McCormack, David | 11/20/18 | Draft process for filing the 72 Notices of Claim Disallowance / 7 Notices of Claim Allowance for distribution to KCC and M&K. | 1.5 | 475 | 712.50 |
| McCormack, David | 11/20/18 | Finalize English, Spanish, and Portuguese email bodies for the Notices of Claim Allowance / Disallowance. | 1.1 | 475 | 522.50 |
| McCormack, David | 11/20/18 | Review and update physical noticing address file for KCC. | 1.0 | 475 | 475.00 |
| Martin, Timothy | 11/20/18 | Draft additional responses to creditors. | 1.2 | 800 | 960.00 |
| McCormack, David | 11/26/18 | Generate 72 Portuguese language Notices of Claim Disallowance (including ordinal variations) for distribution to KCC. | 1.8 | 475 | 855.00 |
| McCormack, David | 11/26/18 | Generate 72 Spanish language Notices of Claim Disallowance (including ordinal variations) for distribution to KCC. | 1.8 | 475 | 855.00 |
| McCormack, David | 11/26/18 | Generate 7 Portuguese language Notices of Claim Allowance (including ordinal variations) for distribution to KCC. | 0.7 | 475 | 332.50 |

EXHIBIT D-3

TELEXFREE
Services Relating to Claims Administration
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| McCormack, David | 11/26/18 | Generate 7 Spanish language Notices of Claim Allowance (including ordinal variations) for distribution to KCC. | 0.7 | 475 | 332.50 |
| Sorondo, Jean-Louis | 11/26/18 | Compile updated exhibit information for notices of claim allowance. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 11/26/18 | Identify additional claims related to Massachusetts claimants. | 2.1 | 650 | 1,365.00 |
| McCormack, David | 11/26/18 | Quality review Portuguese language Notices of Claim Allowance. | 0.5 | 475 | 237.50 |
| McCormack, David | 11/26/18 | Quality review Spanish language Notices of Claim Allowance. | 0.5 | 475 | 237.50 |
| Martin, Timothy | 11/26/18 | Review notices to go out to creditors. | 0.5 | 800 | 400.00 |
| McCormack, David | 11/27/18 | Perform final updates to appropriately assign responses for claimants who responded to the Notice of Proposed Resolution of Claim. | 2.1 | 475 | 997.50 |
| McCormack, David | 11/27/18 | Review responses from claimants whose claims did not appear in Notices of Claim Allowance / Disallowance. | 0.7 | 475 | 332.50 |
| McCormack, David | 11/27/18 | Review final version of Notice of Service relating to the Notices of Claim Allowance / Disallowance. | 0.9 | 475 | 427.50 |
| McCormack, David | 11/27/18 | Process address change request sent by certain claimants. | 0.6 | 475 | 285.00 |
| McCormack, David | 11/27/18 | Review non-Participant general claims at request of M&K. | 0.9 | 475 | 427.50 |
| McCormack, David | 11/28/18 | Update claim register functionality to allow Trustee to track responses by Participant to the Notices of Claim Allowance / Disallowance. | 2.3 | 475 | 1,092.50 |
| McCormack, David | 11/28/18 | Analyze feasibility of automating responses to claimants who responded to Notices of Proposed Resolution of Claim. | 1.7 | 475 | 807.50 |
| McCormack, David | 11/28/18 | Analyze claims for which lawyers or other representatives filed large numbers of similar claims. | 0.8 | 475 | 380.00 |
| Sorondo, Jean-Louis | 11/28/18 | Identify and group claims filed by claim agents and review registration and other information. | 3.1 | 650 | 2,015.00 |
| Sorondo, Jean-Louis | 11/28/18 | Query database for additional names associated with certain claims. | 0.4 | 650 | 260.00 |
| Martin, Timothy | 11/28/18 | Review of Walter Jabbs related claims. | 0.7 | 800 | 560.00 |
| McCormack, David | 11/29/18 | Replace certain names identified as erroneous in the file for distributing responses to claimants who filed Claim Responses to Notice of Proposed Resolution of Claim. | 1.9 | 475 | 902.50 |
| McCormack, David | 11/29/18 | Update schedules and email for claimant noticing based on internal review and discussion. | 0.9 | 475 | 427.50 |
| McCormack, David | 11/29/18 | Draft email to notice claimants that their claims were under review. | 1.1 | 475 | 522.50 |
| Martin, Timothy | 11/29/18 | Address correspondence regarding efficient notices to creditors. | 0.3 | 800 | 240.00 |
| McCormack, David | 11/30/18 | Update claim register to reflect responses received from claimants regarding the Notices of Claim Allowance / Disallowance. | 1.7 | 475 | 807.50 |
| McCormack, David | 11/30/18 | Update claim register to reflect relevant dates and status updates for claimants based on internal review. | 1.0 | 475 | 475.00 |
| McCormack, David | 12/03/18 | Review data for claimants and analyze when Notices of Proposed Resolution of Claim were sent for inclusion in supplemental notice. | 1.4 | 475 | 665.00 |
| McCormack, David | 12/03/18 | Analyze claim data for claimants who responded to Court notices to determine if their claims need further attention. | 2.3 | 475 | 1,092.50 |
| Sorondo, Jean-Louis | 12/03/18 | Update supplemental data for the court and manually lookup missing notice information. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 12/03/18 | Continue lookup of missing notice information and update schedule. | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 12/03/18 | Discuss supplemental filing of notice dates. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 12/03/18 | Review schedule of notice dates. | 0.4 | 800 | 320.00 |
| McCormack, David | 12/04/18 | Review and edit draft response for claimants who inquire about required action on Notices of Proposed Resolution of Claim. | 2.2 | 475 | 1,045.00 |
| McCormack, David | 12/04/18 | Revise supplemental notices to remove identifying information based on conversations with counsel. | 2.3 | 475 | 1,092.50 |
| McCormack, David | 12/04/18 | Review and log calls received by counsel and update claim register to reflect same. | 0.5 | 475 | 237.50 |
| McCormack, David | 12/04/18 | Review final version of supplemental notices prior to filing with Court. | 1.7 | 475 | 807.50 |
| Sorondo, Jean-Louis | 12/04/18 | Research and compile supporting documents for claims. | 3.4 | 650 | 2,210.00 |
| Sorondo, Jean-Louis | 12/05/18 | Research and compile supporting documents for net loser claims linked to net winners. | 3.6 | 650 | 2,340.00 |
| Sorondo, Jean-Louis | 12/05/18 | Prepare claim analysis on net loser claimants that may be net winners. | 3.2 | 650 | 2,080.00 |
| McCormack, David | 12/05/18 | Review and revise script for responding to claimants who telephone. | 0.8 | 475 | 380.00 |
| McCormack, David | 12/06/18 | Review and analyze claimants who appear to be net winners but who filed net loser claims. | 2.3 | 475 | 1,092.50 |
| Sorondo, Jean-Louis | 12/06/18 | Continue claim analysis of net loser claimants that may be net winners. | 3.1 | 650 | 2,015.00 |

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TELEXFREE
Services Relating to Claims Administration
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| McCormack, David | 12/06/18 | Review and log calls received by counsel through December 5. | 1.3 | 475 | 617.50 |
| Martin, Timothy | 12/06/18 | Analyze Massachusetts based claim responses. | 2.1 | 800 | 1,680.00 |
| McCormack, David | 12/07/18 | Continue analysis of claimants who appear to be net winners but who filed net loser claims, at the request of counsel. | 2.2 | 475 | 1,045.00 |
| Sorondo, Jean-Louis | 12/07/18 | Research and prepare list of claims filed by named defendants. | 2.6 | 650 | 1,690.00 |
| Sorondo, Jean-Louis | 12/07/18 | Revise and edit list of claims filed by named defendants. | 2.3 | 650 | 1,495.00 |
| McCormack, David | 12/10/18 | Continue analysis of claimants who appear to be net winners but who filed net loser claims (at request of counsel) and draft summary of same. | 2.4 | 475 | 1,140.00 |
| McCormack, David | 12/10/18 | Review claim data for a participant worried about whether recent notices impact his claim status, at the request of counsel. | 0.8 | 475 | 380.00 |
| Sorondo, Jean-Louis | 12/10/18 | Compile and edit list of notice address updates for database and claim register update. | 3.2 | 650 | 2,080.00 |
| Martin, Timothy | 12/10/18 | Review responses to notices of claim disallowance in mailbox. | 2.1 | 800 | 1,680.00 |
| Sorondo, Jean-Louis | 12/10/18 | Research and gather support for certain participant claims. | 2.3 | 650 | 1,495.00 |
| McCormack, David | 12/11/18 | Continue analysis of claimants who appear to be net winners but who filed net loser claims (at request of counsel) and finalize related analysis. | 2.5 | 475 | 1,187.50 |
| McCormack, David | 12/11/18 | Draft log of emails received from counsel, including claimant information and response. | 1.3 | 475 | 617.50 |
| Martin, Timothy | 12/11/18 | Analyze net winner claims filed through ePOC. | 1.9 | 800 | 1,520.00 |
| Martin, Timothy | 12/11/18 | Review responses to notices of claim disallowance. | 0.7 | 800 | 560.00 |
| McCormack, David | 12/12/18 | Begin analysis of claims originally designated to appear on Notice of Claim Allowance but had a high Conditionally Allowed Amount. | 1.7 | 475 | 807.50 |
| McCormack, David | 12/12/18 | Review detail of analysis on net winner claims to determine associations with claims appearing on a Notice of Claim Allowance. | 0.9 | 475 | 427.50 |
| Sorondo, Jean-Louis | 12/12/18 | Identify 42 claims with conditionally allowed amount over \$25,000 that can be linked to unclaimed net winner user accounts. | 1.7 | 650 | 1,105.00 |
| Sorondo, Jean-Louis | 12/12/18 | Update memo and prepare charts on potential reduction of net equity on net loser claims associated with net winners. | 2.3 | 650 | 1,495.00 |
| McCormack, David | 12/12/18 | Review and summarize analysis on claims over \$25,000 that had associations with net winner aggregations. | 2.3 | 475 | 1,092.50 |
| McCormack, David | 12/12/18 | Review responses filed with the Court from claimants to the Notices of Claim Allowance / Disallowance. | 1.3 | 475 | 617.50 |
| McCormack, David | 12/12/18 | Review claims filed by a certain law firm in preparation for receiving additional related data. | 0.8 | 475 | 380.00 |
| McCormack, David | 12/12/18 | Prepare summary statistics on Notices of Claim Allowance / Disallowance. | 1.3 | 475 | 617.50 |
| Martin, Timothy | 12/12/18 | Analyze relationships between large claimants and net winners. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 12/12/18 | Review claims with large net winner User Accounts. | 1.7 | 800 | 1,360.00 |
| McCormack, David | 12/13/18 | Review additional responses received from claimants by counsel and update claim register for the same. | 1.3 | 475 | 617.50 |
| McCormack, David | 12/13/18 | Review detail list of claims received from counsel and analyze claims included to determine whether claims are properly categorized. | 2.6 | 475 | 1,235.00 |
| McCormack, David | 12/13/18 | Review log of calls received by counsel from claimants, call respective claimants, and update phone log to reflect communications. | 2.4 | 475 | 1,140.00 |
| Sorondo, Jean-Louis | 12/13/18 | Obtain claimant list photocopies, perform OCR and lookup matching claims. | 2.5 | 650 | 1,625.00 |
| McCormack, David | 12/13/18 | Update analysis of claims received from counsel based on internal review. | 1.0 | 475 | 475.00 |
| McCormack, David | 12/14/18 | Review additional responses received from claimants by counsel through December 13 and update claim register accordingly. | 1.9 | 475 | 902.50 |
| McCormack, David | 12/14/18 | Analyze responses received from an Italian law firm and update claim register to reflect their notes on duplicate claims. | 0.5 | 475 | 237.50 |
| McCormack, David | 12/14/18 | Reconcile emails sent to a certain law firm to ensure that emails intended to be sent were in the outbox of the relevant email address. | 0.9 | 475 | 427.50 |
| McCormack, David | 12/17/18 | Review hard copies of responses filed with the court and update claim register to reflect same. | 1.9 | 475 | 902.50 |
| Martin, Timothy | 12/17/18 | Draft responses to questions submitted by claimants. | 0.8 | 800 | 640.00 |

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TELEXFREE
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| McCormack, David | 12/18/18 | Finalize analysis of net winners who may have filed net loser claims and update based on internal review and discussion. | 0.9 | 475 | 427.50 |
| McCormack, David | 12/18/18 | Update log of Notices of Claim Allowance / Disallowance communication based on new responses received. | 1.3 | 475 | 617.50 |
| McCormack, David | 12/18/18 | Analyze claims with small dollar amounts that filed multiple claims in response to claimant email. | 2.8 | 475 | 1,330.00 |
| Martin, Timothy | 12/18/18 | Prepare schedule of claims not objected to but subject to additional review. | 3.1 | 800 | 2,480.00 |
| Martin, Timothy | 12/18/18 | Review and edit schedule of noticing history. | 2.7 | 800 | 2,160.00 |
| McCormack, David | 12/19/18 | Analyze claims filed by additional claimants who contacted counsel to determine claim status and Notice of Claim Allowance / Disallowance status. | 1.7 | 475 | 807.50 |
| Martin, Timothy | 12/19/18 | Call with D. McCormack and J. Sorondo (both HBA) to address claims review process and status update. | 1.0 | 800 | 800.00 |
| Sorondo, Jean-Louis | 12/19/18 | Call with T. Martin and D. McCormack (both HBA) to develop claim review strategy. | 1.0 | 650 | 650.00 |
| McCormack, David | 12/19/18 | Discuss workflow and priorities with T. Martin and J. Sorondo (HBA). | 0.7 | 475 | 332.50 |
| Martin, Timothy | 12/19/18 | Prepare outline for presentation to Trustee and counsel. | 1.2 | 800 | 960.00 |
| McCormack, David | 12/20/18 | Review new court filings and calls received by counsel and update claim register to reflect same. | 1.4 | 475 | 665.00 |
| McCormack, David | 12/20/18 | Begin outlining presentation to update Trustee and counsel on progress to date and next steps. | 1.7 | 475 | 807.50 |
| Sorondo, Jean-Louis | 12/20/18 | Review and edit draft objection and noticing presentation. | 3.4 | 650 | 2,210.00 |
| Martin, Timothy | 12/20/18 | Review schedule of estimated claim population. | 2.3 | 800 | 1,840.00 |
| McCormack, David | 12/21/18 | Analyze claim data, including emails sent and received, and review claim register, to prepare analyses for claim presentation to Trustee and counsel. | 1.4 | 475 | 665.00 |
| Martin, Timothy | 12/21/18 | Review and edit claim presentation based on comments from Trustee. | 1.9 | 800 | 1,520.00 |
| Martin, Timothy | 12/24/18 | Review and edit claims presentation for claim responses received. | 2.4 | 800 | 1,920.00 |
| Martin, Timothy | 12/27/18 | Update presentation on potential allowable claims. | 2.1 | 800 | 1,680.00 |
| McCormack, David | 12/28/18 | Review additional responses received from claimants by counsel through December 21 and update claim register accordingly. | 1.4 | 475 | 665.00 |
| Sorondo, Jean-Louis | 12/28/18 | Develop additional queries to identify potential over aggregation issues and test. | 2.5 | 650 | 1,625.00 |
| Martin, Timothy | 12/28/18 | Review emails bounced back from servers and prepare proposal for resolution. | 1.1 | 800 | 880.00 |
| Martin, Timothy | 12/28/18 | Review and edit presentation to Trustee regarding claims. | 1.8 | 800 | 1,440.00 |
| McCormack, David | 01/02/19 | Review additional responses received from claimants by counsel through December 31 and update claim register accordingly. | 1.1 | 475 | 522.50 |
| McCormack, David | 01/02/19 | Update claim register to reflect communication with claimants and claim status through December 31. | 1.0 | 475 | 475.00 |
| McCormack, David | 01/02/19 | Analyze claim data for use in claim presentation related to Notice of Claim Allowance / Disallowance data. | 2.1 | 475 | 997.50 |
| Martin, Timothy | 01/02/19 | Analyze responses to Notices of Claim Disallowance. | 2.3 | 800 | 1,840.00 |
| Martin, Timothy | 01/02/19 | Analyze general claims filed through Portal. | 1.2 | 800 | 960.00 |
| Sorondo, Jean-Louis | 01/03/19 | Update claim register for responses received between December 21 and January 3. | 2.5 | 650 | 1,625.00 |
| Berardino, Emma | 01/03/19 | Review claims objections and noticing presentation for counsel and the Trustee. | 2.0 | 400 | 800.00 |
| McCormack, David | 01/03/19 | Analyze claims where no responses have been received for claim presentation, excluding Notices of Claim Allowance / Disallowance. | 2.8 | 475 | 1,330.00 |
| McCormack, David | 01/03/19 | Review and analyze new communications from claimants received from counsel and update claim register to reflect same. | 1.0 | 475 | 475.00 |
| Martin, Timothy | 01/03/19 | Analyze net winner User Accounts included in Net Loser aggregations. | 2.3 | 800 | 1,840.00 |
| Martin, Timothy | 01/03/19 | Analyze conditionally allowed claims in excess of \$25k. | 2.1 | 800 | 1,680.00 |
| McCormack, David | 01/04/19 | Reconcile emails received against claims filed and update claim register accordingly. | 2.1 | 475 | 997.50 |
| McCormack, David | 01/04/19 | Draft memo on near-term and long-term tasks and workstreams and share internally for comment. | 1.3 | 475 | 617.50 |

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TELEXFREE
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 01/07/19 | Review user account and transaction details to recalculate net equity and gather support for certain Net Winners. | 2.0 | 650 | 1,300.00 |
| Martin, Timothy | 01/07/19 | Review draft claims presentation and provide comments. | 1.7 | 800 | 1,360.00 |
| Sorondo, Jean-Louis | 01/07/19 | Research claimant details and pull support. | 2.0 | 650 | 1,300.00 |
| McCormack, David | 01/08/19 | Provide introductory overview, background, and case status to E. Bernardino (HBA) of TelexFree. | 0.4 | 475 | 190.00 |
| Berardino, Emma | 01/09/19 | Modify presentation for M&K to add Top 70 detail and general claims information. | 2.0 | 400 | 800.00 |
| McCormack, David | 01/09/19 | Update memo on near-term work streams based on internal review and discussion. | 1.8 | 475 | 855.00 |
| Berardino, Emma | 01/10/19 | Modify claim objections presentation for M&K to include detail for 14 claimants not noticed. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 01/10/19 | Update claims objections presentation including modified exhibits and corrections. | 2.3 | 400 | 920.00 |
| McCormack, David | 01/11/19 | Review updated presentation on objections and noticing, and update for incremental review and additional analysis. | 1.6 | 475 | 760.00 |
| McCormack, David | 01/11/19 | Update supporting spreadsheet for objections presentation and quality check related analysis performed. | 1.8 | 475 | 855.00 |
| Martin, Timothy | 01/11/19 | Collaborate with J. Sorondo, D. McCormack and E. Berardino (all HBA) on revisions to claims presentation. | 0.6 | 800 | 480.00 |
| Berardino, Emma | 01/11/19 | Analyze general claims including manual assessment of 2,000 of the 3,500 names to determine validity. | 3.5 | 400 | 1,400.00 |
| Martin, Timothy | 01/11/19 | Prepare schedules for meeting with counsel. | 0.8 | 800 | 640.00 |
| Sorondo, Jean-Louis | 01/13/19 | Review claims presentation for accuracy and update slides for additional data on high dollar value claims. | 2.3 | 650 | 1,495.00 |
| McCormack, David | 01/13/19 | Update analyses for claim and objection presentation based on additional quality check. | 1.3 | 475 | 617.50 |
| McCormack, David | 01/13/19 | Update claim presentation based on additional review and comments. | 1.4 | 475 | 665.00 |
| Sorondo, Jean-Louis | 01/14/19 | Call with T. Martin, D. McCormack, E. Berardino (all HBA) to revise claim presentation to Trustee and related follow-up. | 1.0 | 650 | 650.00 |
| Martin, Timothy | 01/14/19 | Discuss edits to claim presentation with D. McCormack, E. Berardino, and J. Sorondo (HBA). | 0.9 | 800 | 720.00 |
| McCormack, David | 01/14/19 | Finalize analyses for presentation based on final quality check and additional analysis. | 3.0 | 475 | 1,425.00 |
| Sorondo, Jean-Louis | 01/14/19 | Reexamine claims with notices withheld for accuracy and additional issues. | 1.5 | 650 | 975.00 |
| McCormack, David | 01/14/19 | Continue updates to presentation based on internal review and discussion. | 2.7 | 475 | 1,282.50 |
| McCormack, David | 01/14/19 | Discuss status of claims presentation and related analyses with HBA team. | 0.9 | 475 | 427.50 |
| Berardino, Emma | 01/14/19 | Analyze remaining general claimant names 2,000-3,500 for validity. | 2.6 | 400 | 1,040.00 |
| Martin, Timothy | 01/14/19 | Analyze claims responses related to Notices of Claim Allowance. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 01/14/19 | Prepare presentation for Meeting with counsel. | 2.5 | 800 | 2,000.00 |
| Martin, Timothy | 01/15/19 | Modify presentation based on feedback from Trustee. | 1.7 | 800 | 1,360.00 |
| Berardino, Emma | 01/15/19 | Incorporate changes to the Claims Objections and Noticing presentation based on input from D. McCormack and T. Martin (both HBA). | 1.2 | 400 | 480.00 |
| McCormack, David | 01/15/19 | Attend pre-meeting at counsel's offices to discuss claims presentation and objections status. | 1.6 | 475 | 760.00 |
| McCormack, David | 01/15/19 | Finalize claims and objections presentation for meeting in Boston. | 2.4 | 475 | 1,140.00 |
| Berardino, Emma | 01/15/19 | Check consistency of Claims Objections and Noticing Presentation. | 0.9 | 400 | 360.00 |
| Berardino, Emma | 01/15/19 | Prepare exhibits for Chelsea Committee meeting Friday 1/18 including timeline of Telexfree claims process. | 2.4 | 400 | 960.00 |
| McCormack, David | 01/15/19 | Update claim presentation based on pre-meeting with counsel and to reflect counsel's commentary. | 1.5 | 475 | 712.50 |
| McCormack, David | 01/15/19 | Update certain analyses for claim presentation based on internal review and discussion. | 1.9 | 475 | 902.50 |
| Sorondo, Jean-Louis | 01/15/19 | Review and edit objection and noticing presentation. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 01/15/19 | Examine claims with over-aggregation issues. | 2.2 | 650 | 1,430.00 |
| McCormack, David | 01/16/19 | Perform final updates to analyses and additional analyses requested by counsel in preparation for meeting. | 0.5 | 475 | 237.50 |

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TELEXFREE
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| McCormack, David | 01/16/19 | Address open items on general claims with J. Sorondo (HBA) and discuss specific claimants. | 1.0 | 475 | 475.00 |
| Sorondo, Jean-Louis | 01/16/19 | Discuss and research general claims and claimant T. Bourke with D. McCormack (HBA). | 1.0 | 650 | 650.00 |
| McCormack, David | 01/16/19 | Perform final updates to presentation prior to meeting with Trustee. | 1.4 | 475 | 665.00 |
| Sorondo, Jean-Louis | 01/16/19 | Review general claim portal results and update timeline. | 1.5 | 650 | 975.00 |
| Martin, Timothy | 01/16/19 | Prepare for meeting with Trustee and counsel. | 2.2 | 800 | 1,760.00 |
| Berardino, Emma | 01/16/19 | Prepare general claims country analysis. | 1.4 | 400 | 560.00 |
| Martin, Timothy | 01/16/19 | Prepare schedules requested by Trustee. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 01/16/19 | Draft notice to accompany mailings. | 1.4 | 800 | 1,120.00 |
| Sorondo, Jean-Louis | 01/17/19 | Review and update claim register. | 2.3 | 650 | 1,495.00 |
| McCormack, David | 01/17/19 | Begin analyses requested by counsel and Trustee, including finalizing analyses of claimants receiving Notices of Claim Allowance / Disallowance to prepare for final claim disposition. | 2.4 | 475 | 1,140.00 |
| McCormack, David | 01/17/19 | Update presentation for community meeting based on internal review and related guidance. | 1.8 | 475 | 855.00 |
| McCormack, David | 01/17/19 | Review open items, task list, and update based on meeting with Trustee and counsel. | 1.4 | 475 | 665.00 |
| Sorondo, Jean-Louis | 01/17/19 | Review and prepare summary of general claims matched to ePOC claims. | 0.8 | 650 | 520.00 |
| Martin, Timothy | 01/17/19 | Review and revise presentation based on comments from Trustee. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 01/17/19 | Prepare summary of remaining claim issues. | 2.4 | 800 | 1,920.00 |
| Sorondo, Jean-Louis | 01/17/19 | Review open items and update task list. | 1.5 | 650 | 975.00 |
| Martin, Timothy | 01/17/19 | Prepare script for community meeting. | 0.8 | 800 | 640.00 |
| McCormack, David | 01/18/19 | Finalize presentation for community meeting based on internal review and discussion. | 1.2 | 475 | 570.00 |
| McCormack, David | 01/18/19 | Update open items list based on internal review and meetings in Boston. | 1.3 | 475 | 617.50 |
| Martin, Timothy | 01/18/19 | Review and update claim outline for meeting. | 1.1 | 800 | 880.00 |
| McCormack, David | 01/22/19 | Participate in internal call with E. Bernardino and J. Sorondo (both HBA) to discuss work plan and next steps. | 0.7 | 475 | 332.50 |
| Berardino, Emma | 01/22/19 | Setup on BMS database, SQL database, and access to Claim Response email addresses. | 3.2 | 400 | 1,280.00 |
| McCormack, David | 01/22/19 | Update workplan based on additional review and discussion internally. | 1.0 | 475 | 475.00 |
| Sorondo, Jean-Louis | 01/22/19 | Setup E. Bernardino (HBA) on tools for claim review. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 01/22/19 | Review and update workplan for reviewing claims. | 1.5 | 650 | 975.00 |
| Martin, Timothy | 01/22/19 | Review and edit proposed claim workplan. | 2.5 | 800 | 2,000.00 |
| Sorondo, Jean-Louis | 01/23/19 | Update claim register for undelivered NCA/D. | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 01/23/19 | Add notice types to undeliverable mailing list and split into two sheets. Forward to Joe Morrow (KCC) with comments. | 0.8 | 650 | 520.00 |
| Sorondo, Jean-Louis | 01/23/19 | Call with J. Miller (KCC) to discuss NCA/D mailing list data issues. | 0.3 | 650 | 195.00 |
| Sorondo, Jean-Louis | 01/23/19 | Edit NCA/D data file to correct issues and resend to KCC. | 0.6 | 650 | 390.00 |
| Martin, Timothy | 01/23/19 | Review claims with zero balances for support. | 3.4 | 800 | 2,720.00 |
| McCormack, David | 01/24/19 | Analyze supporting documentation filed for net winner and net zero claimants to determine whether filed claim amount is reasonable. | 2.3 | 475 | 1,092.50 |
| Sorondo, Jean-Louis | 01/24/19 | Prepare schedules for custom notice of claim disallowance based on unclaimed user accounts. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 01/24/19 | Prepare schedule of Net Winner and Net Zero claims indicating which have support. | 1.4 | 650 | 910.00 |
| Sorondo, Jean-Louis | 01/24/19 | Review Net Winner and Net Zero claim support. | 1.7 | 650 | 1,105.00 |
| Sorondo, Jean-Louis | 01/25/19 | Review net winner and net zero claims and identify claims with support update master objection table. | 3.2 | 650 | 2,080.00 |
| Sorondo, Jean-Louis | 01/25/19 | Review late filed claims and update creditor names. | 1.5 | 650 | 975.00 |
| McCormack, David | 01/28/19 | Continue analysis of supporting documentation for net winner and net zero claimants. | 1.5 | 475 | 712.50 |
| Sorondo, Jean-Louis | 01/28/19 | Verify TelexFree statistics including MA claims for Nadine Cohen. | 0.7 | 650 | 455.00 |
| Sorondo, Jean-Louis | 01/28/19 | Setup review of net winner and net zero claims with support. | 2.5 | 650 | 1,625.00 |
| Berardino, Emma | 01/28/19 | Test and review data query for claimant net equity lookup. | 1.3 | 400 | 520.00 |
| Martin, Timothy | 01/28/19 | Analyze claims with unmatched Net Winner User Accounts. | 2.0 | 800 | 1,600.00 |
| Sorondo, Jean-Louis | 01/28/19 | Review net zero claims with support. | 2.1 | 650 | 1,365.00 |

EXHIBIT D-3

TELEXFREE
Services Relating to Claims Administration
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Sorondo, Jean-Louis | 01/29/19 | Continue review of net zero claimants that provided support and update claim register for valid claims. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 01/29/19 | Review net zero claimants that provided support and update claim register for valid claims. | 2.8 | 650 | 1,820.00 |
| Martin, Timothy | 01/29/19 | Analyze claims with support provided but no matching data. | 2.4 | 800 | 1,920.00 |
| Martin, Timothy | 01/29/19 | Quantify outstanding claims for community meeting. | 1.2 | 800 | 960.00 |
| Sorondo, Jean-Louis | 01/30/19 | Lookup net zero claims and determine correct claim amount. | 2.1 | 650 | 1,365.00 |
| Martin, Timothy | 01/30/19 | Review non-objected to claims where support was provided. | 1.8 | 800 | 1,440.00 |
| Sorondo, Jean-Louis | 01/30/19 | Create account lookup queries for claim review and test. | 2.0 | 650 | 1,300.00 |
| Sorondo, Jean-Louis | 01/31/19 | Lookup net zero claimants and update register to correct claim amount. | 3.2 | 650 | 2,080.00 |
| Sorondo, Jean-Louis | 01/31/19 | Review BMS import template and discuss options with T. Martin (HBA). | 0.4 | 650 | 260.00 |
| Sorondo, Jean-Louis | 01/31/19 | Lookup net zero claimants and determine correct claim amount. | 2.9 | 650 | 1,885.00 |
| Martin, Timothy | 01/31/19 | Prepare for and attend community meeting regarding claims. | 2.1 | 800 | 1,680.00 |
| Berardino, Emma | 01/31/19 | Review and analyze Chelsea Collaborative claim questions. | 2.7 | 400 | 1,080.00 |
| Martin, Timothy | 01/31/19 | Call with J. Sorondo (HBA) to review BMS import template. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 01/31/19 | Lookup Chelsea Collaborative claims for meeting. | 1.0 | 650 | 650.00 |
| Martin, Timothy | 01/31/19 | Review procedures for mass mailing of notices. | 0.7 | 800 | 560.00 |
| Sorondo, Jean-Louis | 01/31/19 | Discuss mailing NCA / D with J. Miller (KCC). | 0.3 | 650 | 195.00 |
| McCormack, David | 02/01/19 | Review additional zero-dollar claimants who have contacted the Trustee to determine whether a different claim amount is appropriate. | 1.5 | 475 | 712.50 |
| Sorondo, Jean-Louis | 02/01/19 | Research net zero claimants that provided support and update claim register. | 3.8 | 650 | 2,470.00 |
| Sorondo, Jean-Louis | 02/01/19 | Perform claim research and lookup for meeting with Brazilian women's group. | 1.5 | 650 | 975.00 |
| Martin, Timothy | 02/01/19 | Analyze creditor activity for creditors at 1/31 community meeting. | 3.8 | 800 | 3,040.00 |
| Sorondo, Jean-Louis | 02/04/19 | Research claims with support and update claim register. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 02/04/19 | Lookup net zero claimants that provided support and update claim register. | 3.7 | 650 | 2,405.00 |
| McCormack, David | 02/05/19 | Review memo on zero-dollar claims and provide comments based on review. | 1.9 | 475 | 902.50 |
| Sorondo, Jean-Louis | 02/05/19 | Summarize findings of net zero claimant research into memo. | 1.5 | 650 | 975.00 |
| Martin, Timothy | 02/05/19 | Review and revise comments to creditors regarding claims. | 1.4 | 800 | 1,120.00 |
| Sorondo, Jean-Louis | 02/05/19 | Lookup claim amounts for net zero claimants. | 3.2 | 650 | 2,080.00 |
| Sorondo, Jean-Louis | 02/06/19 | Review Net Zero claims with support to ensure no unclaimed accounts and update TelexFree database with comments for 268 claims. | 2.7 | 650 | 1,755.00 |
| McCormack, David | 02/06/19 | Review document packages for large claims that provided email responses to Trustee. | 1.4 | 475 | 665.00 |
| Sorondo, Jean-Louis | 02/06/19 | Review and update workplan for claim analysis and management. | 0.6 | 650 | 390.00 |
| Sorondo, Jean-Louis | 02/06/19 | Research claimant user accounts and Net Equity. | 0.8 | 650 | 520.00 |
| Martin, Timothy | 02/06/19 | Analyze responses to claimant Notices. | 2.6 | 800 | 2,080.00 |
| McCormack, David | 02/07/19 | Analyze creditor names to determine invalid names and review signature field to determine whether alternative names can be found. | 1.6 | 475 | 760.00 |
| Sorondo, Jean-Louis | 02/07/19 | Research and update creditor names and notice emails with signature or notice name and registration email. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 02/07/19 | Identify invalid creditor names and notice emails for net zero and net winner claimants for noticing. | 2.0 | 650 | 1,300.00 |
| Martin, Timothy | 02/07/19 | Analyze net zero claims that included support. | 2.5 | 800 | 2,000.00 |
| Martin, Timothy | 02/07/19 | Prepare questions regarding net zero claims. | 0.6 | 800 | 480.00 |
| Sorondo, Jean-Louis | 02/07/19 | Categorize net winner and net zero claims. | 2.6 | 650 | 1,690.00 |
| Sorondo, Jean-Louis | 02/08/19 | Review Caselink data import template and prepare list of questions and observations for BMS regarding data transfer. | 1.6 | 650 | 1,040.00 |
| Berardino, Emma | 02/08/19 | Draft summary of 11 claims over \$1 million for which a response was received. | 1.3 | 400 | 520.00 |
| McCormack, David | 02/08/19 | Revise workplan and claims processing flow based on internal review. | 0.6 | 475 | 285.00 |
| Berardino, Emma | 02/08/19 | Draft summary of 26 undeliverable claims over \$1 million. | 1.9 | 400 | 760.00 |
| Sorondo, Jean-Louis | 02/08/19 | Review workplan and update claim processing workflow. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 02/08/19 | Research large claims to determine actual Net Equity. | 0.5 | 650 | 325.00 |

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TELEXFREE
Services Relating to Claims Administration
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Martin, Timothy | 02/08/19 | Prepare summary of claims status for Trustee. | 2.3 | 800 | 1,840.00 |
| Sorondo, Jean-Louis | 02/08/19 | Research claims and recalculate net equity. | 0.6 | 650 | 390.00 |
| Martin, Timothy | 02/08/19 | Update schedules regarding notice status. | 1.4 | 800 | 1,120.00 |
| Sorondo, Jean-Louis | 02/11/19 | Complete review of normalized claim data and update conditionally allowed amount in Caselink template. Forward to Trustee for review. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 02/11/19 | Query database and normalize claim data for trial export to Caselink Software . | 3.7 | 650 | 2,405.00 |
| McCormack, David | 02/11/19 | Review normalized claim data for inclusion in standardized database. | 1.8 | 475 | 855.00 |
| Martin, Timothy | 02/11/19 | Update noticing schedule following discussion with KCC. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 02/12/19 | Update workplan related to creditor deadlines. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 02/12/19 | Analyze aggregation of certain creditors. | 2.3 | 800 | 1,840.00 |
| Sorondo, Jean-Louis | 02/12/19 | Prepare export file of all claims. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 02/13/19 | Analyze general claims for association with user accounts and identify companies that could have a legitimate claim. Summarize findings. | 3.2 | 650 | 2,080.00 |
| Berardino, Emma | 02/13/19 | Query, review, and correspond with Yuri Lisboan Santos, regarding a Net Winner of \$18K with no claim on file. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 02/13/19 | Perform further Validation of General Claims using name review and analysis. | 1.9 | 400 | 760.00 |
| McCormack, David | 02/13/19 | Analyze general claims and compare against net winner / zero-dollar claims. | 2.1 | 475 | 997.50 |
| Berardino, Emma | 02/13/19 | Validate General Claims using name review and analysis. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 02/14/19 | Research general claims to determine if they were participants or had a valid general claim. | 1.9 | 400 | 760.00 |
| McCormack, David | 02/14/19 | Analyze purchases of credit with respect to net winner claims filed. | 1.1 | 475 | 522.50 |
| Sorondo, Jean-Louis | 02/14/19 | Draft and provide summary of net winner and net zero claimants. | 2.1 | 650 | 1,365.00 |
| Martin, Timothy | 02/14/19 | Update KCC TelexFree website for current activity. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 02/14/19 | Draft script for creditor voicemail line. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 02/15/19 | Review posted documents and contact KCC about needed website updates. | 2.0 | 650 | 1,300.00 |
| McCormack, David | 02/16/19 | Finalize analysis of general claims versus net winner / zero-dollar claims. | 2.4 | 475 | 1,140.00 |
| Sorondo, Jean-Louis | 02/20/19 | Review support for net zero claimants to identify supported but unclaimed user accounts and generate statistics. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 02/20/19 | Query SIG database to identify direct payments made through third parties and summarize results. | 2.2 | 650 | 1,430.00 |
| Berardino, Emma | 02/21/19 | Draft summary of the 11 responses filed with the Bankruptcy Court on February 21, 2019. | 2.9 | 400 | 1,160.00 |
| McCormack, David | 02/21/19 | Review internal quality control schedule and revise as appropriate. | 1.6 | 475 | 760.00 |
| Sorondo, Jean-Louis | 02/22/19 | Prepare case study spreadsheets showing both claimed and unclaimed user accounts and transactions. | 2.7 | 650 | 1,755.00 |
| Martin, Timothy | 02/22/19 | Prepare summary of claims with transactions disputed by creditors. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 02/22/19 | Analyze SIG data in connection with meeting with creditors. | 1.8 | 800 | 1,440.00 |
| McCormack, David | 02/23/19 | Update analysis on direct payment receipts and revise based on internal discussion. | 0.6 | 475 | 285.00 |
| Martin, Timothy | 02/25/19 | Analyze SIG data related to claims filed in connection with revised TelexFree business plan. | 1.5 | 800 | 1,200.00 |
| Sorondo, Jean-Louis | 02/25/19 | Revise and prepare additional case study spreadsheets on user accounts and transactions. | 1.9 | 650 | 1,235.00 |
| Berardino, Emma | 02/25/19 | Analyze TelexFree vendor list against General Claims listing. | 1.9 | 400 | 760.00 |
| McCormack, David | 02/25/19 | Review direct payment analysis and provide comments. | 1.3 | 475 | 617.50 |
| Berardino, Emma | 02/26/19 | Update TelexFree Operating analysis. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 02/27/19 | Modify General Claims analysis to ensure no valid General claims are classified as Participant claims. | 2.1 | 400 | 840.00 |
| Martin, Timothy | 02/27/19 | Email counsel regarding net winner claims with disputed User Accounts. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 02/27/19 | Analyze claims database records related to disputed transactions. | 3.8 | 800 | 3,040.00 |
| Martin, Timothy | 02/28/19 | Prepare analysis of disputed claims for discussion with Trustee. | 1.1 | 800 | 880.00 |
| Martin, Timothy | 02/28/19 | Continue to analyze claims with disputed transaction amounts. | 2.1 | 800 | 1,680.00 |
| Berardino, Emma | 02/28/19 | Prepare a summary for Counsel of our General Claims findings. | 1.4 | 400 | 560.00 |
| Martin, Timothy | 02/28/19 | Analyze responses to claims received in claims mailbox. | 1.8 | 800 | 1,440.00 |

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TELEXFREE
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Martin, Timothy | 03/01/19 | Analyze activity and response to creditor regarding account. | 2.3 | 800 | 1,840.00 |
| Sorondo, Jean-Louis | 03/04/19 | Develop updating capabilities in management portal working with BMC. | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 03/04/19 | Review claims log for import to BMS. | 1.6 | 800 | 1,280.00 |
| Martin, Timothy | 03/04/19 | Review noticing documentation. | 0.6 | 800 | 480.00 |
| Berardino, Emma | 03/05/19 | Draft additional responses to claimants who provided substantive responses requesting more information in order to review their claim. | 3.4 | 400 | 1,360.00 |
| Martin, Timothy | 03/05/19 | Analyze responses to December 2017 notice of procedures. | 1.7 | 800 | 1,360.00 |
| Sorondo, Jean-Louis | 03/06/19 | Review requirements and draft claim detail extraction query for claims database load file. | 2.8 | 650 | 1,820.00 |
| Martin, Timothy | 03/06/19 | Analyze claims data in response to question from Trustee regarding net winner claims. | 1.7 | 800 | 1,360.00 |
| Sorondo, Jean-Louis | 03/06/19 | Prepare and validate claims database load file with all claims and relevant fields. | 2.7 | 650 | 1,755.00 |
| Berardino, Emma | 03/06/19 | Discuss claims transfers, specifically PrimeShares, with the Trustee. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 03/06/19 | Research claims on the M&K call log through 3/6/19. | 3.3 | 400 | 1,320.00 |
| Berardino, Emma | 03/07/19 | Research on claims included responded to on the court docket through 3/7/19. | 2.9 | 400 | 1,160.00 |
| Sorondo, Jean-Louis | 03/07/19 | Revise and update claims database load file per feedback from BMS. | 2.9 | 650 | 1,885.00 |
| Berardino, Emma | 03/07/19 | Finalize packages for claims filed with the court through 3/7/19. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 03/07/19 | Prepare packages for claims filed with the court through 3/7/19. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 03/08/19 | Draft summary of Top 70 (claims over \$1 million) and current status of each claim. | 3.7 | 400 | 1,480.00 |
| Sorondo, Jean-Louis | 03/08/19 | Research general claims and review contact information. | 2.3 | 650 | 1,495.00 |
| McCormack, David | 03/10/19 | Review analysis of top 70 claimants and provide comments on the same. | 1.1 | 475 | 522.50 |
| Berardino, Emma | 03/11/19 | Make requested edits to Top 70 (claims over \$1 million) summary. | 1.8 | 400 | 720.00 |
| Sorondo, Jean-Louis | 03/11/19 | Develop database queries to locate user account information for claimants who did not match into user accounts. | 2.8 | 650 | 1,820.00 |
| Berardino, Emma | 03/11/19 | Finish the status summary for all timely filed participant claims as of 3/1/19. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 03/11/19 | Develop a status summary for all timely filed participant claims as of 3/1/19. | 3.2 | 400 | 1,280.00 |
| Martin, Timothy | 03/11/19 | Prepare workplan for review of claims based on counsel's recommendations. | 1.7 | 800 | 1,360.00 |
| Martin, Timothy | 03/11/19 | Prepare summary of claims date for meeting with Trustee and counsel. | 1.0 | 800 | 800.00 |
| Sorondo, Jean-Louis | 03/11/19 | Prepare and review schedule of net zero claimants for analysis. | 2.8 | 650 | 1,820.00 |
| McCormack, David | 03/12/19 | Review matched but unclaimed User Accounts to determine potential for including unclaimed accounts in claim amounts. | 2.1 | 475 | 997.50 |
| McCormack, David | 03/12/19 | Review results of account matching algorithm for use in identifying net zero claims that failed to match accounts. | 2.2 | 475 | 1,045.00 |
| Berardino, Emma | 03/12/19 | Analyze Net Winner, Net Zero, and Late Filed claims to be included in the Status Summary. | 3.8 | 400 | 1,520.00 |
| Sorondo, Jean-Louis | 03/12/19 | Manually review script results for user account matching to determine accuracy. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 03/12/19 | Develop scripts to match net zero claimants to unclaimed user accounts. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 03/12/19 | Modify data scripts and rerun unclaimed user account matching. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 03/13/19 | Draft charts and statistics for unclaimed user account matching with potential conditionally allowed amounts. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 03/13/19 | Prepare sample claims and review support to include in unclaimed user account analysis. | 2.6 | 650 | 1,690.00 |
| Martin, Timothy | 03/13/19 | Incorporate changes to claim summary per guidance from counsel. | 1.7 | 800 | 1,360.00 |
| Berardino, Emma | 03/13/19 | Update footnotes and revisions to Claims Status Summary. | 3.4 | 400 | 1,360.00 |
| Martin, Timothy | 03/13/19 | Review various responses to Notices of Claim Disallowance. | 1.4 | 800 | 1,120.00 |
| Berardino, Emma | 03/14/19 | Finish research on claimants filed with Bankruptcy Court before the deadline. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 03/14/19 | Research claimants filed with the Bankruptcy Court before the deadline. | 3.4 | 400 | 1,360.00 |
| Berardino, Emma | 03/14/19 | Draft summary of claimants timely filed with the Bankruptcy Court. | 2.1 | 400 | 840.00 |
| Martin, Timothy | 03/14/19 | Update claim summary based on comments from counsel. | 2.3 | 800 | 1,840.00 |

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TELEXFREE
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 03/14/19 | Review and summarize email statistics for noticing. | 2.5 | 650 | 1,625.00 |
| Martin, Timothy | 03/14/19 | Review and update communications to creditors. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 03/15/19 | Review draft communication with creditors agreeing with conditionally allowed amount. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 03/15/19 | Draft findings and documentation for net zero unclaimed user account matching. | 2.2 | 650 | 1,430.00 |
| McCormack, David | 03/15/19 | Review findings of unmatched User Account analysis and provide comments. | 2.0 | 475 | 950.00 |
| Berardino, Emma | 03/15/19 | Perform further revisions to Status Update Summary. | 3.8 | 400 | 1,520.00 |
| Martin, Timothy | 03/15/19 | Review the docket for motions related to bar date. | 1.2 | 800 | 960.00 |
| Sorondo, Jean-Louis | 03/18/19 | Initiate research into large net loser claims to understand potential net equity calculation and aggregation issues associated with them. | 3.3 | 650 | 2,145.00 |
| Sorondo, Jean-Louis | 03/18/19 | Query database for all claims over \$25,000 that were not objected to and review results. | 2.2 | 650 | 1,430.00 |
| McCormack, David | 03/18/19 | Analyze certain large net loser claims in light of potential over aggregation. | 2.0 | 475 | 950.00 |
| Martin, Timothy | 03/18/19 | Update status of claimants receiving notices of claim disallowance. | 2.6 | 800 | 2,080.00 |
| Berardino, Emma | 03/18/19 | Draft flowchart for resolution of each unresolved claim bucket. | 2.6 | 400 | 1,040.00 |
| Martin, Timothy | 03/18/19 | Prepare summary of claims by category at request of Trustee. | 1.3 | 800 | 1,040.00 |
| Sorondo, Jean-Louis | 03/19/19 | Review results of unclaimed net winner account analysis and calibrate scripts to improve matching. | 2.4 | 650 | 1,560.00 |
| Sorondo, Jean-Louis | 03/19/19 | Draft scripts to find potentially unclaimed net winner accounts to large net winner claims. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 03/19/19 | Rerun unclaimed net winner account analysis and identify largest discrepancies. | 2.6 | 650 | 1,690.00 |
| Berardino, Emma | 03/19/19 | Analyze claims with responses on the court docket through 3/19/19. | 2.1 | 400 | 840.00 |
| Martin, Timothy | 03/19/19 | Analyze status of claims sent by physical mail. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 03/19/19 | Update schedule of claim status. | 2.6 | 800 | 2,080.00 |
| Sorondo, Jean-Louis | 03/20/19 | Prepare initial statistics on impact of unmatched net winner user accounts on the claim population. | 3.7 | 650 | 2,405.00 |
| McCormack, David | 03/20/19 | Review initial statistics on unmatched User Accounts and provide comments. | 0.7 | 475 | 332.50 |
| Berardino, Emma | 03/20/19 | Refine the court docket summary and proposed resolution for each. | 3.7 | 400 | 1,480.00 |
| Sorondo, Jean-Louis | 03/20/19 | Start documentation process and gather supporting examples. | 2.0 | 650 | 1,300.00 |
| Martin, Timothy | 03/20/19 | Prepare claims schedules at request of Trustee. | 2.7 | 800 | 2,160.00 |
| Berardino, Emma | 03/21/19 | Update claim register to include all information aggregated in Court Docket Analysis. | 3.9 | 400 | 1,560.00 |
| Sorondo, Jean-Louis | 03/21/19 | Draft memo summarizing findings and potential impact on claim amount of unclaimed net winner user account analysis. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 03/21/19 | Identify large claims and pull support to use as case study for unclaimed net winner user account analysis. | 2.0 | 650 | 1,300.00 |
| Sorondo, Jean-Louis | 03/21/19 | Prepare schedule for review of net loser claims linked to net winner accounts. | 2.8 | 650 | 1,820.00 |
| McCormack, David | 03/21/19 | Provide comments on draft memo of unmatched User Accounts. | 0.5 | 475 | 237.50 |
| Martin, Timothy | 03/21/19 | Review and comment on claims analysis. | 1.6 | 800 | 1,280.00 |
| Berardino, Emma | 03/22/19 | Prepare for call with Counsel regarding claim responses filed with the Bankruptcy Court. | 1.5 | 400 | 600.00 |
| McCormack, David | 03/22/19 | Analyze counterparties for net winner accounts and compare against net winner claimants. | 1.3 | 475 | 617.50 |
| Berardino, Emma | 03/22/19 | Adjustments to Court Docket Analysis following call with Counsel. | 0.6 | 400 | 240.00 |
| Martin, Timothy | 03/22/19 | Prepare schedules based on requests from Trustee and counsel. | 2.7 | 800 | 2,160.00 |
| Martin, Timothy | 03/22/19 | Prepare for meeting with Trustee regarding claims summary. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 03/25/19 | Analyze status of responses to Notices of Proposed Resolutions of Claims. | 2.9 | 800 | 2,320.00 |
| Martin, Timothy | 03/25/19 | Prepare summary of claim groupings at request of counsel. | 2.4 | 800 | 1,920.00 |
| Martin, Timothy | 03/26/19 | Analyze professional fees recovered by Trustee. | 1.7 | 800 | 1,360.00 |
| Martin, Timothy | 03/27/19 | Analyze responses to Court and compare to responses directly to Huron. | 2.6 | 800 | 2,080.00 |
| Martin, Timothy | 03/27/19 | Update schedule of Claims requested by counsel. | 1.2 | 800 | 960.00 |
| Martin, Timothy | 03/27/19 | Review Court order regarding claim procedures. | 0.6 | 800 | 480.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Martin, Timothy | 03/27/19 | Review prior analyses of net winner claims. | 1.4 | 800 | 1,120.00 |
| McCormack, David | 04/01/19 | Analyze correlation between unclaimed net winner accounts and overall over aggregation and relate findings to J. Sorondo (HBA). | 0.9 | 475 | 427.50 |
| Sorondo, Jean-Louis | 04/01/19 | Expand analysis of unclaimed net winner accounts to all claims and review results. | 2.1 | 650 | 1,365.00 |
| Berardino, Emma | 04/02/19 | Research claims of Christian Balesca Coba and Gloria Sanchez, TelexFree Participants who reached out to the Department of Justice. | 0.9 | 400 | 360.00 |
| McCormack, David | 04/02/19 | Review claim support for certain net winner claims. | 0.5 | 475 | 237.50 |
| Sorondo, Jean-Louis | 04/02/19 | Gather support for selected claims for review. | 2.3 | 650 | 1,495.00 |
| Martin, Timothy | 04/02/19 | Review and edit schedules of claims. | 3.2 | 800 | 2,560.00 |
| Martin, Timothy | 04/02/19 | Call with KCC regarding noticing. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 04/03/19 | Edit reconciliation of claims at the request of Trustee. | 2.4 | 800 | 1,920.00 |
| McCormack, David | 04/04/19 | Review status of large net loser claims. | 0.4 | 475 | 190.00 |
| Martin, Timothy | 04/04/19 | Review status of creditor negotiations. | 3.3 | 800 | 2,640.00 |
| Martin, Timothy | 04/05/19 | Modify claim reconciliation at request of Trustee. | 1.7 | 800 | 1,360.00 |
| McCormack, David | 04/08/19 | Analyze large net loser claims with no supporting documentation. | 0.9 | 475 | 427.50 |
| Martin, Timothy | 04/08/19 | Continue revisions and edits to claim reconciliation. | 1.5 | 800 | 1,200.00 |
| Martin, Timothy | 04/08/19 | Review and analyze creditor responses. | 1.2 | 800 | 960.00 |
| McCormack, David | 04/09/19 | Update analysis of net loser claims to include supporting attachment status. | 0.6 | 475 | 285.00 |
| Berardino, Emma | 04/09/19 | Draft attachment for claims where an agreement was reached in writing. | 2.7 | 400 | 1,080.00 |
| Martin, Timothy | 04/09/19 | Analyze responses from claimants in connection with claims. | 1.5 | 800 | 1,200.00 |
| Martin, Timothy | 04/09/19 | Call with KCC regarding noticing claimants. | 0.3 | 800 | 240.00 |
| McCormack, David | 04/10/19 | Continue analysis of net loser claims, including supporting documentation. | 0.8 | 475 | 380.00 |
| Martin, Timothy | 04/10/19 | Prepare updates to schedules at request of Trustee. | 3.2 | 800 | 2,560.00 |
| Martin, Timothy | 04/10/19 | Review updated schedule of resolved claims. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 04/10/19 | Draft email to BMC regarding noticing. | 0.2 | 800 | 160.00 |
| McCormack, David | 04/11/19 | Review "held back" claims and review status of same. | 0.3 | 475 | 142.50 |
| Sorondo, Jean-Louis | 04/12/19 | Update D. McCormack (HBA) of case status and discuss workplan. | 0.5 | 650 | 325.00 |
| McCormack, David | 04/12/19 | Discuss case status with J. Sorondo (HBA). | 0.5 | 475 | 237.50 |
| Martin, Timothy | 04/12/19 | Call with KCC regarding claimant noticing. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 04/15/19 | Prepare new master email list that incorporates email address changes requested by claimants. | 3.3 | 650 | 2,145.00 |
| Sorondo, Jean-Louis | 04/15/19 | Prepare detailed claim and user account analysis with support at request of T. Martin (HBA). | 1.6 | 650 | 1,040.00 |
| Berardino, Emma | 04/15/19 | Compile Noticing List Addresses incorporating all email address changes. | 3.4 | 400 | 1,360.00 |
| Sorondo, Jean-Louis | 04/15/19 | Extract email list from emails sent to telexfreeclaims.com. | 3.1 | 650 | 2,015.00 |
| Berardino, Emma | 04/15/19 | Compile all Email Address change emails. | 3.3 | 400 | 1,320.00 |
| Sorondo, Jean-Louis | 04/16/19 | Update memo on proposed revised conditionally allowed claim amounts based on unclaimed net winner accounts. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 04/16/19 | Review Net Winner and Net Zero objection letters. | 1.3 | 650 | 845.00 |
| Berardino, Emma | 04/16/19 | Update Noticing List for KCC. | 1.3 | 400 | 520.00 |
| Sorondo, Jean-Louis | 04/17/19 | Develop process for emailing net winner and net zero notices in multiple languages with BMC. | 1.6 | 650 | 1,040.00 |
| Martin, Timothy | 04/17/19 | Prepare schedules for meeting with creditor regarding discrepancies in claim. | 1.7 | 800 | 1,360.00 |
| Berardino, Emma | 04/17/19 | Email address change list quality check and testing. | 3.1 | 400 | 1,240.00 |
| Sorondo, Jean-Louis | 04/18/19 | Draft and validate queries for BMC to use to identify net winner and net zero claims for noticing. | 2.3 | 650 | 1,495.00 |
| Martin, Timothy | 04/18/19 | Review and analyze disputed claims for which no support was provided. | 1.2 | 800 | 960.00 |
| Martin, Timothy | 04/18/19 | Analyze claims where variance may be due to currency issues. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 04/18/19 | Analyze claims without User Accounts identified. | 1.7 | 800 | 1,360.00 |
| Sorondo, Jean-Louis | 04/19/19 | Update creditor names for noticing where name provided was incomplete or inaccurate. | 3.0 | 650 | 1,950.00 |
| Martin, Timothy | 04/20/19 | Prepare files for Trustee website in accordance with request from counsel. | 0.9 | 800 | 720.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 04/22/19 | Review data sources and develop plan to create list of unique user account and email addresses for service lists. | 3.0 | 650 | 1,950.00 |
| Berardino, Emma | 04/22/19 | Finalize contact information listing for each Claimant reflecting all communicated changes. | 3.2 | 400 | 1,280.00 |
| Berardino, Emma | 04/22/19 | Compile contact information listing for each Claimant reflecting all communicated changes. | 3.7 | 400 | 1,480.00 |
| Martin, Timothy | 04/22/19 | Prepare notes regarding noticing procedures for status update. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 04/22/19 | Review options for updating creditors as claims are approved. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 04/22/19 | Discuss with KCC materials to be included on Trustee website. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 04/22/19 | Review and edit materials for inclusion on Trustee website. | 2.1 | 800 | 1,680.00 |
| Martin, Timothy | 04/23/19 | Review and edit schedule of claim counterparties to reflect counsel's guidance on triangular transactions. | 2.6 | 800 | 2,080.00 |
| Martin, Timothy | 04/23/19 | Analyze counterparty analysis for select claims disputing triangular transactions. | 3.7 | 800 | 2,960.00 |
| Berardino, Emma | 04/23/19 | Draft canned email to be sent to all Insufficient Response Claimants. | 1.8 | 400 | 720.00 |
| Martin, Timothy | 04/24/19 | Discuss email noticing with BMC. | 0.7 | 800 | 560.00 |
| Berardino, Emma | 04/25/19 | Complete PDF compilations for all claimants agreeing to our resolution of their claim. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 04/25/19 | Prepare PDF compilations for all claimants agreeing to our resolution of their claim. | 2.7 | 400 | 1,080.00 |
| Martin, Timothy | 04/25/19 | Review net winner distribution report received from BMC. | 1.1 | 800 | 880.00 |
| Martin, Timothy | 04/25/19 | Review net winner letters before distributing. | 0.7 | 800 | 560.00 |
| Berardino, Emma | 04/26/19 | Discuss claims resolution workplan with J. Sorondo (HBA), partially joined by T. Martin (HBA). | 2.2 | 400 | 880.00 |
| Martin, Timothy | 04/26/19 | Call with E. Berardino (HBA) and J. Sorondo (HBA) to determine process for reviewing claims. | 0.7 | 800 | 560.00 |
| Sorondo, Jean-Louis | 04/26/19 | Review and discuss workflow plan with E. Berardino (HBA) and T. Martin (HBA). | 2.2 | 650 | 1,430.00 |
| Berardino, Emma | 04/26/19 | Develop a Claims Resolution Workplan based on the Unresolved Summary. | 1.5 | 400 | 600.00 |
| Martin, Timothy | 04/26/19 | Draft framework for review of outstanding claims. | 2.2 | 800 | 1,760.00 |
| Sorondo, Jean-Louis | 04/27/19 | Create initial draft of Visio claim analysis workflow plan and documentation. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 04/27/19 | Research and prepare initial documentation on workflow plan. | 2.8 | 650 | 1,820.00 |
| McCormack, David | 04/29/19 | Review Visio workplan document and provide comments. | 1.2 | 475 | 570.00 |
| McCormack, David | 04/30/19 | Continue review of "held back" claims and update status accordingly. | 0.7 | 475 | 332.50 |
| Martin, Timothy | 04/30/19 | Update schedules for inclusion on Trustee's creditor website. | 3.1 | 800 | 2,480.00 |
| Berardino, Emma | 04/30/19 | Create noticing attachments for KCC. | 2.0 | 400 | 800.00 |
| Sorondo, Jean-Louis | 05/01/19 | Complete and discuss workflow diagram and documentation for claim analysis with E. Berardino (HBA). | 3.3 | 650 | 2,145.00 |
| Berardino, Emma | 05/01/19 | Develop work plan for resolution of remaining 2,501 claims in collaboration with J. Sorondo (HBA). | 3.3 | 400 | 1,320.00 |
| Sorondo, Jean-Louis | 05/01/19 | Reconcile notices sent by email in claim mailbox and analyze undelivered emails. | 1.3 | 650 | 845.00 |
| Boll, Gavin | 05/01/19 | Review guidance on workflow, related processes and best practices to use. | 1.0 | 265 | 265.00 |
| Berardino, Emma | 05/01/19 | Group claims by resolution for remaining 2,501 claims. | 1.6 | 400 | 640.00 |
| Martin, Timothy | 05/01/19 | Review of claim transfer requests filed on docket. | 2.9 | 800 | 2,320.00 |
| Boll, Gavin | 05/02/19 | Address in-depth questions regarding classification analysis, and walk through multiple email examples for clarification from E. Berardino (HBA). | 1.0 | 265 | 265.00 |
| Berardino, Emma | 05/02/19 | Correspond with G. Boll (HBA) to clarifying guidance on questions regarding emails reviewed. | 0.7 | 400 | 280.00 |
| Martin, Timothy | 05/02/19 | Review and analyze claim responses related to transactions in 2014. | 2.4 | 800 | 1,920.00 |
| Berardino, Emma | 05/02/19 | Draft wave 2 Second Notice Exhibits to undeliverable addresses. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 05/02/19 | Troubleshoot undelivered emails by testing with BMC. | 2.3 | 650 | 1,495.00 |
| Martin, Timothy | 05/02/19 | Review claims response activity and dispute trends. | 3.1 | 800 | 2,480.00 |
| Sorondo, Jean-Louis | 05/03/19 | Review and summarize results of undelivered email and folder analysis for net winner and net zero noticing. | 2.0 | 650 | 1,300.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 05/03/19 | Analyze and generate statistics from email folders for net winner and net zero objection noticing. | 3.4 | 650 | 2,210.00 |
| McCormack, David | 05/03/19 | Analyze data from telexfreeclaims email box for net winner and net zero claims. | 0.5 | 475 | 237.50 |
| Sorondo, Jean-Louis | 05/04/19 | Reconcile notices delivered against notices sent for quality control purposes. | 1.7 | 650 | 1,105.00 |
| McCormack, David | 05/06/19 | Review AF Consultores claims data to determine whether net winner or net zero notices need to be sent. | 1.0 | 475 | 475.00 |
| Sorondo, Jean-Louis | 05/06/19 | Perform manual participant user account and transaction analysis and prepare exhibits for claimant. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 05/06/19 | Discuss exhibits related to user accounts and transaction analysis with T. Martin (HBA). | 0.5 | 650 | 325.00 |
| Berardino, Emma | 05/06/19 | Prepare master claims listing for uploading to the KCC claimant site. | 3.9 | 400 | 1,560.00 |
| Berardino, Emma | 05/06/19 | Draft fourth round of responses to "Insufficient Response" claimants. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 05/06/19 | Draft fifth round of responses to "Insufficient Response" claimants. | 2.4 | 400 | 960.00 |
| Boll, Gavin | 05/06/19 | Perform quality control on email review to ensure correct execution. | 0.5 | 265 | 132.50 |
| Martin, Timothy | 05/06/19 | Call with J. Sorondo (HBA) on participant user account analysis. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 05/06/19 | Review proposed resolution for disputed claims. | 2.8 | 800 | 2,240.00 |
| Berardino, Emma | 05/06/19 | Update Master Claimant Address Listing. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 05/07/19 | Update and quality check Master Claims Listing prior to KCC upload. | 3.7 | 400 | 1,480.00 |
| Martin, Timothy | 05/07/19 | Summarize the status of claims with a proposed revised resolution. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 05/07/19 | Review additional claims with a proposed resolution. | 2.1 | 800 | 1,680.00 |
| Sorondo, Jean-Louis | 05/08/19 | Format consolidated all known TelexFree Participant email addresses from multiple sources. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 05/08/19 | Review and reconcile email list of TelexFree victims against database and claim emails. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 05/08/19 | Test claim management portal update functionality and demonstrate to team. | 1.8 | 650 | 1,170.00 |
| McCormack, David | 05/08/19 | Review TelexFree participant emails to determine validity. | 0.7 | 475 | 332.50 |
| Berardino, Emma | 05/08/19 | Develop Noticing List for Second Notice claimants. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 05/08/19 | Revise wave 2 Second Notice Exhibits. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 05/09/19 | Prepare schedule of Net Winner and Net Zero undelivered notices and forward to Jeff Miller (KCC). | 2.0 | 650 | 1,300.00 |
| McCormack, David | 05/09/19 | Review status of undelivered net winner and net zero notices sent by KCC. | 0.4 | 475 | 190.00 |
| Boll, Gavin | 05/09/19 | Continue previewing emails in order to bring claim register up-to-date. | 3.5 | 265 | 927.50 |
| Sorondo, Jean-Louis | 05/09/19 | Prepare list and request claim confirmations from BMC. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 05/10/19 | Research general claims to determine if Real or Class claims and summarize results. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 05/10/19 | Prepare May claim transfer schedule with updated noticing information for KCC. | 1.0 | 650 | 650.00 |
| Boll, Gavin | 05/10/19 | Review correspondences with requested claim status and address changes. | 1.0 | 265 | 265.00 |
| Sorondo, Jean-Louis | 05/13/19 | Perform additional steps to identify Massachusetts claims miscategorized due to address issues, include in master file and correspond with T. Martin (HBA) to summarize findings. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 05/13/19 | Prepare list of Massachusetts Net Winners for T. Martin (HBA). | 2.3 | 650 | 1,495.00 |
| McCormack, David | 05/13/19 | Review analysis of Massachusetts winners and provide feedback. | 1.2 | 475 | 570.00 |
| Berardino, Emma | 05/14/19 | Update claim register to include current information from Court Docket through 5/14/19. | 2.4 | 400 | 960.00 |
| Martin, Timothy | 05/15/19 | Analyze claims where User Accounts were entered on claim form but not matched to SIG data. | 1.5 | 800 | 1,200.00 |
| Sorondo, Jean-Louis | 05/15/19 | Discuss and review hard copy mailing instructions and data with J. Miller (KCC). | 0.6 | 650 | 390.00 |
| Sorondo, Jean-Louis | 05/16/19 | Prepare list of mailed net winner and net zero claims and update claim register. | 2.9 | 650 | 1,885.00 |
| Martin, Timothy | 05/16/19 | Review proposed claim resolutions. | 1.7 | 800 | 1,360.00 |
| Martin, Timothy | 05/20/19 | Prepare for meeting with Trustee and counsel regarding claims. | 1.4 | 800 | 1,120.00 |
| Boll, Gavin | 05/20/19 | Review approximately 30 claim response emails. | 2.0 | 265 | 530.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 05/21/19 | Develop initial plan to manually review approximately 1,800 claims with objection responses. | 2.8 | 650 | 1,820.00 |
| Boll, Gavin | 05/21/19 | Read through Inbox and classify net winner / net zero responses. | 2.5 | 265 | 662.50 |
| Sorondo, Jean-Louis | 05/21/19 | Develop quality control steps for reviewed claims. | 2.0 | 650 | 1,300.00 |
| Martin, Timothy | 05/21/19 | Review and comment on Telexfree claims. | 2.4 | 800 | 1,920.00 |
| Berardino, Emma | 05/22/19 | Perform additional aggregation of Bankruptcy Court response claims requiring manual lookup and review. | 2.4 | 400 | 960.00 |
| Boll, Gavin | 05/22/19 | Read through Inbox and address approximately 10 emails that were not already categorized. | 1.5 | 265 | 397.50 |
| Berardino, Emma | 05/22/19 | Compile Bankruptcy Court response claims requiring manual lookup and review. | 2.7 | 400 | 1,080.00 |
| Boll, Gavin | 05/23/19 | Read through Inbox and classify 5 net winner / net zero responses, and re-record certain responses to ensure accuracy and completion. | 0.5 | 265 | 132.50 |
| Boll, Gavin | 05/23/19 | Read through emails and classified/updated approximately 20-25 net winner / net zero responses, claim update requests and addresses. | 3.0 | 265 | 795.00 |
| Boll, Gavin | 05/23/19 | Continue to update registry and read through emails, which included completing approximately 10 emails. | 1.5 | 265 | 397.50 |
| Boll, Gavin | 05/23/19 | Classify approximately 5 emails relating to address updates and claim status requests. | 0.5 | 265 | 132.50 |
| Berardino, Emma | 05/23/19 | Analyze support provided for claims with responses filed with the Bankruptcy Court. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 05/23/19 | Draft summary narrative of court-filed responses to provide to Trustee. | 3.9 | 400 | 1,560.00 |
| Martin, Timothy | 05/23/19 | Review schedule of claims filed with the Bankruptcy Court. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 05/23/19 | Prepare for meeting with counsel regarding claims. | 1.0 | 800 | 800.00 |
| Martin, Timothy | 05/23/19 | Review claim transfers filed on docket. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 05/23/19 | Review status of claim negotiations. | 2.7 | 800 | 2,160.00 |
| Berardino, Emma | 05/24/19 | Create first draft of Status Update Exhibit 3 for Bankruptcy Court. | 3.4 | 400 | 1,360.00 |
| Berardino, Emma | 05/24/19 | Create first draft of Status Update Exhibit 2 for Bankruptcy Court. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 05/24/19 | Create first draft of Status Update Exhibit 1 for Bankruptcy Court. | 1.8 | 400 | 720.00 |
| Martin, Timothy | 05/24/19 | Update schedules at request of Trustee. | 1.3 | 800 | 1,040.00 |
| Boll, Gavin | 05/25/19 | Review and reclassify certain entries to appropriately address claims. | 1.0 | 265 | 265.00 |
| Boll, Gavin | 05/27/19 | Identify and re-record 13 comments and update claim register. | 0.5 | 265 | 132.50 |
| Boll, Gavin | 05/28/19 | Read through approximately 15 emails and update claim register. | 1.0 | 265 | 265.00 |
| Sorondo, Jean-Louis | 05/28/19 | Work with BMC on database updates pertaining to noticing information changes including named claimant. | 1.3 | 650 | 845.00 |
| Boll, Gavin | 05/28/19 | Continue to go through shared inbox and update approximately 50-60 emails. | 3.0 | 265 | 795.00 |
| Sorondo, Jean-Louis | 05/28/19 | Edit contact information in claims database per claimant email requests. | 3.1 | 650 | 2,015.00 |
| Sorondo, Jean-Louis | 05/29/19 | Design update queries for batch updating notice information and discuss with BMC. | 1.6 | 650 | 1,040.00 |
| Martin, Timothy | 05/29/19 | Review claims in the process of negotiation. | 2.4 | 800 | 1,920.00 |
| Berardino, Emma | 05/30/19 | Continue to compile PDF packages for each manually researched claim to date. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 05/30/19 | Finalize PDF packages for each manually researched claim to date. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 05/30/19 | Compile PDF packages for each manually researched claim to date. | 3.4 | 400 | 1,360.00 |
| Boll, Gavin | 05/31/19 | Read TelexFree claimant emails, communicate complex issues to E. Berardino (HBA), and update claim registry. | 3.7 | 265 | 980.50 |
| Sorondo, Jean-Louis | 06/03/19 | Perform detailed analysis of claims and draft memo of findings per request of T. Martin (HBA). | 1.3 | 650 | 845.00 |
| Martin, Timothy | 06/03/19 | Prepare summary of claim status for meeting with Trustee. | 1.4 | 800 | 1,120.00 |
| McCormack, David | 06/03/19 | Review claim memo and provide comments. | 0.5 | 475 | 237.50 |
| Sorondo, Jean-Louis | 06/04/19 | Start analysis of top 100 Net Winners per request of T. Martin (HBA). | 3.3 | 650 | 2,145.00 |
| Sorondo, Jean-Louis | 06/04/19 | Prepare and run queries in SIG for top 100 Net Winners. | 2.5 | 650 | 1,625.00 |
| Boll, Gavin | 06/04/19 | Address and categorize net winner/net zero emails. | 3.0 | 265 | 795.00 |
| Martin, Timothy | 06/04/19 | Analyze responses to zero dollar claims. | 1.4 | 800 | 1,120.00 |
| Sorondo, Jean-Louis | 06/05/19 | Review foreign and domestic complaints filed with the Court and reconcile to current Net Winner analysis. | 3.8 | 650 | 2,470.00 |
| Boll, Gavin | 06/05/19 | Continue reading through inbox - update, categorize, and replied to approximately 40 emails. | 1.7 | 265 | 450.50 |
| Boll, Gavin | 06/05/19 | Review previous updates to registry for quality assurance. | 1.0 | 265 | 265.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 06/05/19 | Reconcile eWallet balances to Net Winner positions.. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 06/05/19 | Draft summary of findings for Net Winner analysis. | 0.8 | 650 | 520.00 |
| Grisko, Rich | 06/06/19 | Provide HBA team with summary of Claim Status and address open items. | 0.8 | 455 | 364.00 |
| Sorondo, Jean-Louis | 06/06/19 | Review status of open items and workplan with T. Martin (HBA). | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 06/06/19 | Prepare and edit analysis schedule of Top 100 Net Winners. | 3.6 | 650 | 2,340.00 |
| Berardino, Emma | 06/06/19 | Finalize Net Winner and Net Zero 2nd Notice Exhibits. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 06/06/19 | Draft Net Winner and Net Zero 2nd Notice Exhibits. | 3.1 | 400 | 1,240.00 |
| Martin, Timothy | 06/06/19 | Call with J. Sorondo (HBA) to update workplan. | 1.0 | 800 | 800.00 |
| Berardino, Emma | 06/06/19 | Aggregate Net Winner and Net Zero responses. | 3.3 | 400 | 1,320.00 |
| Martin, Timothy | 06/06/19 | Review and comment on claim negotiations. | 1.8 | 800 | 1,440.00 |
| Boll, Gavin | 06/07/19 | Process change of address requests for claimants and respond to claimant emails. | 1.3 | 265 | 344.50 |
| Berardino, Emma | 06/07/19 | Review 14 claims that required further review prior to sending a Second Notice. | 2.9 | 400 | 1,160.00 |
| Sorondo, Jean-Louis | 06/07/19 | Prepare and populate claim transfer notice for KCC and identify discrepancies. | 2.9 | 650 | 1,885.00 |
| Boll, Gavin | 06/08/19 | Complete approximately 15 registry updates. | 1.4 | 265 | 371.00 |
| Boll, Gavin | 06/09/19 | Read through, categorize and update approximately 20-40 emails and update addresses. | 2.0 | 265 | 530.00 |
| Boll, Gavin | 06/10/19 | Monitor claim response mailbox and update notice email addresses for 389 claimants. | 3.8 | 265 | 1,007.00 |
| Sorondo, Jean-Louis | 06/10/19 | Apply notice contact information updates to claims database as requested in emails. | 3.3 | 650 | 2,145.00 |
| Boll, Gavin | 06/10/19 | Continue reading through inbox and complete approximately 20 updates. | 2.0 | 265 | 530.00 |
| Boll, Gavin | 06/10/19 | Read through inbox and complete approximately 15 emails. | 1.7 | 265 | 450.50 |
| Sorondo, Jean-Louis | 06/10/19 | Discuss claim transfer template with J. Miller (KCC). | 0.5 | 650 | 325.00 |
| Martin, Timothy | 06/10/19 | Review claim status analyses and provide feedback. | 0.8 | 800 | 640.00 |
| Boll, Gavin | 06/11/19 | Read through over 100 emails, categorize and update registry accordingly. | 0.5 | 265 | 132.50 |
| McCormack, David | 06/11/19 | Analyze large net loser claims with certain characteristics in common. | 0.7 | 475 | 332.50 |
| Sorondo, Jean-Louis | 06/11/19 | Review large net loser claims over \$25,000 and draft observations. | 3.5 | 650 | 2,275.00 |
| Martin, Timothy | 06/12/19 | Analyze claims where same User Accounts were claimed by same Participant. | 2.4 | 800 | 1,920.00 |
| Boll, Gavin | 06/12/19 | Update email and address information in claims management portal. | 1.7 | 265 | 450.50 |
| Boll, Gavin | 06/12/19 | Read approximately 25 claimant emails and update registry. | 1.8 | 265 | 477.00 |
| Martin, Timothy | 06/12/19 | Review claim status schedule by amount. | 2.9 | 800 | 2,320.00 |
| Boll, Gavin | 06/13/19 | Read through, categorize and update approximately 40-60 emails and update addresses. | 3.5 | 265 | 927.50 |
| Sorondo, Jean-Louis | 06/13/19 | Prepare June claim transfer schedule with update noticing information for KCC. | 1.8 | 650 | 1,170.00 |
| Martin, Timothy | 06/13/19 | Analyze detail for claims asserting additional transactions. | 2.2 | 800 | 1,760.00 |
| McCormack, David | 06/14/19 | Review workplan for preparing claim schedules and provide comments. | 0.9 | 475 | 427.50 |
| Martin, Timothy | 06/14/19 | Draft email to KCC regarding responses to claim transfers. | 0.2 | 800 | 160.00 |
| Sorondo, Jean-Louis | 06/14/19 | Develop workplan for preparing objection schedules. | 2.3 | 650 | 1,495.00 |
| Boll, Gavin | 06/14/19 | Update addresses per email requests of claimants. | 2.0 | 265 | 530.00 |
| Martin, Timothy | 06/14/19 | Discuss status of claim negotiations. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 06/14/19 | Review net winner claim responses. | 1.0 | 800 | 800.00 |
| Berardino, Emma | 06/17/19 | Continue quality check of Claim Response email inbox to ensure no Net Winner or Net Zero responses were missed. | 3.7 | 400 | 1,480.00 |
| Berardino, Emma | 06/17/19 | Perform quality check of Claim Response email inbox to ensure no Net Winner or Net Zero responses were missed. | 3.9 | 400 | 1,560.00 |
| Sorondo, Jean-Louis | 06/17/19 | Draft schedule of claims with Objection C for detailed review. | 1.8 | 650 | 1,170.00 |
| Boll, Gavin | 06/17/19 | Update addresses in order to send out notices before deadline. | 0.5 | 265 | 132.50 |
| Martin, Timothy | 06/17/19 | Review and modify claim exhibits. | 0.8 | 800 | 640.00 |
| Berardino, Emma | 06/18/19 | Provide update on claims schedule and statistics to J. Sorondo (HBA) and discuss. | 0.7 | 400 | 280.00 |
| Sorondo, Jean-Louis | 06/18/19 | Lookup claims in claim transfer table to confirm information for KCC. | 1.0 | 650 | 650.00 |
| Berardino, Emma | 06/18/19 | Research the claim of Steven Murphy, a TelexFree Participant. | 0.9 | 400 | 360.00 |

EXHIBIT D-3

TELEXFREE
Services Relating to Claims Administration
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|----------------------|----------|--|------|------|----------|
| Sorondo, Jean-Louis | 06/18/19 | Review claim statistics and discuss with E. Berardino (HBA). | 0.7 | 650 | 455.00 |
| Sorondo, Jean-Louis | 06/18/19 | Review updated net winner and net zero schedule. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 06/18/19 | Prepare claim email lookup analysis. | 3.5 | 650 | 2,275.00 |
| Sorondo, Jean-Louis | 06/20/19 | Update claim register with transferred claim details. | 0.6 | 650 | 390.00 |
| Boll, Gavin | 06/20/19 | Update claimants requesting address changes prior to deadline for sending notices per E. Berardino (HBA) instruction. | 2.0 | 265 | 530.00 |
| Berardino, Emma | 06/20/19 | Perform claimant name analysis for incomplete or inaccurate Notice Names. | 3.1 | 400 | 1,240.00 |
| Sorondo, Jean-Louis | 06/20/19 | Perform analysis to replace inaccurate creditor names for noticing. | 2.1 | 650 | 1,365.00 |
| Boll, Gavin | 06/20/19 | Process change of address requests for claimants. | 1.0 | 265 | 265.00 |
| Martin, Timothy | 06/20/19 | Review claim objection exhibits. | 1.5 | 800 | 1,200.00 |
| Boll, Gavin | 06/21/19 | Researched mailing address formats for certain Latin American countries to ensure successful update of claims register. | 1.0 | 265 | 265.00 |
| Berardino, Emma | 06/21/19 | Update claims status summary for the Trustee's meeting with the U.S. attorney's office. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 06/21/19 | Update and review TelexFree Status Memo for the U.S. Attorney's office. | 1.6 | 400 | 640.00 |
| Boll, Gavin | 06/21/19 | Continue progress on updating addresses in the BMC Group portal. | 3.5 | 265 | 927.50 |
| Martin, Timothy | 06/21/19 | Review Trustee's draft memo regarding case status. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 06/21/19 | Prepare schedule of claims for Trustee. | 0.9 | 800 | 720.00 |
| Boll, Gavin | 06/22/19 | Continue address updating for claimants in the BMC Group portal. | 2.5 | 265 | 662.50 |
| Boll, Gavin | 06/24/19 | Research Chinese address formats due to claimant requesting address updates for a group of claims in China. | 1.4 | 265 | 371.00 |
| Berardino, Emma | 06/25/19 | Research and review listing of User Accounts in comparison with previously allowed User Accounts to ensure User Accounts are not used twice. | 3.8 | 400 | 1,520.00 |
| Berardino, Emma | 06/25/19 | Create master list of all newly allowed User Accounts to ensure they do not conflict with previously allowed User Accounts. | 3.7 | 400 | 1,480.00 |
| Luedtke, Christopher | 06/25/19 | Verify claimant names associated with net zero/net winner names and call with E. Berardino (HBA) for instruction. | 2.0 | 455 | 910.00 |
| Boll, Gavin | 06/25/19 | Complete claimant address update requests in database. | 1.0 | 265 | 265.00 |
| Sorondo, Jean-Louis | 06/26/19 | Prepare claim details and provide instruction to C. Luedtke (HBA) for claim review. | 2.3 | 650 | 1,495.00 |
| Luedtke, Christopher | 06/26/19 | Verify and organize claimant names associated with net zero/net winner names. | 3.0 | 455 | 1,365.00 |
| Sorondo, Jean-Louis | 06/27/19 | Update claim transfer table and observations for J. Miller (KCC) and create reconciled list of all claim transfers to date. | 2.5 | 650 | 1,625.00 |
| Luedtke, Christopher | 06/27/19 | Address questions with E. Berardino (HBA) regarding format and net zero notices for 15 tabs of 250 Net Zero Notices. | 3.0 | 455 | 1,365.00 |
| Berardino, Emma | 06/27/19 | Begin process determination for second noticing of Net Winner and Net Zero claimants. | 3.6 | 400 | 1,440.00 |
| Berardino, Emma | 06/27/19 | Review of Noticing Name for Net Winner and Net Zero claims. | 1.2 | 400 | 480.00 |
| Luedtke, Christopher | 06/28/19 | Create 15 tabs of 250 Net Winner Notices. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 06/28/19 | Create 16 tabs of 250 Net Winner Notices. | 2.0 | 455 | 910.00 |
| Berardino, Emma | 06/28/19 | Compile Net Winner noticing exhibits. | 3.4 | 400 | 1,360.00 |
| Berardino, Emma | 06/28/19 | Compile Net Zero noticing exhibits. | 3.1 | 400 | 1,240.00 |
| Sorondo, Jean-Louis | 07/01/19 | Lookup User Accounts in TelexFree database to make claim determinations. | 1.7 | 650 | 1,105.00 |
| Sorondo, Jean-Louis | 07/02/19 | Provide G. Boll (HBA) with guidance on claims review assignment and walk through process. | 1.5 | 650 | 975.00 |
| Boll, Gavin | 07/02/19 | Call with J. Sorondo (HBA) regarding claim review procedures. | 1.5 | 265 | 397.50 |
| Boll, Gavin | 07/09/19 | Complete approximately 35-40 emails and update registry accordingly. | 3.5 | 265 | 927.50 |
| Sorondo, Jean-Louis | 07/10/19 | Draft summary of 125 claims filed by one claim agent, both objected to and not objected to, to better understand how the claims are related. | 2.9 | 650 | 1,885.00 |
| Sorondo, Jean-Louis | 07/10/19 | Lookup and analyze claim and user accounts associated with claimant at request of Trustee and provide summary of findings. | 0.8 | 650 | 520.00 |
| Boll, Gavin | 07/10/19 | Work with J. Sorondo (HBA) on claim analysis and process for gathering support. | 2.0 | 265 | 530.00 |
| Sorondo, Jean-Louis | 07/11/19 | Work with G. Boll (HBA) and provide guidance on claim review process and strategy. | 2.0 | 650 | 1,300.00 |

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TELEXFREE
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| Name | Date | Description | Time | Rate | Amount |
|----------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 07/11/19 | Lookup notice information for claim transfers and provide to KCC. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 07/11/19 | Discuss claim review status with D. McCormack (HBA). | 0.3 | 650 | 195.00 |
| McCormack, David | 07/11/19 | Review claim review workplan with J. Sorondo (HBA). | 0.3 | 475 | 142.50 |
| Sorondo, Jean-Louis | 07/12/19 | Perform additional review of resolved claims for quality control and update findings. | 2.0 | 650 | 1,300.00 |
| McCormack, David | 07/12/19 | Review SQL database training for claim searches with J. Sorondo (HBA). | 0.3 | 475 | 142.50 |
| Sorondo, Jean-Louis | 07/15/19 | Pull and organize support for reviewed and resolved claims, copy into folders, and reconcile against spreadsheet. | 2.9 | 650 | 1,885.00 |
| Sorondo, Jean-Louis | 07/15/19 | Organize support for reviewed and resolved claims and copy into folders. | 2.5 | 650 | 1,625.00 |
| Boll, Gavin | 07/16/19 | Continue data gathering and organize claimant support to make claim determinations. | 2.5 | 265 | 662.50 |
| Sorondo, Jean-Louis | 07/16/19 | Draft summary and update T. Martin (HBA) on status of resolved and pending claims. | 0.6 | 650 | 390.00 |
| Sorondo, Jean-Louis | 07/16/19 | Address resolved claims and analysis with E. Berardino (HBA). | 1.7 | 650 | 1,105.00 |
| Boll, Gavin | 07/16/19 | Address questions and walkthrough new assignment. | 0.6 | 265 | 159.00 |
| Sorondo, Jean-Louis | 07/16/19 | Assist C. Luedtke (HBA) with claim review. | 2.3 | 650 | 1,495.00 |
| Boll, Gavin | 07/16/19 | Address open items with C. Luedtke (HBA). | 1.0 | 265 | 265.00 |
| Martin, Timothy | 07/17/19 | Review claims for which the claimant indicated a desire to settle. | 1.1 | 800 | 880.00 |
| Boll, Gavin | 07/17/19 | Conduct Net Winner/Net Zero analysis for J. Sorondo (HBA). | 1.0 | 265 | 265.00 |
| Sorondo, Jean-Louis | 07/18/19 | Identify and review 81 claims where Net Equity resolved to zero and determine claims are true net zero claims. | 2.7 | 650 | 1,755.00 |
| Boll, Gavin | 07/18/19 | Review status on claim information gathering, and make necessary corrections to the folders to correct data. | 3.0 | 265 | 795.00 |
| Sorondo, Jean-Louis | 07/18/19 | Review 207 Net Zero claims and identify 45 claims with a net loss per information provided in claims. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 07/19/19 | Calculate revised conditionally allowed amount for 45 claims with net loss and begin process of pulling support into folders. | 2.0 | 650 | 1,300.00 |
| Sorondo, Jean-Louis | 07/19/19 | Identify 44 Net Winner claims that may have resulted from improperly filed claims and claimant may actually be a net loser. | 2.0 | 650 | 1,300.00 |
| Sorondo, Jean-Louis | 07/19/19 | Review 208 Net Winner claims and verify that 164 are true net winners with high confidence. | 2.0 | 650 | 1,300.00 |
| Luedtke, Christopher | 07/19/19 | Call with G. Boll (HBA) on the status of claims review process and address open questions. | 0.5 | 455 | 227.50 |
| Boll, Gavin | 07/19/19 | Discuss unresolved claim review strategy with C. Luedtke (HBA). | 0.5 | 265 | 132.50 |
| Luedtke, Christopher | 07/19/19 | Recalculate net claim of 6 overlapping claims. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 07/19/19 | Review 6 claims with overlapping user names. | 1.5 | 455 | 682.50 |
| Sorondo, Jean-Louis | 07/22/19 | Begin manual review of 44 Net Winner claims. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 07/23/19 | Review draft motions regarding net winner and net zero claims and complete open items for A. Lizotte (M&K). | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 07/23/19 | Review and analyze transferred claims and prepare schedule for KCC with claim status and observations. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 07/23/19 | Review final PDF version of motion exhibits and send to A. Lizotte (M&K) for review and discussion. | 1.3 | 650 | 845.00 |
| Berardino, Emma | 07/23/19 | Finalize Exhibit A's for Net Winner and Net Zero claims. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 07/23/19 | Draft notices and motions for Net Winner claims. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 07/23/19 | Draft notices and motions for Net Zero claims. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 07/24/19 | Compile and populate Net Winner notice exhibits 17-31 to include proper headers and notice numbers. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 07/24/19 | Compile and populate Net Winner notice exhibits 1-16 to include proper headers and notice numbers. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 07/24/19 | Compile and populate Net Zero notice exhibits 1-15 to include proper headers and notice numbers. | 2.1 | 400 | 840.00 |
| Sorondo, Jean-Louis | 07/24/19 | Continue manual analysis of Net Winner claims with objection responses and gather support. | 3.7 | 650 | 2,405.00 |
| Sorondo, Jean-Louis | 07/25/19 | Research and prepare analysis of claims associated with large net loser claimant that also filed a net winner claim. | 1.8 | 650 | 1,170.00 |
| Berardino, Emma | 07/25/19 | Populate the Spanish Notices and Motions for the Net Zero claimants. | 1.6 | 400 | 640.00 |
| Berardino, Emma | 07/25/19 | Populate the English Notices and Motions for the Net Zero claimants. | 1.3 | 400 | 520.00 |

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TELEXFREE
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| Name | Date | Description | Time | Rate | Amount |
|----------------------|----------|--|------|------|----------|
| Berardino, Emma | 07/25/19 | Populate the English Notices and Motions for Net Winner claimants. | 1.6 | 400 | 640.00 |
| Berardino, Emma | 07/25/19 | Populate the Spanish Notices and Motions for Net Winner claimants. | 1.5 | 400 | 600.00 |
| Berardino, Emma | 07/25/19 | Revise 48 English Net Winner and Net Zero notice exhibits. | 3.2 | 400 | 1,280.00 |
| Sorondo, Jean-Louis | 07/25/19 | Continue analysis of net winner claims. | 3.4 | 650 | 2,210.00 |
| Berardino, Emma | 07/26/19 | Populate the 96 Portuguese Notices and Motions for Net Winner claimants. | 2.0 | 400 | 800.00 |
| Berardino, Emma | 07/26/19 | Populate the 96 Portuguese Notices and Motions for Net Zero claimants. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 07/26/19 | Revise 288 Notices and Motions in English, Portuguese, and Spanish. | 2.5 | 400 | 1,000.00 |
| Sorondo, Jean-Louis | 07/26/19 | Review additional modifications to net winner and net zero motions. | 2.2 | 650 | 1,430.00 |
| Berardino, Emma | 07/29/19 | Complete revisions and finalize the 96 Portuguese Notices and Motions. | 2.2 | 400 | 880.00 |
| Boll, Gavin | 07/29/19 | Collaborate with E. Berardino (HBA) on allowed claims quality review. | 3.5 | 265 | 927.50 |
| Sorondo, Jean-Louis | 07/29/19 | Review and update net winner and net zero motions with hearing dates. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 07/29/19 | Prepare noticing list for net winner and net zero claimants for KCC. | 2.7 | 650 | 1,755.00 |
| Berardino, Emma | 07/29/19 | Complete revisions and finalize the 96 Spanish Notices and Motions. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 07/29/19 | Complete revisions and finalize the 96 English Notices and Motions. | 2.9 | 400 | 1,160.00 |
| Sorondo, Jean-Louis | 07/29/19 | Perform quality control on resolved claims. | 1.4 | 650 | 910.00 |
| Sorondo, Jean-Louis | 07/30/19 | Research and work with BMC to determine best way to pull updated noticing information from claims database. | 1.9 | 650 | 1,235.00 |
| Luedtke, Christopher | 07/30/19 | Create Net Zero overall list and compare to original list with new edits to send to E. Berardino (HBA). | 2.0 | 455 | 910.00 |
| Berardino, Emma | 07/30/19 | Create PDF packages including all of the noticing documents for Net Winner claimants. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 07/30/19 | Create PDF packages including all of the noticing documents for Net Zero claimants. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 07/30/19 | Compile noticing list for KCC for Net Zero claimants. | 3.4 | 400 | 1,360.00 |
| Sorondo, Jean-Louis | 07/30/19 | Prepare updated noticing lists and send to KCC. | 2.8 | 650 | 1,820.00 |
| Berardino, Emma | 07/31/19 | Finalize PDF packages for the 1st-16th noticing documents for Net Winner claimants. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 07/31/19 | Finalize PDF packages for the 7th-31st noticing documents for Net Winner claimants. | 2.6 | 400 | 1,040.00 |
| Boll, Gavin | 07/31/19 | Prepare and review Exhibit A Notices, additionally update portions of information. | 3.0 | 265 | 795.00 |
| Berardino, Emma | 07/31/19 | Finalize PDF packages for the 1st-15th noticing documents for Net Zero claimants. | 3.1 | 400 | 1,240.00 |
| Sorondo, Jean-Louis | 07/31/19 | Perform quality control on all motions and exhibits to send in final form. | 3.0 | 650 | 1,950.00 |
| McCormack, David | 07/31/19 | Perform quality review of motions and exhibits to be filed with the Court. | 0.9 | 475 | 427.50 |
| Boll, Gavin | 07/31/19 | Prepare instructional overview and complete update of Exhibits A Notices. | 0.3 | 265 | 79.50 |
| Luedtke, Christopher | 07/31/19 | Review and analyze new processes of reviewing unobjected claims. | 1.0 | 455 | 455.00 |
| Boll, Gavin | 07/31/19 | Review and update Exhibit A Notices. | 3.0 | 265 | 795.00 |
| McCormack, David | 08/01/19 | Review Net Zero Notices and related attachments for completeness and accuracy. | 1.8 | 475 | 855.00 |
| Berardino, Emma | 08/01/19 | Revise paper mailed Net Zero Notices in Spanish and Portuguese. | 2.4 | 400 | 960.00 |
| Boll, Gavin | 08/01/19 | Collaborate on allowed claims project with C. Luedtke (HBA). | 3.0 | 265 | 795.00 |
| Berardino, Emma | 08/01/19 | Revise Net Zero Notices in Portuguese. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 08/01/19 | Revise Net Zero Notices in Spanish. | 2.3 | 400 | 920.00 |
| McCormack, David | 08/02/19 | Review exhibit attachment notices related to zero claimant servicing. | 0.8 | 475 | 380.00 |
| Berardino, Emma | 08/02/19 | Modify second draft of Net Zero packages for KCC noticing. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 08/02/19 | Create noticing list for all Net Zero claimants. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 08/05/19 | Finalize second draft of Net Zero packages prior to KCC noticing. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 08/05/19 | Complete second draft of Net Winner packages for KCC noticing. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 08/05/19 | Modify Net Zero notices to incorporate final feedback. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 08/05/19 | Quality control noticing list all Net Zero claimants. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 08/06/19 | Update English motions to disallow Net Zero claims. | 1.9 | 400 | 760.00 |
| McCormack, David | 08/08/19 | Analyze claimants for which net zero claims were filed and a request to update contact information was made. | 0.7 | 475 | 332.50 |

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TELEXFREE
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| Name | Date | Description | Time | Rate | Amount |
|----------------------|----------|--|------|------|----------|
| McCormack, David | 08/08/19 | Analyze claimants with net zero claims and a request to update contact information was made. | 0.1 | 475 | 47.50 |
| Berardino, Emma | 08/08/19 | Update KCC noticing list for Net Zero claims. | 1.1 | 400 | 440.00 |
| Berardino, Emma | 08/09/19 | Perform additional modifications to the Net Winner packages for KCC. | 1.8 | 400 | 720.00 |
| McCormack, David | 08/12/19 | Update claim register for new contact information based on specific requests received through 8/12. | 0.2 | 475 | 95.00 |
| Luedtke, Christopher | 08/12/19 | Modify net winner notices 1-31 for date changes and add response dates of September 13 and hearing date of October 2nd. | 1.0 | 455 | 455.00 |
| Luedtke, Christopher | 08/12/19 | Review all previous changes completed for notices and motions in Portuguese and Spanish. | 1.0 | 455 | 455.00 |
| Luedtke, Christopher | 08/12/19 | Edit motions including the title of first, second, third, etc. motion to disallow. | 1.5 | 455 | 682.50 |
| Berardino, Emma | 08/12/19 | Continue to check Net Winner notices and motions for quality control. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 08/12/19 | Finalize Net Winner notices and motions for KCC noticing. | 1.6 | 400 | 640.00 |
| Berardino, Emma | 08/12/19 | Quality control Net Winner notices and motions. | 2.4 | 400 | 960.00 |
| Luedtke, Christopher | 08/12/19 | Make additional changes to motions 1 to 32. | 2.0 | 455 | 910.00 |
| Berardino, Emma | 08/12/19 | Quality control Net Winner noticing list. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 08/13/19 | Finish creation of the Net Winner packages with updated notices and motions. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 08/13/19 | Create Net Winner packages with updated notices and motions. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 08/13/19 | Perform final quality control of Net Winner packages. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 08/19/19 | Review the Trustee's status memo for accuracy and completeness. | 1.6 | 400 | 640.00 |
| McCormack, David | 08/20/19 | Query TelexFree database to analyze Participant transactions related to Direct Receipts. | 0.2 | 475 | 95.00 |
| McCormack, David | 08/21/19 | Continue analysis of Participant transactions related to Direct Receipts. | 0.2 | 475 | 95.00 |
| Sorondo, Jean-Louis | 08/21/19 | Review motions to disallow net winner claims. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 08/22/19 | Prepare claim transfer spreadsheet, research and provide comments on claims and send to J. Miller (KCC). | 2.0 | 650 | 1,300.00 |
| Boll, Gavin | 08/22/19 | Prepare support folders with claim documentation used to make decisions to support or disallow claims. | 2.0 | 265 | 530.00 |
| McCormack, David | 08/22/19 | Analyze and verify Participant data where Participant requested an email or physical address change. | 0.5 | 475 | 237.50 |
| Boll, Gavin | 08/22/19 | Investigate validity of claimant evidence and create support folders. | 2.0 | 265 | 530.00 |
| Martin, Timothy | 08/23/19 | Review updated claim status schedule in advance of meeting with Trustee. | 1.3 | 800 | 1,040.00 |
| Berardino, Emma | 08/27/19 | Quality control Master Claims Register to ensure all review information is current. | 1.6 | 400 | 640.00 |
| Martin, Timothy | 08/27/19 | Review and edit claims status schedule and discuss with counsel. | 1.5 | 800 | 1,200.00 |
| Boll, Gavin | 08/28/19 | Collaborate with E. Berardino (HBA) to revise template to track Net Winner & Net Zero responses. | 0.3 | 265 | 79.50 |
| Berardino, Emma | 08/28/19 | Discuss template for tracking Net Winner & Net Zero responses with G. Boll (HBA). | 0.3 | 400 | 120.00 |
| Boll, Gavin | 08/28/19 | Create a template to track Net Winner & Net Zero claims per guidance from team. | 2.2 | 265 | 583.00 |
| Berardino, Emma | 08/28/19 | Create plan for Net Winner and Net Zero review process. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 08/28/19 | Manually review top 15 large net loser claims. | 3.5 | 650 | 2,275.00 |
| McCormack, David | 09/04/19 | Analyze Participants who filed claims that were objected to and update claim register for same. | 0.7 | 475 | 332.50 |
| Berardino, Emma | 09/05/19 | Continue court docket analysis for items related to Net Winner/Net Zero responses. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 09/05/19 | Review court docket for items related to Net Winner/Net Zero responses. | 1.9 | 400 | 760.00 |
| Boll, Gavin | 09/05/19 | Research net winner and net zero responses, and update claim register. | 2.8 | 265 | 742.00 |
| Boll, Gavin | 09/05/19 | Continue to research and compile Net Winner and Net Zero responses. | 1.5 | 265 | 397.50 |
| Sorondo, Jean-Louis | 09/06/19 | Prepare additional September claim transfer spreadsheet and send to J. Miller (KCC). | 2.0 | 650 | 1,300.00 |
| Berardino, Emma | 09/06/19 | Review claims transfers for KCC noticing. | 2.7 | 400 | 1,080.00 |
| Boll, Gavin | 09/09/19 | Collaborate with E. Berardino (HBA) to assemble a document regarding Net Zero claims to facilitate the noticing process. | 3.0 | 265 | 795.00 |

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TELEXFREE
Services Relating to Claims Administration
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| Name | Date | Description | Time | Rate | Amount |
|----------------------|----------|---|------|------|----------|
| Boll, Gavin | 09/09/19 | Edit document containing all of the Net Winner/Net Zero responses and send to E. Berardino (HBA) for review. | 0.8 | 265 | 212.00 |
| Sorondo, Jean-Louis | 09/11/19 | Prepare updated claim summary for claims filed under same registration. | 2.4 | 650 | 1,560.00 |
| Berardino, Emma | 09/11/19 | Finalize listing of court-filed responses for Net Zero claims. . | 2.1 | 400 | 840.00 |
| Boll, Gavin | 09/13/19 | Add Net Winner and Net Zero responses to claim register. | 0.8 | 265 | 212.00 |
| Boll, Gavin | 09/16/19 | Read through emails and add net winner and net zero responses to tracking document. | 1.7 | 265 | 450.50 |
| Sorondo, Jean-Louis | 09/16/19 | Perform claim analysis and summarize findings at request of Trustee and counsel. | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 09/16/19 | Identify claims that may contain unrelated user accounts and review a sample. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 09/16/19 | Prepare September claim transfer spreadsheet and send to J. Miller (KCC). | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 09/16/19 | Draft database queries to identify potentially over-aggregated claims. | 2.5 | 650 | 1,625.00 |
| Berardino, Emma | 09/16/19 | Analyze Net Zero claims where claimant responded to the Second Notice. | 2.5 | 400 | 1,000.00 |
| Luedtke, Christopher | 09/17/19 | Verify net equity for claims 107786, 72371, 36542, 117300, 117693 to verify net winner claims using SQL search. | 2.0 | 455 | 910.00 |
| Boll, Gavin | 09/17/19 | Gather documentation for Net Winner & Net Zero claim emails for use in court by T. Martin (HBA). | 2.7 | 265 | 715.50 |
| Sorondo, Jean-Louis | 09/17/19 | Revise database analysis to identify over-aggregated claims. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 09/17/19 | Review sample claims flagged as potentially over-aggregated. | 2.1 | 650 | 1,365.00 |
| Boll, Gavin | 09/18/19 | Read through claim inbox emails and update the Net Winner/ Net Zero tracking document for court hearing. | 2.0 | 265 | 530.00 |
| Sorondo, Jean-Louis | 09/18/19 | Revise and test database queries to assist in transaction level claim analysis. | 3.5 | 650 | 2,275.00 |
| Martin, Timothy | 09/18/19 | Analyze account detail for claimants disputing claims. | 1.9 | 800 | 1,520.00 |
| Berardino, Emma | 09/18/19 | Aggregate data for Net Zero hearing on Tuesday 9/24. | 1.5 | 400 | 600.00 |
| Boll, Gavin | 09/19/19 | Read through emails and update tracker for E. Berardino (HBA). | 1.2 | 265 | 318.00 |
| Sorondo, Jean-Louis | 09/19/19 | Update claim review findings and gather additional support. | 1.7 | 650 | 1,105.00 |
| Berardino, Emma | 09/19/19 | Prepare for Net Zero hearing on Tuesday 9/24/19. | 2.5 | 400 | 1,000.00 |
| Boll, Gavin | 09/19/19 | Review approximately 10 claimant emails. | 0.7 | 265 | 185.50 |
| Berardino, Emma | 09/20/19 | Perform further analysis of Net Zero SQL findings related to responses with the court for 9/24 hearing. | 1.9 | 400 | 760.00 |
| Sorondo, Jean-Louis | 09/20/19 | Query claims database and review results of large block of claim filed under same registration (125). | 1.6 | 650 | 1,040.00 |
| Boll, Gavin | 09/20/19 | Compile address data for T. Martin (HBA) to utilize while in court. | 0.3 | 265 | 79.50 |
| Berardino, Emma | 09/20/19 | Continue Net Winner Notices 1-16 response analysis. | 1.6 | 400 | 640.00 |
| Berardino, Emma | 09/20/19 | Analyze Net Winner Notices 1-16 responses. | 1.5 | 400 | 600.00 |
| Berardino, Emma | 09/20/19 | Prepare for Net Zero hearing 9/24. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 09/22/19 | Research Net Winner claims for Bankruptcy Court hearing. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 09/23/19 | Research Net Zero responses to determine if there are any viable User Accounts associated with the claimant. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 09/23/19 | Prepare Net Zero summary with narratives in preparation for Bankruptcy Court hearing 9/24/19. | 2.3 | 400 | 920.00 |
| Martin, Timothy | 09/23/19 | Review account detail for claims where the claimant disputed the proposed allowance amount. | 1.6 | 800 | 1,280.00 |
| Martin, Timothy | 09/23/19 | Review net zero claims analysis and notices with J. Sorondo and E. Berardino (both HBA). | 1.0 | 800 | 800.00 |
| Sorondo, Jean-Louis | 09/23/19 | Discuss net zero claims for notices with T. Martin and E. Berardino (both HBA). | 1.0 | 650 | 650.00 |
| Berardino, Emma | 09/23/19 | Call with T. Martin and J. Sorondo (HBA) on net zero claims summary. | 1.0 | 400 | 400.00 |
| Martin, Timothy | 09/23/19 | Analyze credit activity for both 2012 and 2014. | 1.3 | 800 | 1,040.00 |
| Berardino, Emma | 09/24/19 | Finalize listing of respondents to 1-16 Net Winner notices for the October 2nd hearing. | 2.2 | 400 | 880.00 |
| Sorondo, Jean-Louis | 09/24/19 | Perform quality control on 125 claim review and summarize findings. | 3.4 | 650 | 2,210.00 |
| Berardino, Emma | 09/24/19 | Attend Net Zero Court hearing telephonically and take notes. | 0.5 | 400 | 200.00 |
| Boll, Gavin | 09/24/19 | Update Net Winner Response Tracker for E. Berardino (HBA). | 0.5 | 265 | 132.50 |
| Berardino, Emma | 09/24/19 | Prepare for Net Zero court hearing. | 1.2 | 400 | 480.00 |

EXHIBIT D-3

TELEXFREE
Services Relating to Claims Administration
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Sorondo, Jean-Louis | 09/25/19 | Research transferred claims and provide update template to J. Miller (KCC). | 1.6 | 650 | 1,040.00 |
| Boll, Gavin | 09/25/19 | Review Net winner / net zero responses received since prior day. | 0.5 | 265 | 132.50 |
| Sorondo, Jean-Louis | 09/25/19 | Review claims order exhibit and provide comments. | 0.5 | 650 | 325.00 |
| McCormack, David | 09/26/19 | Review claims and related Participant data for certain Net Winner claimants. | 0.5 | 475 | 237.50 |
| Berardino, Emma | 09/26/19 | Review Bankruptcy Court docket through 9/25/19. | 1.7 | 400 | 680.00 |
| McCormack, David | 09/27/19 | Query TelexFree database to analyze certain Direct Receipts and Direct Payments for Net Winner Participants. | 0.4 | 475 | 190.00 |
| Berardino, Emma | 10/01/19 | Research on Dora Yajaira Mondragon's 10 Net Winner claims. | 0.9 | 400 | 360.00 |
| Berardino, Emma | 10/01/19 | Prepare for Net Winner hearing 10/2/19. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 10/02/19 | Prepare Net Winner hearing for responses to 17-32 notices. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 10/02/19 | Attend Net Winner hearing for responses to 1-16 notices. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 10/03/19 | Notice Net Winners respondents appearing on the 17-32 notices regarding the court hearing and dial-in information. | 1.3 | 400 | 520.00 |
| Sorondo, Jean-Louis | 10/03/19 | Develop analysis of net loser claims with strong connection to net winner accounts for review. | 3.2 | 650 | 2,080.00 |
| McCormack, David | 10/03/19 | Continue analysis of direct transactions for certain Net Winners. | 0.2 | 475 | 95.00 |
| Martin, Timothy | 10/03/19 | Analyze SQL downloads for claims subject to claim hearing. | 2.2 | 800 | 1,760.00 |
| Berardino, Emma | 10/03/19 | Research Net Winner respondents to the 17-32 notices. | 1.5 | 400 | 600.00 |
| McCormack, David | 10/04/19 | Finalize analysis of Direct Payments & Direct Receipts for certain Net Winners. | 0.5 | 475 | 237.50 |
| Sorondo, Jean-Louis | 10/04/19 | Prepare October claim transfer spreadsheet and send to J. Miller (KCC). | 1.5 | 650 | 975.00 |
| Boll, Gavin | 10/05/19 | Address and research over 30 emails for allowed, objected, and Net Winner/Net Zero claims. | 3.5 | 265 | 927.50 |
| Boll, Gavin | 10/06/19 | Recategorize claim correspondence and update claim register based on responses. | 3.2 | 265 | 848.00 |
| Boll, Gavin | 10/06/19 | Update claim register for unresolved claims based on email correspondence. | 2.3 | 265 | 609.50 |
| Sorondo, Jean-Louis | 10/07/19 | Update claim register with transferred claims and validate. | 1.8 | 650 | 1,170.00 |
| Berardino, Emma | 10/07/19 | Perform further research regarding Net Winner claims related to 17-32 notices. | 1.9 | 400 | 760.00 |
| Sorondo, Jean-Louis | 10/08/19 | Research and prepare user account and transaction analysis for claimant P. Coelho. | 1.9 | 650 | 1,235.00 |
| Berardino, Emma | 10/08/19 | Review docket entries through 10/7/19. | 0.7 | 400 | 280.00 |
| Berardino, Emma | 10/10/19 | Research on Net Winner claims with responses for which Net Loser claims were allowed. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 10/10/19 | Attend Net Winner Hearing for respondents to the 17-32 notices. | 0.9 | 400 | 360.00 |
| Berardino, Emma | 10/10/19 | Prepare for Net Winner hearing. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 10/14/19 | Perform further review of court docket and summarize through 10/14/19. | 2.1 | 400 | 840.00 |
| Sorondo, Jean-Louis | 10/15/19 | Reconcile user account net equity and validate revised conditionally allowed claim amount. | 2.9 | 650 | 1,885.00 |
| Martin, Timothy | 10/16/19 | Review revised exhibits to claims subject to claims hearing. | 1.3 | 800 | 1,040.00 |
| McCormack, David | 10/17/19 | Analyze payments received by and made to a certain Participant who requested additional information. | 0.1 | 475 | 47.50 |
| McCormack, David | 10/18/19 | Review claims filed by Participants who were issued credits by TelexFree. | 0.3 | 475 | 142.50 |
| Sorondo, Jean-Louis | 10/18/19 | Draft and test updated queries for claim counterparty analysis. | 1.1 | 650 | 715.00 |
| McCormack, David | 10/21/19 | Analyze credits issued other than those related to Manual Credits. | 0.2 | 475 | 95.00 |
| Sorondo, Jean-Louis | 10/22/19 | Reconcile added user account net equity and validate revised conditionally allowed claim amount. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 10/22/19 | Prepare updated October claim transfer schedule for J. Miller (KCC). | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 10/23/19 | Review net winner claims for potential over-aggregation issues. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 10/24/19 | Review Net Winner portal results for use in updated Objection A analysis. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 10/24/19 | Prepare updated claim transfer schedule for J. Miller (KCC). | 1.4 | 650 | 910.00 |
| Berardino, Emma | 10/29/19 | Quality control support folders for recently resolved claims to ensure all necessary documents to support the assertions is saved. | 3.1 | 400 | 1,240.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Berardino, Emma | 10/30/19 | Prepare for a call with the Trustee and Counsel regarding unresolved claims. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 10/31/19 | Prepare updated analysis for claimant I, Shikhman. | 0.6 | 650 | 390.00 |
| Martin, Timothy | 10/31/19 | Analyze accounts included in Shikhman claim. | 2.0 | 800 | 1,600.00 |
| Sorondo, Jean-Louis | 11/04/19 | Prepare and reconcile updated spreadsheet with Shikhman transactions and accounts. | 2.0 | 650 | 1,300.00 |
| McCormack, David | 11/04/19 | Review and analyze SIG tables for User Account information (representante, bonus). | 1.9 | 475 | 902.50 |
| Berardino, Emma | 11/04/19 | Revise templates for User Account Activity exhibits used for disputed claims. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 11/04/19 | Research and manual review of Igor Shikhman's User Account transactions. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 11/04/19 | Draft User Account Activity exhibit for Igor Shikhman's claim 10912-000. | 1.6 | 400 | 640.00 |
| Sorondo, Jean-Louis | 11/04/19 | Perform manual review of Igor Shikhman user accounts and transactions. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 11/04/19 | Prepare letter to Shikhman summarizing net equity in TelexFree. | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 11/05/19 | Manually review unresolved claims and update claim register. | 2.0 | 650 | 1,300.00 |
| McCormack, David | 11/05/19 | Review and analyze SIG tables for User Account information (bonus_ad, bonus_ad_archived). | 2.3 | 475 | 1,092.50 |
| Sorondo, Jean-Louis | 11/06/19 | Generate invoice report from SIG and compare to the support provided to eWallet for I. Shikhman Analysis. | 2.3 | 650 | 1,495.00 |
| McCormack, David | 11/06/19 | Update previously created queries to general User Account reports and analyze participant data. | 0.9 | 475 | 427.50 |
| Sorondo, Jean-Louis | 11/08/19 | Perform analysis of Objection C claims to determine possible under-aggregated net winner accounts that would reduce conditionally allowed amount to zero. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 11/11/19 | Continue analysis of net winner accounts not aggregated with net loser claims. | 2.0 | 650 | 1,300.00 |
| Berardino, Emma | 11/12/19 | Conduct extensive quality checks on master claims register to ensure claim amounts and allowed amounts are accurate. | 3.3 | 400 | 1,320.00 |
| Berardino, Emma | 11/12/19 | Create first draft of claims stratification by dollar amount to assist counsel in determining a convenience class. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 11/12/19 | Aggregate data for claims stratification by dollar amount to assist counsel in determining a convenience class. | 2.4 | 400 | 960.00 |
| Sorondo, Jean-Louis | 11/12/19 | Aggregate net winner accounts to net loser claims and recalculate net equity. | 2.0 | 650 | 1,300.00 |
| Berardino, Emma | 11/13/19 | Aggregate data in preparation for manual review Net Zero claims for which a response was received to the First Notice to Disallow Zero Dollar Claims. | 1.7 | 400 | 680.00 |
| Sorondo, Jean-Louis | 11/13/19 | Analyze counterparties of net loser claim transactions to identify potentially unaggregated User Accounts. | 1.9 | 650 | 1,235.00 |
| Berardino, Emma | 11/13/19 | Revise claims stratification by dollar amount to assist counsel in determining a convenience class. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 11/14/19 | Complete second draft of summary of unresolved and resolved claims utilized in Counsel's plan to incorporate team members' revisions. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 11/14/19 | Create first draft of summary of unresolved and resolved claims to include in Counsel's plan. | 1.9 | 400 | 760.00 |
| Sorondo, Jean-Louis | 11/14/19 | Identify user accounts associated with net zero claims based on manual research. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 11/14/19 | Review support provided by claimant Shikhman and match to transactions in SIG. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 11/15/19 | Prepare summary of findings for net zero claims with identified accounts and forward to E. Berardino (HBA) for review. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 11/15/19 | Review identified user accounts to associate with net zero claims and draft comments to support revised net equity. | 2.0 | 650 | 1,300.00 |
| McCormack, David | 11/15/19 | Research User Account and Net Winner information for a Participant who contacted the Trustee directly. | 0.4 | 475 | 190.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Sorondo, Jean-Louis | 11/15/19 | Develop query to search for user accounts associated with net zero claimants and review results. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 11/15/19 | Review identified user accounts to associate with net zero claims and calculate net equity. | 2.0 | 650 | 1,300.00 |
| Berardino, Emma | 11/15/19 | Finalize Claims Status Summary to include in the plan to file with the Bankruptcy Court. | 1.1 | 400 | 440.00 |
| Berardino, Emma | 11/15/19 | Quality control master listing claims resolved and unresolved as November 15th. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 11/15/19 | Research regarding the Zagarella family's intertwining User Accounts. | 1.9 | 400 | 760.00 |
| McCormack, David | 11/18/19 | Review methodology for matching Net Zero User Accounts with Participants. | 2.7 | 475 | 1,282.50 |
| Sorondo, Jean-Louis | 11/18/19 | Update claim transfer spreadsheet for November and send to J. Miller (KCC). | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 11/19/19 | Perform detailed review of User Accounts associated with Zagarella claimants to show interrelated transactions and reduced net equity. | 1.8 | 650 | 1,170.00 |
| McCormack, David | 11/19/19 | Complete review of methodology for matching Net Zero User Accounts with Participants. | 0.4 | 475 | 190.00 |
| Berardino, Emma | 11/19/19 | Perform additional research regarding the Zagarella family's Net Winner claims. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 11/20/19 | Review claims 151-205 of the Net Zero claims with responses to the First Notice. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 11/20/19 | Review claims 101-150 of the Net Zero claims with responses to the First Notice. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 11/20/19 | Review claims 51-100 of the Net Zero claims with responses to the First Notice. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 11/20/19 | Review claims 1-50 of the Net Zero claims with responses to the First Notice. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 11/20/19 | Draft Tiodora Pena Counterparty Analysis. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 11/21/19 | Prepare final summary of assertions for Net Zero claims with a response to the First Notice of disallowance. | 1.7 | 400 | 680.00 |
| Sorondo, Jean-Louis | 11/21/19 | Prepare table summary of sample claims with updated HBA comments. | 2.1 | 650 | 1,365.00 |
| Berardino, Emma | 11/24/19 | Quality control User Account aggregation data. | 1.1 | 400 | 440.00 |
| Sorondo, Jean-Louis | 11/25/19 | Develop process to evaluate claims with newly identified User Accounts to determine if they conflict with other filed claims. | 2.6 | 650 | 1,690.00 |
| Berardino, Emma | 11/25/19 | Perform additional analysis of Rosa and Teodora Pena's User Accounts. | 1.5 | 400 | 600.00 |
| Sorondo, Jean-Louis | 11/27/19 | Prepare updated claim transfer spreadsheet and provide to J. Miller (KCC). | 0.7 | 650 | 455.00 |
| Martin, Timothy | 12/02/19 | Review eWallet activity for User Accounts issued in days prior to bankruptcy filing. | 1.7 | 800 | 1,360.00 |
| Sorondo, Jean-Louis | 12/02/19 | Link claimed user accounts in Net Winner portal to net loser claims for review. | 2.0 | 650 | 1,300.00 |
| Sorondo, Jean-Louis | 12/02/19 | Continue review of linked claimed user accounts in Net Winner portal. | 1.3 | 650 | 845.00 |
| Berardino, Emma | 12/03/19 | Perform additional review of claims conflicting with Net Winner portal claims. | 1.3 | 400 | 520.00 |
| Sorondo, Jean-Louis | 12/03/19 | Add net winner portal claimed user accounts to net loser claims for review. | 1.7 | 650 | 1,105.00 |
| Sorondo, Jean-Louis | 12/03/19 | Quality control net winner and net zero notices. | 1.6 | 650 | 1,040.00 |
| Berardino, Emma | 12/03/19 | Create claims status summary exhibit. | 3.1 | 400 | 1,240.00 |
| Sorondo, Jean-Louis | 12/04/19 | Research large and unusual claims to identify over and under aggregation issues. | 1.9 | 650 | 1,235.00 |
| Berardino, Emma | 12/04/19 | Draft Exhibit A to the 17th Motion to Disallow Zero Dollar Claims. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 12/04/19 | Draft Exhibit A to the 33rd Motion to Disallow Net Winner Claims. | 1.3 | 400 | 520.00 |
| Berardino, Emma | 12/04/19 | Review and quality control of Master Claims Listing. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 12/04/19 | Draft Court Docket Summary through 12/1/19. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 12/04/19 | Update Claims Status Summary. | 0.7 | 400 | 280.00 |
| Berardino, Emma | 12/05/19 | Call with T. Martin and J. Sorondo (HBA) to discuss the exhibits to be filed. | 0.5 | 400 | 200.00 |
| Sorondo, Jean-Louis | 12/05/19 | Call to discuss notice exhibits with T. Martin (HBA) and E. Berardino (HBA). | 0.5 | 650 | 325.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Martin, Timothy | 12/05/19 | Call with J. Sorondo (HBA) and E. Berardino (HBA) on noticing exhibits. | 0.5 | 800 | 400.00 |
| Sorondo, Jean-Louis | 12/05/19 | Identify and update net equity totals for certain claims on notices. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 12/05/19 | Populate claim transfer template and send to J. Miller (KCC). | 1.3 | 650 | 845.00 |
| Boll, Gavin | 12/06/19 | Reply to claimant questions about the timing of their disbursements for the claims. | 0.8 | 265 | 212.00 |
| Berardino, Emma | 12/06/19 | Update Unresolved Summary to reflect resolved claims in December exhibits. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 12/06/19 | Perform additional modifications to Claims Status Summary. | 0.8 | 400 | 320.00 |
| Berardino, Emma | 12/06/19 | Update 12/10 Bankruptcy Court Hearing exhibits. | 1.2 | 400 | 480.00 |
| Boll, Gavin | 12/13/19 | Research claims to answer approximately 10 claimant emails and respond to questions regarding timing and conditionally allowed amount disbursements. | 1.5 | 265 | 397.50 |
| Sorondo, Jean-Louis | 12/13/19 | Develop database query for reporting on transactions with counterparty details. | 1.6 | 650 | 1,040.00 |
| Boll, Gavin | 12/13/19 | Research addresses to correctly update address input for claimants. | 0.5 | 265 | 132.50 |
| Berardino, Emma | 12/18/19 | Finalize Motion to Disallow Net Winner or Zero Dollar claims documents. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 12/18/19 | Prepare Motion to Disallow Net Winner claims in Portuguese and Spanish. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 12/18/19 | Prepare Motion to Disallow Net Zero claims in Portuguese and Spanish. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 12/19/19 | Aggregate data for Motion to Disallow Net Winner and Zero dollar noticing lists. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 12/19/19 | Quality control Motions to Disallow Net Winner and Zero Dollar claims. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 12/19/19 | Prepare Motion to Disallow Net Winner claims packages for noticing. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 12/20/19 | Prepare Motion to Disallow Net Zero claims packages for noticing. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 12/20/19 | Update noticing packages for KCC. | 2.5 | 400 | 1,000.00 |
| Martin, Timothy | 12/20/19 | Review noticing package for KCC. | 1.2 | 800 | 960.00 |
| Sorondo, Jean-Louis | 12/23/19 | Perform claim transfer notice research and review large claims for KCC. | 1.5 | 650 | 975.00 |
| Boll, Gavin | 12/23/19 | Review and consolidate content to send to Murphy & King. | 2.5 | 265 | 662.50 |
| Sorondo, Jean-Louis | 12/26/19 | Update and provide claim transfer analysis to T Martin (HBA). | 1.6 | 650 | 1,040.00 |
| Berardino, Emma | 12/27/19 | Aggregate data for noticing lists for Motions to Disallow Net Winner or Zero Dollar claims. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 12/27/19 | Create noticing lists for Motions to Disallow Net Zero Claims. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 12/29/19 | Create noticing lists for Motions to Disallow Net Winner Claims. | 2.5 | 400 | 1,000.00 |
| Sorondo, Jean-Louis | 12/30/19 | Review final schedules prior to court filing. | 2.0 | 650 | 1,300.00 |
| Sorondo, Jean-Louis | 01/02/20 | Review and edit Spanish and Portuguese net winner and net zero documents prior to filing. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 01/02/20 | Discuss net winner and net zero document updates with E. Berardino (HBA). | 0.3 | 650 | 195.00 |
| Sorondo, Jean-Louis | 01/02/20 | Review and edit net winner and net zero documents prior to filing. | 1.6 | 650 | 1,040.00 |
| Berardino, Emma | 01/02/20 | Call with J. Sorondo (HBA) on net winner and net zero revisions. | 0.3 | 400 | 120.00 |
| Sorondo, Jean-Louis | 01/03/20 | Query claims database and prepare updated noticing list for net winner and net zero claimants. | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 01/03/20 | Analyze User Account activity for select Net Winner claims. | 1.3 | 800 | 1,040.00 |
| Sorondo, Jean-Louis | 01/07/20 | Research claims with unmatched accounts and identify user accounts for claimants to recalculate net equity. | 2.5 | 650 | 1,625.00 |
| Martin, Timothy | 01/07/20 | Analyze claim responses received in claim response mailbox. | 0.7 | 800 | 560.00 |
| Sorondo, Jean-Louis | 01/08/20 | Update spreadsheet of unresolved claims and draft notes on findings. | 1.7 | 650 | 1,105.00 |
| Sorondo, Jean-Louis | 01/10/20 | Identify and recalculate net equity for claimants with unclaimed net winner accounts. | 1.1 | 650 | 715.00 |
| Sorondo, Jean-Louis | 01/10/20 | Compile claim transfer requests and summary statistics. | 2.0 | 650 | 1,300.00 |
| Berardino, Emma | 01/13/20 | Update claim register to reflect recently filed affidavits and objections. | 2.2 | 400 | 880.00 |
| Sorondo, Jean-Louis | 01/13/20 | Research transferred claims that have been disallowed but not withdrawn and provide summary schedule to KCC for confirmation. | 1.4 | 650 | 910.00 |
| Sorondo, Jean-Louis | 01/13/20 | Research transferred claims and send updated schedule to J. Miller (KCC) with updated claim status. | 1.2 | 650 | 780.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Sorondo, Jean-Louis | 01/13/20 | Consolidate claim transfer requests and prepare summary by transfer party, claim count and amount. | 1.9 | 650 | 1,235.00 |
| Berardino, Emma | 01/13/20 | Review and reassign duplicative claim numbers for accurate claim status. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 01/14/20 | Query database for claimants for whom the address is no longer in service and notices can't be delivered electronically. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 01/14/20 | Research regarding transferred claims with changes in conditionally allowed amounts. | 2.4 | 400 | 960.00 |
| Sorondo, Jean-Louis | 01/14/20 | Review email bounce backs and identify additional contact information for mailing. | 0.9 | 650 | 585.00 |
| Sorondo, Jean-Louis | 01/14/20 | Review responses to net zero and net winner notices. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 01/14/20 | Prepare updated analysis of disallowed claims. | 1.2 | 650 | 780.00 |
| Berardino, Emma | 01/15/20 | Modify the Undeliverable Noticing List for KCC for claimants with email addresses no longer in service. | 1.3 | 400 | 520.00 |
| Sorondo, Jean-Louis | 01/15/20 | Review and update noticing list for mailing. | 0.9 | 650 | 585.00 |
| Sorondo, Jean-Louis | 01/16/20 | Draft query to analyze transaction level detail, run and verify results. | 1.4 | 650 | 910.00 |
| Sorondo, Jean-Louis | 01/21/20 | Analyze counterparties for claims to determine unclaimed accounts. | 1.1 | 650 | 715.00 |
| Sorondo, Jean-Louis | 01/22/20 | Review methodology for assigning chargeback transactions and query chargeback database to verify transactions. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 01/22/20 | Research iPayout balances spreadsheet and transactions for certain claimants. | 1.7 | 650 | 1,105.00 |
| Sorondo, Jean-Louis | 01/22/20 | Summarize findings on chargeback transactions and provide to T. Martin (HBA). | 0.6 | 650 | 390.00 |
| Sorondo, Jean-Louis | 01/23/20 | Research Participant user accounts and transaction payment dates for A. Hipolito based on new information provided, and prepare summary of findings. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 01/23/20 | Research eWallet transactions for claimants to determine balance. | 1.7 | 650 | 1,105.00 |
| Sorondo, Jean-Louis | 01/31/20 | Research and provide business case for extending Summation contract for TelexFree to Trustee. | 0.3 | 650 | 195.00 |
| Sorondo, Jean-Louis | 02/05/20 | Research triangular transaction counterparties and update research request for Trustee. | 1.0 | 650 | 650.00 |
| Berardino, Emma | 02/06/20 | Complete support folders for claim responses received by KCC. | 2.5 | 400 | 1,000.00 |
| Sorondo, Jean-Louis | 02/10/20 | Draft query for counterparty transaction analysis grouped by parent key and test results. | 1.4 | 650 | 910.00 |
| Sorondo, Jean-Louis | 02/11/20 | Reconcile notes and consolidate manually reviewed claim results with updated net equity. | 1.7 | 650 | 1,105.00 |
| Boll, Gavin | 02/18/20 | Review and reply to 7 claimant questions regarding payment date and claim status. | 0.6 | 265 | 159.00 |
| Martin, Timothy | 02/18/20 | Analyze schedule of outstanding claims for discussion with Trustee. | 1.3 | 800 | 1,040.00 |
| Sorondo, Jean-Louis | 02/20/20 | Develop database query to develop updated User Account summary by claimant. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 02/20/20 | Review multiple claims filed by creditor J. Wang and prepare analysis. | 1.1 | 650 | 715.00 |
| Sorondo, Jean-Louis | 02/21/20 | Test newly assigned user accounts for potential conflicts with other claims. | 2.2 | 650 | 1,430.00 |
| Berardino, Emma | 02/24/20 | Provide G. Boll (HBA) guidance on unresolved claim document support. | 0.7 | 400 | 280.00 |
| Boll, Gavin | 02/24/20 | Discuss unresolved claim document support with E. Berardino (HBA). | 0.7 | 265 | 185.50 |
| Sorondo, Jean-Louis | 02/24/20 | Research user accounts and manually assign net equity to claims. | 2.6 | 650 | 1,690.00 |
| Sorondo, Jean-Louis | 02/24/20 | Review various claims filed by creditor H. Wei. | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 02/25/20 | Research claim transactions associated with new compensation plan to determine invoice components. | 2.3 | 650 | 1,495.00 |
| Boll, Gavin | 02/26/20 | Research 11 claims to reply to claimants about allowed amount and timing questions. | 2.2 | 265 | 583.00 |
| Sorondo, Jean-Louis | 02/27/20 | Research and provide additional support for reasoning behind disallowed related claims linked to net winner. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 02/27/20 | Query database to identify claimants with unaggregated VoIP plans and update net equity. | 2.2 | 650 | 1,430.00 |
| Berardino, Emma | 02/27/20 | Address update requests for the period October 1, 2019 through October 16, 2019. | 2.6 | 400 | 1,040.00 |

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April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Berardino, Emma | 02/28/20 | Address update requests for the period October 16, 2019 through October 27, 2019. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 03/05/20 | Run remaining Net Equity queries for claims listed within the 17th Net Zero Motion. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 03/05/20 | Query Net Equity for claims listed within the 17th Net Zero Motion. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 03/06/20 | Finalize Net Equity and User Account information for claims listed on the 26th and 27th Net Winner Motions. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 03/06/20 | Run remaining Net Equity queries for claims listed within the 33rd Net Winner Motion. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 03/06/20 | Query Net Equity for claims listed within the 33rd Net Winner Motion. | 2.4 | 400 | 960.00 |
| Sorondo, Jean-Louis | 03/06/20 | Summarize results of withdrawn disputes by reason. | 0.5 | 650 | 325.00 |
| Berardino, Emma | 03/09/20 | Review and finalize reconciliation of responses to 33rd Net Winner Disallowance ahead of March 12 Hearing. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 03/09/20 | Review and finalize reconciliation of responses to 17th Net Zero Disallowance ahead of March 12 Hearing. | 1.7 | 400 | 680.00 |
| Sorondo, Jean-Louis | 03/09/20 | Review transaction counterparties to identify unclaimed accounts. | 2.0 | 650 | 1,300.00 |
| Sorondo, Jean-Louis | 03/09/20 | Update claim transfer summary and send to J. Miller (KCC). | 0.9 | 650 | 585.00 |
| Berardino, Emma | 03/10/20 | Review and quality control chart to file with the Bankruptcy Court ahead of the March 12 hearing. | 1.1 | 400 | 440.00 |
| Berardino, Emma | 03/10/20 | Research regarding certain March 12 Hearing responses subsequent to review call with Counsel. | 1.9 | 400 | 760.00 |
| Martin, Timothy | 03/10/20 | Analyze summaries for claims scheduled for March 12th hearing. | 1.9 | 800 | 1,520.00 |
| Sorondo, Jean-Louis | 03/13/20 | Develop query to generate raw data for Net Equity summary and counterparty analysis. | 1.2 | 650 | 780.00 |
| Berardino, Emma | 03/13/20 | Review proposed orders drafted by Counsel to file with hearing results. | 1.5 | 400 | 600.00 |
| Berardino, Emma | 03/17/20 | Modify User Account query for claimants with more or less User Accounts than their original claim. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 03/19/20 | Finalize template for User Account Net Equity for March 12 claimants. | 0.9 | 400 | 360.00 |
| Sorondo, Jean-Louis | 03/19/20 | Research and prepare claim transfer schedule for J. Miller (KCC). | 1.1 | 650 | 715.00 |
| Sorondo, Jean-Louis | 03/20/20 | Review and provide summary of findings regarding Johan Salazar and supporting documentation to Trustee. | 0.9 | 650 | 585.00 |
| Berardino, Emma | 03/20/20 | Draft template response for March 12 Hearing participants. | 0.9 | 400 | 360.00 |
| Berardino, Emma | 03/25/20 | Aggregate data for User Account Net Equity summaries. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 03/26/20 | Address update requests for the period October 28, 2019 through November 13, 2019. | 1.4 | 400 | 560.00 |
| Martin, Timothy | 03/26/20 | Review and comment on analysis of claim prepared for counsel. | 1.5 | 800 | 1,200.00 |
| Martin, Timothy | 03/26/20 | Review and comment on draft stratification of claims. | 1.3 | 800 | 1,040.00 |
| Berardino, Emma | 03/27/20 | Address update requests for the period November 14, 2019 through November 28, 2019. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 03/30/20 | Update Claim Register to reflect March 12 Hearing results and AF Consultores claims. | 1.9 | 400 | 760.00 |
| Sorondo, Jean-Louis | 03/30/20 | Research Participant A. Salazar documents provided. | 0.3 | 650 | 195.00 |
| Sorondo, Jean-Louis | 03/30/20 | Research general claims for state tax claims. | 0.3 | 650 | 195.00 |
| Martin, Timothy | 03/30/20 | Review general unsecured claims filed. | 1.4 | 800 | 1,120.00 |
| Sorondo, Jean-Louis | 03/31/20 | Review current status of resolved and unresolved claims for stratification and convenience class determination. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 03/31/20 | Search for and review claims processed by KCC in 2014 and compare to general claims filed in the BMC portal. | 0.8 | 650 | 520.00 |
| Martin, Timothy | 03/31/20 | Call with J. Sorondo (HBA) on claims processing and noticing with KCC. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 03/31/20 | Review and edit stratification of allowed and unresolved claims. | 1.4 | 800 | 1,120.00 |
| Sorondo, Jean-Louis | 03/31/20 | Discuss KCC processed and general claims with T. Martin (HBA). | 0.2 | 650 | 130.00 |
| Berardino, Emma | 03/31/20 | Perform quality control and review of full Claims Register. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 03/31/20 | Revise Claims Register creation for Claims Stratification. | 1.1 | 400 | 440.00 |
| Sorondo, Jean-Louis | 04/01/20 | Prepare updated claims stratification with E. Berardino (HBA) to determine convenience class. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 04/01/20 | Discuss claim register updates and claims stratification with E. Berardino (HBA). | 0.5 | 650 | 325.00 |
| Berardino, Emma | 04/01/20 | Call with J. Sorondo (HBA) to discuss review of Claims Stratification. | 0.5 | 400 | 200.00 |
| Martin, Timothy | 04/01/20 | Review and edit calculation of convenience class amounts. | 1.4 | 800 | 1,120.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Berardino, Emma | 04/02/20 | Reconcile Notices of Claim Disallowance numbers to claim numbers. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 04/02/20 | Reconcile Notices of Claim Allowance numbers to claim numbers. | 1.6 | 400 | 640.00 |
| Berardino, Emma | 04/02/20 | Update Claims Register to reflect status as of April 2nd. | 1.1 | 400 | 440.00 |
| Berardino, Emma | 04/02/20 | Reconcile Second Notices to court docket. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 04/03/20 | Reconcile claim numbers to First Status Report and First Notices. | 2.2 | 400 | 880.00 |
| Sorondo, Jean-Louis | 04/06/20 | Update claim transfer template and send to J. Miller (KCC). | 1.1 | 650 | 715.00 |
| Sorondo, Jean-Louis | 04/07/20 | Draft and run update queries to replace erroneous contact information in general claims. | 1.4 | 650 | 910.00 |
| Sorondo, Jean-Louis | 04/07/20 | Draft and run update queries to normalize general claim entries. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 04/08/20 | Create general claim summary by country and state, perform quality control on results. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 04/08/20 | Review general claims, lookup and populate state and country fields. | 2.6 | 650 | 1,690.00 |
| Martin, Timothy | 04/10/20 | Research discrepancies between creditor statements and TelexFree records. | 0.7 | 800 | 560.00 |
| Sorondo, Jean-Louis | 04/13/20 | Call with T. Martin (HBA) to discuss transferred claims and claims register. | 0.2 | 650 | 130.00 |
| Sorondo, Jean-Louis | 04/13/20 | Reconcile all transferred claims to claims register and update. | 2.3 | 650 | 1,495.00 |
| Martin, Timothy | 04/13/20 | Discuss claims register and transfers with J. Sorondo (HBA). | 0.2 | 800 | 160.00 |
| Berardino, Emma | 04/13/20 | Create Summary of Unresolved Claims as of April 13, 2020. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 04/13/20 | Update Claim Register to reflect claim transfers. | 0.3 | 400 | 120.00 |
| Sorondo, Jean-Louis | 04/13/20 | Research claim transfer certificates of service. | 0.5 | 650 | 325.00 |
| Berardino, Emma | 04/15/20 | Update Claims Register in accordance with discussion. | 1.6 | 400 | 640.00 |
| Sorondo, Jean-Louis | 04/16/20 | Review claim 84803-001 and determine claimant paid for credit transfers. | 0.9 | 650 | 585.00 |
| Sorondo, Jean-Louis | 04/16/20 | Review claim 26841-000 and determine claimant paid for credit transfers. | 0.8 | 650 | 520.00 |
| Berardino, Emma | 04/17/20 | Review and quality control counterparty summaries for claims. | 2.9 | 400 | 1,160.00 |
| Sorondo, Jean-Louis | 04/17/20 | Draft summary of findings for claim 26841-000. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 04/17/20 | Draft summary of findings for claim 84803-001. | 0.5 | 650 | 325.00 |
| Boll, Gavin | 04/20/20 | Update claimants addresses in BMC portal. | 2.3 | 265 | 609.50 |
| Martin, Timothy | 04/21/20 | Call with T. Feil (BMC) regarding the cost associated with distributions. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 04/21/20 | Analyze approximate cost associated with claim distributions. | 1.5 | 800 | 1,200.00 |
| Boll, Gavin | 04/21/20 | Enter Claimant addresses into BMC portal per claimant emails. | 1.3 | 265 | 344.50 |
| Boll, Gavin | 04/22/20 | Research claim 127151-000 to determine claimants conditionally allowed amount. | 1.0 | 265 | 265.00 |
| Boll, Gavin | 04/22/20 | Reconcile claimant emails with registry and status of claim. | 2.3 | 265 | 609.50 |
| Boll, Gavin | 04/22/20 | Update BMC portal to reflect new claimant addresses. | 0.7 | 265 | 185.50 |
| Martin, Timothy | 04/22/20 | Review and analyze restitution motion. | 0.9 | 800 | 720.00 |
| Boll, Gavin | 04/23/20 | Research address format in Russia to accurately update 7 Russian claimants' addresses in the BMC Portal. | 1.7 | 265 | 450.50 |
| Martin, Timothy | 04/23/20 | Review of draft distribution language for Trustee's public website. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 04/23/20 | Call with T. Feil (BMC) regarding the cost estimate. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 04/23/20 | Review of BMC's estimated cost of distribution. | 0.8 | 800 | 640.00 |
| Sorondo, Jean-Louis | 04/23/20 | Review claim response emails from claimants. | 0.5 | 650 | 325.00 |
| Berardino, Emma | 04/24/20 | Manual research regarding Garcia family claims 107299-000, 99074-000, and 96803-000. | 2.1 | 400 | 840.00 |
| Boll, Gavin | 04/24/20 | Update BMC Portal with claimants' address. | 0.2 | 265 | 53.00 |
| Berardino, Emma | 04/24/20 | Quality control of Claims Register. | 1.9 | 400 | 760.00 |
| Martin, Timothy | 04/27/20 | Review updated claims database to determine status of Dominican Republic claims. | 0.9 | 800 | 720.00 |
| Berardino, Emma | 04/27/20 | Manual review and research claim 56332-000. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 04/28/20 | Review transferred over aggregated claim 116957-001. | 2.1 | 400 | 840.00 |
| Sorondo, Jean-Louis | 04/28/20 | Research claim 65277 (AFC) for upline. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 04/29/20 | Research Santiago Barbosa allowed claim for over-aggregation issues. | 0.7 | 650 | 455.00 |
| Boll, Gavin | 04/29/20 | Enter Claim 11419-001 and 63506-000 updates into BMC portal. | 0.6 | 265 | 159.00 |
| Boll, Gavin | 04/29/20 | Update claimant addresses. | 0.2 | 265 | 53.00 |
| Sorondo, Jean-Louis | 04/29/20 | Update claim transfer summary for April and send for to J. Miller (KCC). | 0.8 | 650 | 520.00 |
| Boll, Gavin | 04/30/20 | Categorize incoming claimant emails regarding status of their payments. | 1.6 | 265 | 424.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Sorondo, Jean-Louis | 04/30/20 | Discuss over-aggregated claims with T. Martin (HBA). | 0.3 | 650 | 195.00 |
| Martin, Timothy | 04/30/20 | Review of status of claims from China and Russia. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 04/30/20 | Discuss claims analysis with J. Sorondo (HBA). | 0.3 | 800 | 240.00 |
| Sorondo, Jean-Louis | 05/01/20 | Extract updated email address from claims database and compare to claim register to create updated master list for noticing. | 3.2 | 650 | 2,080.00 |
| Martin, Timothy | 05/01/20 | Analyze criteria for matching into aggregations on ePOC. | 0.9 | 800 | 720.00 |
| Boll, Gavin | 05/04/20 | Review Sunny Lee and 9 claimants to check status of claim and proposed resolution of their disputed claim. | 1.0 | 265 | 265.00 |
| Boll, Gavin | 05/04/20 | Research Ruben Nieves and associated claims as they included support. | 1.1 | 265 | 291.50 |
| Sorondo, Jean-Louis | 05/04/20 | Review chargeback information and create schedules for claimants. | 1.3 | 650 | 845.00 |
| Boll, Gavin | 05/04/20 | Log multiple address updates per the request of claimants. | 1.1 | 265 | 291.50 |
| Sorondo, Jean-Louis | 05/04/20 | Review claim register entries for quality assurance. | 1.5 | 650 | 975.00 |
| Berardino, Emma | 05/04/20 | Review and finalize docket history for all claims. | 2.7 | 400 | 1,080.00 |
| Boll, Gavin | 05/05/20 | Supplement email from claimant with a copy of their claim and update addresses. | 2.2 | 265 | 583.00 |
| Sorondo, Jean-Louis | 05/05/20 | Develop and validate data table in SQL to be used for online claim register. | 3.3 | 650 | 2,145.00 |
| Boll, Gavin | 05/05/20 | Categorize claimant inbox emails. | 0.6 | 265 | 159.00 |
| Sorondo, Jean-Louis | 05/06/20 | Develop and test MS Access integration for online claim register updates. | 1.7 | 650 | 1,105.00 |
| Boll, Gavin | 05/06/20 | Submit multiple address updates to the BMC portal per the email request. | 2.2 | 265 | 583.00 |
| Sorondo, Jean-Louis | 05/06/20 | Research past noticing data for general claims. | 0.4 | 650 | 260.00 |
| Sorondo, Jean-Louis | 05/07/20 | Prepare complete list of transferred claims from register and send to J. Miller (KCC) for verification. | 0.4 | 650 | 260.00 |
| Sorondo, Jean-Louis | 05/07/20 | Make various updates to claim register including noticing information for transferred claims. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 05/07/20 | Prepare noticing email list, create and provide query to BMC. | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 05/07/20 | Discuss noticing and claim transfers with J. Miller (KCC). | 0.2 | 650 | 130.00 |
| Sorondo, Jean-Louis | 05/07/20 | Discuss claim register updates with E. Berardino (HBA). | 0.3 | 650 | 195.00 |
| Berardino, Emma | 05/07/20 | Discuss claim register updates with J. Sorondo (HBA). | 0.3 | 400 | 120.00 |
| Sorondo, Jean-Louis | 05/07/20 | Develop workflow for updating online claim register. | 0.6 | 650 | 390.00 |
| Boll, Gavin | 05/07/20 | Update claimant 63946-000 address. | 0.6 | 265 | 159.00 |
| Boll, Gavin | 05/08/20 | Review disallowed claimant data to supplement new conditionally allowed amount, and update register and documents to reflect the new conditionally allowed amount. | 1.2 | 265 | 318.00 |
| Sorondo, Jean-Louis | 05/08/20 | Review and edit creditor names with non-standard characters and send updated email list to BMC for noticing. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 05/08/20 | Identify general claim documents submitted by claimant Frantz Balan and forward to T. Martin (HBA). | 0.2 | 650 | 130.00 |
| Sorondo, Jean-Louis | 05/08/20 | Start process of consolidating claim review notes to master claim register. | 0.6 | 650 | 390.00 |
| Boll, Gavin | 05/08/20 | Call with J. Sorondo and E. Berardino (both HBA) on claim register updates. | 0.5 | 265 | 132.50 |
| Sorondo, Jean-Louis | 05/08/20 | Discuss claim register updates with E. Berardino and G. Boll (both HBA). | 0.5 | 650 | 325.00 |
| Berardino, Emma | 05/08/20 | Discuss claim register updates with J. Sorondo and G. Boll (both HBA). | 0.5 | 400 | 200.00 |
| Sorondo, Jean-Louis | 05/08/20 | Identify and send list of general claimants to T. Martin (HBA). | 0.2 | 650 | 130.00 |
| Sorondo, Jean-Louis | 05/08/20 | Forward chargeback information to E. Berardino (HBA). | 0.1 | 650 | 65.00 |
| Boll, Gavin | 05/08/20 | Verify BMC Address update for claimant 75026-000. | 0.5 | 265 | 132.50 |
| Boll, Gavin | 05/08/20 | Update email address for claimant. | 0.5 | 265 | 132.50 |
| Sorondo, Jean-Louis | 05/11/20 | Review online claim register and prepare guidance for updated register to BMC based on discussion with T. Martin (HBA). | 0.7 | 650 | 455.00 |
| Sorondo, Jean-Louis | 05/11/20 | Review list of transferred claims provided by J. Miller (KCC) and update database for missing transfers. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 05/11/20 | Research claims filed by T. Santos, prepare schedule and send to A. Lizotte (M&K) for review. | 0.3 | 650 | 195.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Boll, Gavin | 05/11/20 | Research claim number 50011-000, draft explanation email, and reclassify for further review. | 2.7 | 265 | 715.50 |
| Boll, Gavin | 05/11/20 | Update categorization and registry entries for non-question related claims. | 0.7 | 265 | 185.50 |
| Martin, Timothy | 05/11/20 | Review claims waterfall related to creditor class options in voting. | 2.1 | 800 | 1,680.00 |
| Sorondo, Jean-Louis | 05/12/20 | Develop SQL queries to identify unclaimed net winner accounts in conditionally allowed claims. | 3.7 | 650 | 2,405.00 |
| Sorondo, Jean-Louis | 05/13/20 | Summarize and discuss newly identified claims linked to unclaimed net winner accounts with Trustee. | 0.3 | 650 | 195.00 |
| Sorondo, Jean-Louis | 05/13/20 | Test functionality of updated BMC claim register and provide feedback. | 0.4 | 650 | 260.00 |
| Berardino, Emma | 05/13/20 | Draft 16 exhibits for Non-Participant Claims to be disallowed. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 05/13/20 | Research regarding chargebacks within claim number 42506-000. | 0.4 | 400 | 160.00 |
| Boll, Gavin | 05/13/20 | Enter updated addresses into the BMC portal. | 0.8 | 265 | 212.00 |
| Sorondo, Jean-Louis | 05/13/20 | Research claims for A. Lizotte (M&K). | 0.2 | 650 | 130.00 |
| Boll, Gavin | 05/14/20 | Investigate claimant disputes with conditionally allowed status, unable to determine status until new document is into teams. | 2.0 | 265 | 530.00 |
| Boll, Gavin | 05/14/20 | Research status of disbursements and update accordingly to address claimant questions. | 1.2 | 265 | 318.00 |
| Sorondo, Jean-Louis | 05/14/20 | Research user accounts without paid invoices. | 0.5 | 650 | 325.00 |
| Boll, Gavin | 05/15/20 | Classify, review, and analyze claimant resolution and allowed amounts related to emails in the TelexInbox. | 2.7 | 265 | 715.50 |
| Sorondo, Jean-Louis | 05/15/20 | Summarize findings of over-aggregation analysis and forward to Trustee for comments. | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 05/15/20 | Identify top 100 claims with potential over-aggregation issues. | 0.5 | 650 | 325.00 |
| Boll, Gavin | 05/15/20 | Draft status of claim replies to approximately 10 claimants. | 1.5 | 265 | 397.50 |
| Sorondo, Jean-Louis | 05/15/20 | Review approximately 45 claims for over-aggregation issues. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 05/15/20 | Review approximately 25 claims for over-aggregation issues. | 0.9 | 650 | 585.00 |
| Sorondo, Jean-Louis | 05/15/20 | Review approximately 30 claims for over-aggregation issues. | 0.8 | 650 | 520.00 |
| Sorondo, Jean-Louis | 05/18/20 | Perform quality assurance review on claims 100 to 200 that were identified for possible over aggregation issues but were not objected to. | 2.8 | 650 | 1,820.00 |
| Martin, Timothy | 05/18/20 | Analyze bank records in connection with request from class counsel. | 1.6 | 800 | 1,280.00 |
| Sorondo, Jean-Louis | 05/19/20 | Prepare schedule with proposed claim amounts for 20 additional over-aggregated claims for counsel. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 05/19/20 | Continue review of approximately 200 potentially over-aggregated claims. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 05/19/20 | Continue review of potentially over-aggregated claims. | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 05/19/20 | Review top 150 potentially over-aggregated claims. | 1.8 | 650 | 1,170.00 |
| Berardino, Emma | 05/20/20 | Respond to claimants asking to speak at the Disclosure Statement hearing for clarification. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 05/20/20 | Draft and test new query to identify over-aggregation in claims based on previous review. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 05/20/20 | Prepare updated schedule of claim detail for claims filed in Indiana. | 0.3 | 650 | 195.00 |
| Sorondo, Jean-Louis | 05/20/20 | Revise SQL scripts to identify potential over-aggregation. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 05/20/20 | Identify all claims filed in Indiana and prepare schedule. | 0.3 | 650 | 195.00 |
| Martin, Timothy | 05/20/20 | Review and analyze data related to aggregation algorithm. | 0.8 | 800 | 640.00 |
| Boll, Gavin | 05/20/20 | Review new email templates updated into TelexFree Inbox. | 0.5 | 265 | 132.50 |
| Sorondo, Jean-Louis | 05/21/20 | Prepare combined chart of over-aggregated claims and summary with proposed new claim amounts and totals. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 05/21/20 | Review additional 62 claims for potential over-aggregation and mark accounts for removal. | 2.0 | 650 | 1,300.00 |
| Sorondo, Jean-Louis | 05/21/20 | Review additional 50 claims for potential over-aggregation and mark accounts for removal. | 1.7 | 650 | 1,105.00 |
| Sorondo, Jean-Louis | 05/22/20 | Review list of transferred claims provided by Vonwin and reconcile to Trustee's records. | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 05/26/20 | Quality control and adjust over-aggregated claims and supporting account information and send to A. Lizotte (M&K) for review. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 05/26/20 | Research and identify additional user accounts for Rita Dos Santos through counterparty analysis. | 0.6 | 650 | 390.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Boll, Gavin | 05/26/20 | Analyze inbox registry to verify claimant email updates matched previously recorded entries. | 1.1 | 265 | 291.50 |
| Sorondo, Jean-Louis | 05/26/20 | Research claimant Alex Guzman prepare schedules and assemble support. | 1.4 | 650 | 910.00 |
| Sorondo, Jean-Louis | 05/26/20 | Quality control review on identified over-aggregated claims. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 05/27/20 | Identify and review claim population by notice email counts to identify concentrated votes. | 1.3 | 650 | 845.00 |
| Boll, Gavin | 05/27/20 | Research claimant emails related to address updates and claim status. | 0.6 | 265 | 159.00 |
| Berardino, Emma | 05/28/20 | Update claim register to reflect 10th and 11th Omnibus Objections to Claims. | 1.8 | 400 | 720.00 |
| Sorondo, Jean-Louis | 05/28/20 | Call with J. Miller (KCC) to discuss claim transfers. | 0.2 | 650 | 130.00 |
| Sorondo, Jean-Louis | 05/28/20 | Lookup claim details at request of Trustee. | 0.2 | 650 | 130.00 |
| Martin, Timothy | 05/28/20 | Discuss coding of ePOC Portal with BMC. | 0.7 | 800 | 560.00 |
| Sorondo, Jean-Louis | 05/28/20 | Update claim transfer spreadsheet and send to J. Miller (KCC). | 0.8 | 650 | 520.00 |
| Berardino, Emma | 05/29/20 | Review ClaimResponse emails from January 28, 2020 to February 24, 2020 for address changes. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 05/29/20 | Review ClaimResponse emails from January 1, 2020 to January 27, 2020 for address changes. | 2.7 | 400 | 1,080.00 |
| Sorondo, Jean-Louis | 05/29/20 | Update claim transfer schedule and send to J. Miller (KCC) for processing. | 1.2 | 650 | 780.00 |
| Berardino, Emma | 05/29/20 | Research and correspond regarding non-participant claim number 3441. | 0.3 | 400 | 120.00 |
| Boll, Gavin | 05/29/20 | Verify claimant refund status per the Trustee's request. | 0.5 | 265 | 132.50 |
| Sorondo, Jean-Louis | 05/29/20 | Troubleshoot issue with online claim register with BMC. | 0.4 | 650 | 260.00 |
| Sorondo, Jean-Louis | 05/29/20 | Research General claims and forward copies. | 0.2 | 650 | 130.00 |
| Berardino, Emma | 05/29/20 | Research regarding claim number 05641-000. | 0.2 | 400 | 80.00 |
| Berardino, Emma | 05/30/20 | Review ClaimResponse emails from February 25, 2020 to April 9, 2020 for address changes. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 05/30/20 | Review ClaimResponse emails from April 10, 2020 to current date for address changes. | 2.3 | 400 | 920.00 |
| Martin, Timothy | 06/01/20 | Review and analyze support for claims in advance of meeting with counsel. | 1.3 | 800 | 1,040.00 |
| Boll, Gavin | 06/01/20 | Analyze claim response inbox emails that were received on April 1st-3rd. | 1.0 | 265 | 265.00 |
| Berardino, Emma | 06/01/20 | Review of claim correspondence history for claim 45339-000. | 0.3 | 400 | 120.00 |
| Sorondo, Jean-Louis | 06/01/20 | Add new claims to claim registry. | 0.6 | 650 | 390.00 |
| Boll, Gavin | 06/02/20 | Investigate 6 names of potential claimants to find claim status per email received. No claims found replied for further information. | 0.6 | 265 | 159.00 |
| Boll, Gavin | 06/02/20 | Research three claims in response to claimant inquiries regarding allowed amounts. | 1.2 | 265 | 318.00 |
| Boll, Gavin | 06/02/20 | Update and record new claimant address in BMC Group Portal and in Registry. | 0.2 | 265 | 53.00 |
| Sorondo, Jean-Louis | 06/02/20 | Perform various updates to claimant data per discussion with BMC. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 06/02/20 | Research and update two claims with revised contact information. | 0.3 | 650 | 195.00 |
| Boll, Gavin | 06/03/20 | Research an email received regarding two claims (father and son) to determine the status of each claim and one address update for a separate claimant. | 0.4 | 265 | 106.00 |
| Sorondo, Jean-Louis | 06/03/20 | Review bounced emails, lookup alternative addresses, prepare summary and forward to BMC for discussion. | 2.2 | 650 | 1,430.00 |
| Boll, Gavin | 06/03/20 | Analyze and update registry for approximately 15 emails from the dates of 4/8/20 - 4/12/20. | 1.1 | 265 | 291.50 |
| Boll, Gavin | 06/03/20 | Update registry for 10 emails which were already replied to prior to most recent response. | 0.6 | 265 | 159.00 |
| Sorondo, Jean-Louis | 06/03/20 | Research various claimant inquiries to determine claim number, status, and amount. | 0.6 | 650 | 390.00 |
| Martin, Timothy | 06/03/20 | Discuss ballot processing with T. Martin (HBA) and T. Feil (BMC). | 0.5 | 800 | 400.00 |
| Martin, Timothy | 06/03/20 | Review transferred claims in claims register. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 06/03/20 | Review potential payment options by country. | 1.1 | 800 | 880.00 |
| Berardino, Emma | 06/04/20 | Provide guidance to G. Boll (HBA) on new ClaimResponse protocols. | 0.3 | 400 | 120.00 |
| Sorondo, Jean-Louis | 06/04/20 | Research and update claimant information based on responses. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 06/04/20 | Lookup claim information for claimant inquiries. | 0.5 | 650 | 325.00 |

EXHIBIT D-3

TELEXFREE
Services Relating to Claims Administration
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---|----------|--|---------------|------|------------------------|
| Berardino, Emma | 06/05/20 | Begin to organize ClaimResponse mailbox to prepare for sending responses. | 1.2 | 400 | 480.00 |
| Sorondo, Jean-Louis | 06/05/20 | Identify and review redline notices and forward to KCC for publishing. | 0.5 | 650 | 325.00 |
| Boll, Gavin | 06/05/20 | Inform claimant of timetable regarding Telex Process. | 0.5 | 265 | 132.50 |
| Martin, Timothy | 06/05/20 | Review and comment on draft FAQs. | 1.7 | 800 | 1,360.00 |
| Berardino, Emma | 06/08/20 | Review and answer questions on claim review and response process with G. Boll (HBA). | 0.9 | 400 | 360.00 |
| Sorondo, Jean-Louis | 06/08/20 | Perform various lookups for claimant information based on inquiries. | 0.9 | 650 | 585.00 |
| Sorondo, Jean-Louis | 06/08/20 | Lookup various claim information requests per A. Lizotte (M&K). | 1.2 | 650 | 780.00 |
| Boll, Gavin | 06/08/20 | Discuss updated TelexProcess with E. Berardino (HBA). | 0.9 | 265 | 238.50 |
| Boll, Gavin | 06/08/20 | Update register/portal for new claimant address. | 0.2 | 265 | 53.00 |
| Sorondo, Jean-Louis | 06/08/20 | Research additional claimant requests. | 0.6 | 650 | 390.00 |
| Sorondo, Jean-Louis | 06/09/20 | Review options and correspond with T. Martin and E. Berardino (both HBA) on automating responses to inquiries. | 0.4 | 650 | 260.00 |
| Boll, Gavin | 06/09/20 | Monitor TelexFree inbox and address questions with E. Berardino (HBA). | 1.0 | 265 | 265.00 |
| Sorondo, Jean-Louis | 06/09/20 | Review and provide summary of database update procedures to BMC. | 0.6 | 650 | 390.00 |
| Berardino, Emma | 06/09/20 | Review claim 58870-000 for disallowance and response history. | 0.4 | 400 | 160.00 |
| Boll, Gavin | 06/10/20 | Research SQL for individual claiming they are a victim of Telex. Not information was able to be found, and responded asking for additional info. | 1.0 | 265 | 265.00 |
| Sorondo, Jean-Louis | 06/10/20 | Develop auto response process with E. Berardino (HBA) and edit multi-language response. | 0.8 | 650 | 520.00 |
| Berardino, Emma | 06/10/20 | Troubleshoot auto response of FAQ for ClaimResponse inquiries. | 1.8 | 400 | 720.00 |
| Sorondo, Jean-Louis | 06/11/20 | Discuss database process for updating claims with BMC. | 0.3 | 650 | 195.00 |
| Sorondo, Jean-Louis | 06/15/20 | Research and prepare detailed claim schedule for claims filed by Studio Legale Giambrone. | 2.7 | 650 | 1,755.00 |
| Berardino, Emma | 06/15/20 | Review docketed support related to non-participant claim response received June 15, 2020. | 0.3 | 400 | 120.00 |
| Martin, Timothy | 06/16/20 | Review and analyze details related to claimants stating that they did not receive notice of claim bar date. | 1.6 | 800 | 1,280.00 |
| Berardino, Emma | 06/17/20 | Compile details of Non-Participant claims responses on the court docket. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 06/17/20 | Draft and review counterparty activity for claim 132129-000. | 0.6 | 400 | 240.00 |
| Berardino, Emma | 06/17/20 | Compile and circulate details regarding claim 132129-000. | 0.3 | 400 | 120.00 |
| Sorondo, Jean-Louis | 06/18/20 | Review claim details and counterparties for P. Demoura. | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 06/18/20 | Perform detailed analysis of claimant E. Reis. | 1.4 | 650 | 910.00 |
| Berardino, Emma | 06/19/20 | Research Participants without claims who contacted counsel as of 6/19/20. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 06/21/20 | Review matters related to claim 49800-000. | 0.1 | 400 | 40.00 |
| Sorondo, Jean-Louis | 06/22/20 | Research information about Massachusetts Victim Relief Fund as relates to TelexFree bankruptcy claimants. | 0.5 | 650 | 325.00 |
| Martin, Timothy | 06/22/20 | Call with counsel regarding OFAC certifications and transaction options. | 0.4 | 800 | 320.00 |
| Berardino, Emma | 06/22/20 | Create summary of claims for hearing on June 30, 2020. | 0.3 | 400 | 120.00 |
| Boll, Gavin | 06/23/20 | Call with E. Berardino (HBA) to discuss strategy for email responses in light of new volume. | 0.8 | 265 | 212.00 |
| Berardino, Emma | 06/24/20 | Analyze claim 77466-000 in response to docketed inquiry and correspond with claimant. | 0.6 | 400 | 240.00 |
| Berardino, Emma | 06/24/20 | Correspond with claimants regarding June 30 hearing and requested support. | 1.7 | 400 | 680.00 |
| Martin, Timothy | 06/24/20 | Draft summary of claim information in preparation for June 30 hearing. | 0.7 | 800 | 560.00 |
| Berardino, Emma | 06/25/20 | Review ClaimResponse inbox for any further correspondence from June 30 hearing claimants. | 0.9 | 400 | 360.00 |
| Berardino, Emma | 06/30/20 | Review ClaimResponse mailbox for further responses related to June 30 hearing. | 0.9 | 400 | 360.00 |
| Total Services Relating to Claims Administration | | | 3351.1 | | \$ 1,896,753.00 |

EXHIBIT D-4

TELEXFREE
Services Relating to Fee/Employment Applications
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|-----------------------|----------|--|------|--------|-------------|
| Sorondo, Jean-Louis | 04/17/18 | Draft Fee Application language. | 3.2 | \$ 650 | \$ 2,080.00 |
| Shrock-Kueber, Breann | 05/15/18 | Analyze 5th fee application time for month of March for Huron team. | 1.3 | 400 | 520.00 |
| Martin, Timothy | 05/15/18 | Review draft fee application charts. | 0.7 | 800 | 560.00 |
| McCormack, David | 05/15/18 | Review Fifth Fee Application schedules through April 2018 for purposes of drafting Fee Application. | 1.6 | 475 | 760.00 |
| Shrock-Kueber, Breann | 05/16/18 | Complete Telexfree time descriptions for schedules. | 0.8 | 400 | 320.00 |
| McCormack, David | 05/16/18 | Continue review of schedules through April 2018. | 1.0 | 475 | 475.00 |
| Martin, Timothy | 05/23/18 | Review draft fee application narrative. | 1.2 | 800 | 960.00 |
| Sorondo, Jean-Louis | 05/24/18 | Edit Fee Application schedules through May, 2020. | 2.8 | 650 | 1,820.00 |
| Shrock-Kueber, Breann | 05/24/18 | Edit fifth fee application narrative. | 0.8 | 400 | 320.00 |
| McCormack, David | 05/25/18 | Update Fee Application based on revised time detail. | 1.4 | 475 | 665.00 |
| Sorondo, Jean-Louis | 05/25/18 | Verify Fee Application schedules. | 3.3 | 650 | 2,145.00 |
| Sorondo, Jean-Louis | 05/29/18 | Categorize time entry for fee application. | 2.7 | 650 | 1,755.00 |
| McCormack, David | 05/29/18 | Continue to update 5th Fee Application based on internal review and revisions. | 0.6 | 475 | 285.00 |
| Shrock-Kueber, Breann | 05/29/18 | Review fee application narrative and revise exhibit template. | 1.3 | 400 | 520.00 |
| Shrock-Kueber, Breann | 05/30/18 | Address open items and next steps with J. Sorondo (HBA) for 5th fee application. | 0.3 | 400 | 120.00 |
| Shrock-Kueber, Breann | 05/30/18 | Continue task coding for 5th fee application for: self, J. Sorondo, T. Martin, A. Lebwohl, M. Hauser and P. Katner (all HBA). | 1.5 | 400 | 600.00 |
| Shrock-Kueber, Breann | 05/30/18 | Manage categorization for 5th fee application for self, J. Sorondo, T. Martin, A. Lebwohl, M. Hauser and P. Katner (all HBA). | 1.5 | 400 | 600.00 |
| Shrock-Kueber, Breann | 05/31/18 | Edit activity categories for Huron 5th Fee Application. | 0.5 | 400 | 200.00 |
| McCormack, David | 06/01/18 | Draft 5th Fee Application exhibits A, B, and C. | 0.9 | 475 | 427.50 |
| Martin, Timothy | 06/01/18 | Review the 5th draft fee application exhibits. | 0.6 | 800 | 480.00 |
| McCormack, David | 06/01/18 | Update 5th Fee Application narratives and schedules based on internal review and discussion. | 0.8 | 475 | 380.00 |
| Shrock-Kueber, Breann | 06/02/18 | Analyze time for fifth fee application. | 0.3 | 400 | 120.00 |
| Shrock-Kueber, Breann | 06/03/18 | Review Fifth Fee Application schedules. | 1.8 | 400 | 720.00 |
| Shrock-Kueber, Breann | 06/04/18 | Continue review of meeting detail in time entries for 5th fee application. | 3.5 | 400 | 1,400.00 |
| McCormack, David | 06/04/18 | Draft 5th Fee Application exhibit C-1. | 0.7 | 475 | 332.50 |
| McCormack, David | 06/04/18 | Draft 5th Fee Application exhibits D-1 to D-8. | 1.5 | 475 | 712.50 |
| Shrock-Kueber, Breann | 06/04/18 | Categorize time descriptions for Huron 5th Fee Application. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 06/04/18 | Edit schedules in Huron 5th Fee Application for consistency and accuracy. | 3.4 | 650 | 2,210.00 |
| Shrock-Kueber, Breann | 06/04/18 | Identify common themes in time detail for 5th fee application narrative. | 0.8 | 400 | 320.00 |
| Shrock-Kueber, Breann | 06/04/18 | Review of meeting detail in time entries for 5th fee application. | 1.8 | 400 | 720.00 |
| Shrock-Kueber, Breann | 06/05/18 | Consolidate additional detail to previously consolidated file and review. | 1.0 | 400 | 400.00 |
| McCormack, David | 06/05/18 | Continue update of 5th Fee Application narrative based on internal review and comments. | 1.1 | 475 | 522.50 |
| Shrock-Kueber, Breann | 06/05/18 | Review 5th fee application time for theme categorizations for narrative. | 2.8 | 400 | 1,120.00 |
| McCormack, David | 06/05/18 | Review categorization of time entries for 5th Fee Application. | 1.3 | 475 | 617.50 |
| McCormack, David | 06/06/18 | Update 5th Fee Application narrative based on internal review. | 0.6 | 475 | 285.00 |
| McCormack, David | 06/07/18 | Continue review of schedules for Fee Application and make updates to unify descriptions. | 1.4 | 475 | 665.00 |
| Shrock-Kueber, Breann | 06/07/18 | Create exhibits for 5th fee application time detail. | 2.5 | 400 | 1,000.00 |
| Martin, Timothy | 06/07/18 | Draft and edit Huron 5th Fee Application narrative. | 2.4 | 800 | 1,920.00 |
| Sorondo, Jean-Louis | 06/07/18 | Review and format Huron's 5th Fee Application exhibits. | 1.2 | 650 | 780.00 |
| McCormack, David | 06/08/18 | Continue review of time detail for Fee Application and make updates to unify descriptions, modify categories, identify block billing, and general cleanup. | 2.7 | 475 | 1,282.50 |
| Martin, Timothy | 06/08/18 | Revise and edit 5th fee application narrative. | 1.8 | 800 | 1,440.00 |
| McCormack, David | 06/11/18 | Continue update of 5th Fee Application exhibits. | 0.4 | 475 | 190.00 |
| McCormack, David | 06/14/18 | Update 5th Fee Application exhibits for revised categorization of certain time entries. | 1.5 | 475 | 712.50 |
| McCormack, David | 06/14/18 | Update 5th Fee Application narrative to for revised categorization of certain time entries. | 2.4 | 475 | 1,140.00 |

EXHIBIT D-4

TELEXFREE
Services Relating to Fee/Employment Applications
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 06/18/18 | Prepare 5th fee application time exhibits. | 2.9 | 650 | 1,885.00 |
| Sorondo, Jean-Louis | 06/19/18 | Prepare expense exhibits for Huron 5th Fee Application. | 3.2 | 650 | 2,080.00 |
| Sorondo, Jean-Louis | 06/20/18 | Update fee application expense exhibits to capture database charges. | 0.6 | 650 | 390.00 |
| Sorondo, Jean-Louis | 06/26/18 | Prepare fee application reconciliation. | 2.6 | 650 | 1,690.00 |
| Sorondo, Jean-Louis | 06/28/18 | Complete 5th Fee Application reconciliation. | 0.7 | 650 | 455.00 |
| McCormack, David | 07/09/18 | Review and finalize 5th Fee Application narrative and exhibits. | 1.3 | 475 | 617.50 |
| McCormack, David | 07/12/18 | Review and finalize 5th Fee Application narrative. | 1.8 | 475 | 855.00 |
| McCormack, David | 07/18/18 | Review Trustee comments on 5th Fee Application and incorporate into final version. | 1.8 | 475 | 855.00 |
| McCormack, David | 07/19/18 | Edit 5th Fee Application narrative to incorporate changes recommended by Trustee. | 2.3 | 475 | 1,092.50 |
| McCormack, David | 07/20/18 | Perform final quality review on 5th Fee Application exhibits. | 2.9 | 475 | 1,377.50 |
| McCormack, David | 07/23/18 | Update 5th Fee Application exhibits and narrative to account for write-offs. | 1.4 | 475 | 665.00 |
| Martin, Timothy | 07/31/18 | Finalize 5th interim fee application. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 07/31/18 | Review and edit 5th fee application. | 1.2 | 800 | 960.00 |
| Sorondo, Jean-Louis | 12/14/18 | Continue editing fee application schedules for J. Sorondo (HBA) from April to June 2018. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 12/14/18 | Edit Sixth Fee Application schedules for J. Sorondo (HBA) from April to June 2018. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 12/14/18 | Prepare and review schedules of time detail for HBA professionals to revise and edit for fee application. | 2.3 | 650 | 1,495.00 |
| McCormack, David | 12/14/18 | Review Sixth Fee Application schedules through November 2018 and reconcile entries against email and notes. | 1.3 | 475 | 617.50 |
| McCormack, David | 12/17/18 | Begin updating fee application to reflect new information and workstreams. | 2.1 | 475 | 997.50 |
| Sorondo, Jean-Louis | 12/18/18 | Edit Sixth Fee Application schedules for J. Sorondo (HBA) from July to August 2018. | 1.5 | 650 | 975.00 |
| McCormack, David | 12/18/18 | Review Sixth Fee Application schedules through November 2018 and update based on review and notes. | 0.5 | 475 | 237.50 |
| Sorondo, Jean-Louis | 12/19/18 | Edit Sixth Fee Application schedules for J. Sorondo (HBA) from September to October 2018. | 3.3 | 650 | 2,145.00 |
| Sorondo, Jean-Louis | 12/19/18 | Edit Sixth Fee Application schedules for J. Sorondo (HBA) November 2018. | 2.0 | 650 | 1,300.00 |
| McCormack, David | 12/19/18 | Review time detail through November 2018 and update based on review and notes. Begin categorizing same. | 1.9 | 475 | 902.50 |
| McCormack, David | 12/19/18 | Update fee application narrative based on internal review and discussion. | 1.3 | 475 | 617.50 |
| McCormack, David | 12/20/18 | Continue categorization of time detail for fee application through November 2018 and update based on internal review. | 1.8 | 475 | 855.00 |
| Sorondo, Jean-Louis | 12/20/18 | Edit Fee application time detail categories for J. Sorondo (HBA) from April to November 2018. | 2.4 | 650 | 1,560.00 |
| McCormack, David | 12/20/18 | Update fee application narrative to address guidance from T. Martin (HBA). | 1.5 | 475 | 712.50 |
| McCormack, David | 12/21/18 | Continue review of time detail through November 2018, including categorization and consistency. | 2.1 | 475 | 997.50 |
| McCormack, David | 12/21/18 | Continue updates of fee application narrative based on additional review. | 2.4 | 475 | 1,140.00 |
| McCormack, David | 12/28/18 | Finalize fee application narrative based on review of time detail and notes. | 1.3 | 475 | 617.50 |
| McCormack, David | 12/28/18 | Finalize time detail through November 2018, including categorizations and internal consistency. | 1.5 | 475 | 712.50 |
| Sorondo, Jean-Louis | 01/02/19 | Review and edit time detail for Huron 6th fee application and categorize time entry. | 3.2 | 650 | 2,080.00 |
| Sorondo, Jean-Louis | 03/05/19 | Edit Sixth Fee Application schedules for J. Sorondo (HBA) December 2018. | 1.4 | 650 | 910.00 |
| Martin, Timothy | 03/07/19 | Prepare fee application at request of Trustee. | 1.1 | 800 | 880.00 |
| McCormack, David | 08/09/19 | Edit fee application for consistency in categories and time descriptions. | 0.1 | 475 | 47.50 |

EXHIBIT D-4

TELEXFREE
Services Relating to Fee/Employment Applications
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| McCormack, David | 08/09/19 | Review previous fee applications for context in new fee application. | 0.5 | 475 | 237.50 |
| Berardino, Emma | 08/15/19 | Aggregate data and clean-up historical Fee Application workbooks. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 08/15/19 | Continue Master Fee summary including all historical Fee Applications. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 08/15/19 | Create Master Fee summary including all historical Fee Applications. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 08/15/19 | Update Master Fee summary of Huron and Mesirow fees. | 1.3 | 400 | 520.00 |
| Sorondo, Jean-Louis | 08/16/19 | Review time billed through July 2019 and prepare fee application time detail schedules to update. | 3.5 | 650 | 2,275.00 |
| Sorondo, Jean-Louis | 08/27/19 | Edit Sixth Fee Application schedules for J. Sorondo (HBA) January to February 2019. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 08/27/19 | Prepare for fee application and correspond with A. Joseph (HBA). | 1.5 | 650 | 975.00 |
| Joseph, Anju P | 08/27/19 | Review fee application detail and request open items for period 4/2018-6/2019. | 1.5 | 550 | 825.00 |
| Grisko, Rich | 08/27/19 | Revise Fee application categories per team guidance. | 1.0 | 455 | 455.00 |
| Berardino, Emma | 09/03/19 | Edit schedules from January and February. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 09/03/19 | Edit schedules from March and April. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 09/03/19 | Edit schedules from May and part of June. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 09/03/19 | Edit schedules from the remainder of June and July. | 2.1 | 400 | 840.00 |
| Joseph, Anju P | 09/04/19 | Address questions related to billing detail and open items. | 2.1 | 550 | 1,155.00 |
| Joseph, Anju P | 09/05/19 | Reconcile open items for period 4/2018 to 6/2019. | 2.5 | 550 | 1,375.00 |
| McCormack, David | 09/06/19 | Categorize time entry narrative for use in fee application. | 1.3 | 475 | 617.50 |
| McCormack, David | 09/06/19 | Review and categorize time entries for use in fee application. | 3.7 | 475 | 1,757.50 |
| Sorondo, Jean-Louis | 09/09/19 | Edit Sixth Fee Application schedules for J. Sorondo (HBA) March To April 2019. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 09/10/19 | Continue editing fee application categories. | 1.9 | 650 | 1,235.00 |
| McCormack, David | 09/11/19 | Update and finalize time entries and categorize for use in fee applications. | 1.8 | 475 | 855.00 |
| Joseph, Anju P | 09/16/19 | Edit narrative and exhibits to incorporate period of 4/2018-6/2019 activity. | 2.2 | 550 | 1,210.00 |
| Joseph, Anju P | 09/18/19 | Consolidate exhibits, reconcile to billing and request additional detail for open items. | 2.1 | 550 | 1,155.00 |
| Joseph, Anju P | 09/18/19 | Edit 6th interim fee application narrative for case update. | 1.8 | 550 | 990.00 |
| Sorondo, Jean-Louis | 09/18/19 | Edit Sixth Fee Application schedules and description details. | 2.5 | 650 | 1,625.00 |
| Joseph, Anju P | 09/18/19 | Review docket for documents to update status. | 1.1 | 550 | 605.00 |
| Joseph, Anju P | 09/19/19 | Consolidate detail received for period 4/2018-6/2019 to prepare interim fee application. | 1.9 | 550 | 1,045.00 |
| Joseph, Anju P | 09/19/19 | Reconcile time detail and edit categories for B. Shrock (HBA) for period 4/2018-6/2019. | 1.8 | 550 | 990.00 |
| Joseph, Anju P | 09/19/19 | Reconcile time detail for J. Sorondo (HBA) for period 4/2018-6/2019 and consolidate. | 1.7 | 550 | 935.00 |
| Joseph, Anju P | 09/19/19 | Review Sixth Fee Application schedules from E. Berardino (HBA) for period 4/2018-6/2019 and request additional information. | 1.6 | 550 | 880.00 |
| Joseph, Anju P | 09/20/19 | Correspond with J. Sorondo (HBA) to address open items to prepare interim fee exhibits. | 0.7 | 550 | 385.00 |
| Sorondo, Jean-Louis | 09/20/19 | Edit Sixth Fee Application schedules for J. Sorondo (HBA) May to June 2019. | 3.4 | 650 | 2,210.00 |
| Berardino, Emma | 09/20/19 | Categorize time descriptions for Huron 6th Fee Application. | 2.1 | 400 | 840.00 |
| Joseph, Anju P | 09/20/19 | Reconcile and request open items with D. McCormack (HBA) for period 4/2018-6/2019. | 1.6 | 550 | 880.00 |
| Joseph, Anju P | 09/20/19 | Reconcile detail for C. Luedtke (HBA) for period 4/2018-6/2019, edit for categories and follow-up request for open items. | 1.7 | 550 | 935.00 |
| McCormack, David | 09/20/19 | Review and categorize time entries for J. Morrison (HBA) for use in fee application. | 2.9 | 475 | 1,377.50 |
| Berardino, Emma | 09/22/19 | Review and refine Sixth Fee Application schedules. | 2.3 | 400 | 920.00 |
| Joseph, Anju P | 09/23/19 | Consolidate time received inclusive of open detail and reconcile exhibits to billing. | 1.9 | 550 | 1,045.00 |
| Joseph, Anju P | 09/23/19 | Edit exhibits to comply with requisite court mandated requirements. | 2.3 | 550 | 1,265.00 |
| Joseph, Anju P | 09/23/19 | Reconcile time for T. Martin (HBA) and request addition detail. | 1.8 | 550 | 990.00 |

EXHIBIT D-4

TELEXFREE
Services Relating to Fee/Employment Applications
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Joseph, Anju P | 09/24/19 | Reconcile time and detail for R. Grisko and J. Morrison (both HBA) for period 4/2018-6/2019. | 2.6 | 550 | 1,430.00 |
| Joseph, Anju P | 09/24/19 | Review Sixth Fee Application schedules from G. Boll (HBA) for period 4/2018-6/2019 and address open items. | 1.4 | 550 | 770.00 |
| Sorondo, Jean-Louis | 09/25/19 | Edit Sixth Fee Application schedules for J. Sorondo (HBA) July 2019 and overall quality control on entries. | 3.0 | 650 | 1,950.00 |
| Joseph, Anju P | 09/25/19 | Edit or assign categories for time detail received for period 4/2018-6/2019. | 1.8 | 550 | 990.00 |
| Joseph, Anju P | 09/25/19 | Edit schedules for period 2018 detail to comply with filing guidance. | 2.2 | 550 | 1,210.00 |
| Joseph, Anju P | 09/26/19 | Clarify descriptions in fee application detail. | 2.8 | 550 | 1,540.00 |
| Joseph, Anju P | 09/26/19 | Incorporate revisions provided by team re: period 4/2018-6/2019 and reconcile to billing. | 1.7 | 550 | 935.00 |
| Joseph, Anju P | 09/26/19 | Review and edit schedules for 6th interim fee application for period 4/2018-6/2019. | 1.5 | 550 | 825.00 |
| Joseph, Anju P | 09/27/19 | Edit exhibits to adjust for inconsistencies and adjust for court guidance. | 1.0 | 550 | 550.00 |
| Joseph, Anju P | 11/07/19 | Compile open items, request detail from the engagement team and supplementary information to prepare fee application. | 3.5 | 550 | 1,925.00 |
| Joseph, Anju P | 11/07/19 | Review fee detail from period July 2019-Oct 2019 and address open items. | 2.1 | 550 | 1,155.00 |
| Joseph, Anju P | 11/14/19 | Review and discuss new Sixth Fee Application schedules received for period June-Oct 2019. | 3.2 | 550 | 1,760.00 |
| Boll, Gavin | 11/14/19 | Update fee application time entry categories. | 1.5 | 265 | 397.50 |
| Berardino, Emma | 11/16/19 | Edit time detail for 6th Fee application and categorize per defined categories. | 1.5 | 400 | 600.00 |
| Berardino, Emma | 11/17/19 | Continue to edit schedules for the 6th Fee Application. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 11/18/19 | Quality control review of August schedules for 6th Fee Application. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 11/18/19 | Quality control review of September schedules for 6th Fee Application. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 11/18/19 | Perform final review of Sixth Fee Application schedules. | 3.1 | 400 | 1,240.00 |
| Sorondo, Jean-Louis | 11/19/19 | Edit Sixth Fee Application schedules through October 2019. | 2.0 | 650 | 1,300.00 |
| Joseph, Anju P | 11/20/19 | Reconcile time through Oct 2019 and request open and missing items. | 2.6 | 550 | 1,430.00 |
| Sorondo, Jean-Louis | 11/21/19 | Continue editing schedules through October 2019. | 2.0 | 650 | 1,300.00 |
| Sorondo, Jean-Louis | 11/22/19 | Complete final edits of schedules through October 2019. | 2.0 | 650 | 1,300.00 |
| Joseph, Anju P | 12/05/19 | Continue review of August to October 2019 schedules and reconcile billings. | 2.0 | 550 | 1,100.00 |
| Joseph, Anju P | 12/05/19 | Review August to October 2019 Sixth Fee Application schedules and reconcile billings. | 2.0 | 550 | 1,100.00 |
| Joseph, Anju P | 12/06/19 | Edit time entries and categorize August to October 2019. | 3.0 | 550 | 1,650.00 |
| Joseph, Anju P | 12/06/19 | Incorporate detail and address open items in correspondence with T. Martin (HBA). | 1.0 | 550 | 550.00 |
| Sorondo, Jean-Louis | 12/07/19 | Edit schedules for fee application. | 0.5 | 650 | 325.00 |
| Joseph, Anju P | 12/09/19 | Edit fee exhibit template for 6th interim fee application. | 3.0 | 550 | 1,650.00 |
| Sorondo, Jean-Louis | 12/10/19 | Edit Fee Application categories in Huron 6th Fee Application. | 2.2 | 650 | 1,430.00 |
| Joseph, Anju P | 12/10/19 | Review entries for August to October 2019 period and edit per bankruptcy filing guidance. | 3.0 | 550 | 1,650.00 |
| Joseph, Anju P | 12/11/19 | Review revised Sixth Fee Application schedules provided and reconcile to billings. | 2.0 | 550 | 1,100.00 |
| Sorondo, Jean-Louis | 12/12/19 | Edit Fee Application and correspond with A. Joseph (HBA) on related revisions. | 0.4 | 650 | 260.00 |
| Joseph, Anju P | 12/12/19 | Review entries for 2018-2019 and edit for consistency with bankruptcy requirements. | 3.0 | 550 | 1,650.00 |
| Sorondo, Jean-Louis | 12/29/19 | Edit fee application time category and clean-up descriptions. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 01/23/20 | Edit Sixth Fee Application schedules through December 2019. | 1.0 | 650 | 650.00 |
| Berardino, Emma | 01/23/20 | Review Sixth Fee Application schedules for November 1, 2019 to December 31, 2019. | 2.4 | 400 | 960.00 |
| Joseph, Anju P | 01/23/20 | Review Nov and Dec 2019 time billing detail, request additional information, follow-up with individuals on open items and clarification on detail. | 3.0 | 550 | 1,650.00 |

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TELEXFREE
Services Relating to Fee/Employment Applications
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Sorondo, Jean-Louis | 02/13/20 | Compile and prepare multi-year fee application analysis per the Trustee's request. | 3.0 | 650 | 1,950.00 |
| Sorondo, Jean-Louis | 02/13/20 | Reconcile and verify summary time to detail in all fee application analysis. | 0.6 | 650 | 390.00 |
| Sorondo, Jean-Louis | 02/13/20 | Update fee application analysis to include Mesirow Financial Consulting fee applications. | 1.6 | 650 | 1,040.00 |
| Joseph, Anju P | 03/17/20 | Review new billing detail received and reconcile with consolidated detail previously compiled. | 2.1 | 550 | 1,155.00 |
| Joseph, Anju P | 03/17/20 | Review and categorize time received from E. Berardino and G. Boll for Nov-Dec 2019 period. | 1.2 | 550 | 660.00 |
| Joseph, Anju P | 03/17/20 | Update consolidated Sixth Fee Application schedules for Jan-Feb 2020 billing and update for information received. | 1.7 | 550 | 935.00 |
| McCormack, David | 03/23/20 | Review and edit Sixth Fee Application schedules for the period from November 2019 – February 2020. | 0.8 | 475 | 380.00 |
| Berardino, Emma | 03/24/20 | Review and revise Sixth Fee Application schedule. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 03/24/20 | Refine Sixth Fee Application schedules. | 2.1 | 400 | 840.00 |
| Joseph, Anju P | 03/27/20 | Follow-up with team on time detail develop monthly summary and attention to March 2020 time. | 1.5 | 550 | 825.00 |
| Joseph, Anju P | 03/30/20 | Address open items with T. Martin (HBA) and consolidate time detail as of February 2020 for information received. | 2.2 | 550 | 1,210.00 |
| Sorondo, Jean-Louis | 03/30/20 | Edit fee application schedules. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 03/30/20 | Edit November and December 2019 fee application schedules. | 1.7 | 650 | 1,105.00 |
| Sorondo, Jean-Louis | 03/31/20 | Edit Sixth Fee Application schedules through March 2020. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 04/01/20 | Edit Sixth Fee Application schedules through March 2020. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 04/02/20 | Quality control review of Fee Application schedules through February 2020. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 04/03/20 | Edit schedules for fee application through March 2020. | 1.8 | 650 | 1,170.00 |
| Martin, Timothy | 04/06/20 | Call with J. Sorondo (HBA) on status of fee application. | 0.2 | 800 | 160.00 |
| Joseph, Anju P | 04/06/20 | Correspond with staff on open items related to Jan-2020 to March-2020 billings. | 1.5 | 550 | 825.00 |
| Sorondo, Jean-Louis | 04/06/20 | Discuss fee application with T. Martin (HBA). | 0.2 | 650 | 130.00 |
| Sorondo, Jean-Louis | 04/06/20 | Edit Sixth Fee Application schedules (entire group). | 1.7 | 650 | 1,105.00 |
| Sorondo, Jean-Louis | 04/06/20 | Review and edit fee application categories through October 2019. | 2.6 | 650 | 1,690.00 |
| Berardino, Emma | 04/06/20 | Review and finalize March 2020 time for Sixth Fee Application schedules for Fee Application. | 2.3 | 400 | 920.00 |
| Joseph, Anju P | 04/07/20 | Attention to missing time for March 2020 period; request open items. | 1.1 | 550 | 605.00 |
| Sorondo, Jean-Louis | 04/07/20 | Edit fee application categories entire team. | 1.3 | 650 | 845.00 |
| Berardino, Emma | 04/07/20 | Perform additional review of Sixth Fee Application schedules. | 0.9 | 400 | 360.00 |
| Joseph, Anju P | 04/07/20 | Reconcile additional detail received from Nov-2019 to March-2020. | 2.8 | 550 | 1,540.00 |
| Berardino, Emma | 04/07/20 | Reconcile and quality control March 2020 time detail for Fee Application. | 0.8 | 400 | 320.00 |
| Sorondo, Jean-Louis | 04/07/20 | Review and edit fee application categories through March 2020. Edit time descriptions (entire group). | 1.4 | 650 | 910.00 |
| Joseph, Anju P | 04/07/20 | Review consolidated time for Jan-2020 to March-2020 and categorize as appropriate. | 1.6 | 550 | 880.00 |
| Sorondo, Jean-Louis | 04/08/20 | Complete initial pass at fee application categories and assign subcategories based on keywords for narrative topics. | 2.4 | 650 | 1,560.00 |
| Joseph, Anju P | 04/08/20 | Categorize time from E. Berardino and G. Boll (both HBA) for period through March-2020. | 1.6 | 550 | 880.00 |
| Joseph, Anju P | 04/08/20 | Review consistency of categories for time detail received for period Nov-2019 to March 2020. | 1.9 | 550 | 1,045.00 |
| Sorondo, Jean-Louis | 04/09/20 | Continue editing schedules through March 2020. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 04/09/20 | Edit Sixth Fee Application schedules (entire group) April 2018 to March 2020. | 1.9 | 650 | 1,235.00 |
| Joseph, Anju P | 04/09/20 | Review Sixth Fee Application schedules, draft follow-up correspondences, and consolidate monthly summaries. | 1.0 | 550 | 550.00 |
| Sorondo, Jean-Louis | 04/10/20 | Prepare summary of past fee applications and send to T. Martin (HBA) for review. | 0.3 | 650 | 195.00 |

EXHIBIT D-4

TELEXFREE
Services Relating to Fee/Employment Applications
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Joseph, Anju P | 04/13/20 | Draft exhibit C categorizing and reconciling expenses for the period April 2018 to March 2020. | 1.6 | 550 | 880.00 |
| Sorondo, Jean-Louis | 04/13/20 | Edit Sixth Fee Application schedules entries (entire group). | 1.5 | 650 | 975.00 |
| Joseph, Anju P | 04/13/20 | Identify areas in time descriptions requiring further detail to comply with best practices guidance. | 1.8 | 550 | 990.00 |
| Joseph, Anju P | 04/13/20 | Reconcile meetings for period 2018 - 2019. | 2.1 | 550 | 1,155.00 |
| Joseph, Anju P | 04/14/20 | Call with HBA team on fee application through March 2020 and defined categories. | 1.0 | 550 | 550.00 |
| Sorondo, Jean-Louis | 04/14/20 | Call with T. Martin, A. Joseph, E. Berardino (All HBA) to discuss fee application through March 2020. | 1.0 | 650 | 650.00 |
| Joseph, Anju P | 04/14/20 | Clean up task descriptions and reconcile for similar work efforts. | 2.2 | 550 | 1,210.00 |
| Sorondo, Jean-Louis | 04/14/20 | Create subcategories for time entry detail in fee app through March 2020. | 2.4 | 650 | 1,560.00 |
| Martin, Timothy | 04/14/20 | Discuss Fee Application categories with E. Berardino (HBA), A. Joseph (HBA), and J. Sorondo (HBA). | 1.0 | 800 | 800.00 |
| Berardino, Emma | 04/14/20 | Discuss Fee Application categories with T. Martin (HBA), A. Joseph (HBA), and J. Sorondo (HBA). | 1.0 | 400 | 400.00 |
| Sorondo, Jean-Louis | 04/14/20 | Recategorize activity codes in fee app through March 2020. | 1.6 | 650 | 1,040.00 |
| Joseph, Anju P | 04/14/20 | Refine fee application descriptions to reconcile for similar activities and edit to comply with guidance. | 2.3 | 550 | 1,265.00 |
| Sorondo, Jean-Louis | 04/14/20 | Request clarification on fee application categories with T. Martin (HBA). | 0.3 | 650 | 195.00 |
| Sorondo, Jean-Louis | 04/16/20 | Update subcategories in fee application time detail. | 1.4 | 650 | 910.00 |
| Sorondo, Jean-Louis | 04/17/20 | Complete subcategorizing fee application for activity quality control. | 3.3 | 650 | 2,145.00 |
| Joseph, Anju P | 04/17/20 | Reconcile meetings and edit for consistency. | 1.9 | 550 | 1,045.00 |
| Joseph, Anju P | 04/17/20 | Review Sixth Fee Application schedules for period and revise entries for consistency. | 2.8 | 550 | 1,540.00 |
| Sorondo, Jean-Louis | 04/20/20 | Edit fee application schedule details. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 04/20/20 | Edit time entry subcategories for fee application. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 04/21/20 | Edit fee application categories and categories. | 1.5 | 650 | 975.00 |
| Joseph, Anju P | 04/21/20 | Reconcile meetings in Jan 2019 and edit for consistency and best practices. | 1.8 | 550 | 990.00 |
| Joseph, Anju P | 04/21/20 | Review meetings for period for Feb 2019 to June 2019 and edit for consistency. | 3.1 | 550 | 1,705.00 |
| Joseph, Anju P | 04/21/20 | Review Sixth Fee Application schedules and reconcile time to comply with Elite billings. | 1.6 | 550 | 880.00 |
| Joseph, Anju P | 04/22/20 | Review meetings for period for Aug 2019 to Dec 2019 and edit for consistency and compliance with best practices. | 3.0 | 550 | 1,650.00 |
| Joseph, Anju P | 04/22/20 | Review meetings for period for Jan to Feb 2020 and edit for consistency and compliance with internal fee application guidance. | 2.2 | 550 | 1,210.00 |
| Joseph, Anju P | 04/22/20 | Review meetings for period for May to July 2019 and edit for consistency and compliance. | 2.8 | 550 | 1,540.00 |
| Sorondo, Jean-Louis | 04/22/20 | Update fee application schedules. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 04/23/20 | Review all Sixth Fee Application schedules entries and prepare summary for Trustee. | 0.7 | 650 | 455.00 |
| Sorondo, Jean-Louis | 04/23/20 | Review prior fee applications and send analysis for Trustee to review. | 0.5 | 650 | 325.00 |
| Joseph, Anju P | 04/29/20 | Edit categories and refine descriptions for periods in 2018. | 3.0 | 550 | 1,650.00 |
| Sorondo, Jean-Louis | 04/29/20 | Review past fee application categories for consistency and creation of new categories. | 3.4 | 650 | 2,210.00 |
| Joseph, Anju P | 04/30/20 | Edit categories and refine descriptions for periods in 2019. | 3.0 | 550 | 1,650.00 |
| Sorondo, Jean-Louis | 04/30/20 | Revise and edit Sixth Fee Application schedules descriptions. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 05/01/20 | Edit fee application schedules. | 0.4 | 650 | 260.00 |
| Sorondo, Jean-Louis | 05/04/20 | Edit Sixth Fee Application schedules for G. Boll (HBA). | 1.7 | 650 | 1,105.00 |
| Joseph, Anju P | 05/04/20 | Review and proofread entries for period 4/1/2018 - 5/18/18 for schedules. | 3.0 | 550 | 1,650.00 |
| Joseph, Anju P | 05/05/20 | Review and categorize entries for period 5/21/18 - 7/5/18 to comply with bankruptcy time guidance. | 2.4 | 550 | 1,320.00 |

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TELEXFREE
Services Relating to Fee/Employment Applications
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Joseph, Anju P | 05/05/20 | Review and categorize entries for period 7/6/18 - 8/17/18 to comply with review guidance and consistency. | 2.6 | 550 | 1,430.00 |
| Joseph, Anju P | 05/06/20 | Review and categorize entries for period 8/20/18 - 9/06/18 to ensure detail complies with internal bankruptcy time guidance. | 1.1 | 550 | 605.00 |
| Joseph, Anju P | 05/06/20 | Review categories in time detail for consistency between similar entries and edit entries as appropriate. | 1.9 | 550 | 1,045.00 |
| Sorondo, Jean-Louis | 05/08/20 | Compile all recorded time and send to T. Martin (HBA) to discuss. | 0.4 | 650 | 260.00 |
| Sorondo, Jean-Louis | 05/08/20 | Integrate and de-duplicate meeting information in Sixth Fee Application schedules. | 2.5 | 650 | 1,625.00 |
| Joseph, Anju P | 05/11/20 | Review and categorize entries for period 9/7/18 - 10/31/18 and categorize to comply with fee application guidance. | 2.0 | 550 | 1,100.00 |
| Joseph, Anju P | 05/12/20 | Reconcile meeting and category entries for similar entries for first 9-month of 2018. | 1.5 | 550 | 825.00 |
| Joseph, Anju P | 05/12/20 | Review entries for period 10/31/18 - 11/15/18 and edit for compliance to bankruptcy time guidance. | 1.0 | 550 | 550.00 |
| Sorondo, Jean-Louis | 05/12/20 | Review M&K schedules for S. Darr and send to Trustee for review. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 05/13/20 | Edit fee application detail for schedules through February 2018. | 3.6 | 650 | 2,340.00 |
| Joseph, Anju P | 05/13/20 | Review entries for period 11/16/18 - 12/30/18 and edit for compliance to bankruptcy time guidance. | 2.5 | 550 | 1,375.00 |
| Joseph, Anju P | 05/13/20 | Review Sixth Fee Application schedules for period through 1/15/19 and edit for compliance to bankruptcy time guidance. | 1.5 | 550 | 825.00 |
| Joseph, Anju P | 05/14/20 | Review Sixth Fee Application schedules for period through 1/16/19 - 2/15/19 and edit for compliance to bankruptcy time guidance. | 1.5 | 550 | 825.00 |
| Joseph, Anju P | 05/19/20 | Review Sixth Fee Application schedules for period through 4/8/19 and edit to comply with bankruptcy time guidance. | 2.5 | 550 | 1,375.00 |
| Joseph, Anju P | 05/20/20 | Review meeting groupings in 2020, edit to reconcile and provide added detail. | 1.2 | 550 | 660.00 |
| Joseph, Anju P | 05/20/20 | Review Sixth Fee Application schedules for period through 4/9/19-4/30/19 and edit for compliance to bankruptcy time guidance. | 1.1 | 550 | 605.00 |
| Joseph, Anju P | 05/26/20 | Reconcile entries related to claims objections and meetings for consistency. | 1.0 | 550 | 550.00 |
| Joseph, Anju P | 05/26/20 | Review and edit schedules for period 4/30/19 - 5/20/19 to comply with bankruptcy application guidance. | 1.1 | 550 | 605.00 |
| Joseph, Anju P | 05/27/20 | Categorize references to key documents and defined terms for consistency. | 1.2 | 550 | 660.00 |
| Joseph, Anju P | 05/27/20 | Review and edit schedules for period 4/30/19 - 6/15/19 to comply with bankruptcy application guidance. | 2.8 | 550 | 1,540.00 |
| Joseph, Anju P | 05/28/20 | Review and edit schedules to comply with bankruptcy application guidance for period between mid-June and July 2019. | 2.1 | 550 | 1,155.00 |
| Joseph, Anju P | 05/28/20 | Revisions to Sixth Fee Application schedules for consistent key references. | 1.8 | 550 | 990.00 |
| Joseph, Anju P | 06/01/20 | Continue to consolidate and revise bankruptcy fee application content for fee guidance and consistency. | 2.0 | 550 | 1,100.00 |
| Joseph, Anju P | 06/04/20 | Adjust time categorizations to reconcile to previously updated subcategories. | 1.0 | 550 | 550.00 |
| Joseph, Anju P | 06/04/20 | Review and edit schedules to comply with bankruptcy application guidance for period 7/15/19 - 9/30/19. | 3.0 | 550 | 1,650.00 |
| Joseph, Anju P | 06/05/20 | Review and edit schedules to comply with bankruptcy application guidance for period 10/1/19 - 11/19/19. | 2.8 | 550 | 1,540.00 |
| Joseph, Anju P | 06/05/20 | Review and edit schedules to comply with bankruptcy application guidance for period 12/1/19 - 12/30/19. | 1.6 | 550 | 880.00 |
| Joseph, Anju P | 06/05/20 | Review and edit schedules to comply with bankruptcy application guidance for the remainder of November 2019. | 0.7 | 550 | 385.00 |
| Joseph, Anju P | 06/08/20 | Correspond with J. Sorondo (HBA) and address areas for further review of fee application detail and open items. | 0.5 | 550 | 275.00 |
| Joseph, Anju P | 06/08/20 | Review and edit schedules to comply with bankruptcy application guidance for period ending 1/15/20. | 1.8 | 550 | 990.00 |

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TELEXFREE
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Joseph, Anju P | 06/08/20 | Revise time entry categories and add further detail and clarify key documents and deliverables. | 2.1 | 550 | 1,155.00 |
| Joseph, Anju P | 06/09/20 | Respond to questions regarding billing detail and provide related guidance. | 0.5 | 550 | 275.00 |
| Joseph, Anju P | 06/09/20 | Review and edit schedules to comply with bankruptcy application guidance for period 1/16/20 to 2/10/20. | 1.8 | 550 | 990.00 |
| Berardino, Emma | 06/09/20 | Review and finalize April 1, 2020 through April 15, 2020 schedules for Fee Application. | 1.6 | 400 | 640.00 |
| Joseph, Anju P | 06/09/20 | Review April 2020-May 2020 billings and request open items from team. | 1.7 | 550 | 935.00 |
| Joseph, Anju P | 06/11/20 | Review and edit schedules to comply with bankruptcy application guidance for period 2/11/20 - 3/13/20. | 2.1 | 550 | 1,155.00 |
| Berardino, Emma | 06/14/20 | Review and finalize Sixth Fee Application schedules from April 16, 2020 through May 15, 2020. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 06/14/20 | Review and finalize Sixth Fee Application schedules from May 16 through June 8, 2020. | 1.9 | 400 | 760.00 |
| Sorondo, Jean-Louis | 06/15/20 | Edit Sixth Fee Application schedules. | 1.2 | 650 | 780.00 |
| Joseph, Anju P | 06/15/20 | Follow-up on requests related to April-May 2020 time. | 0.5 | 550 | 275.00 |
| Berardino, Emma | 06/15/20 | Review and finalize Sixth Fee Application schedules for time through current date. | 0.9 | 400 | 360.00 |
| Sorondo, Jean-Louis | 06/16/20 | Review and edit Sixth Fee Application schedules detail. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 06/18/20 | Review and edit Sixth Fee Application schedules detail flagged for follow-up. | 0.8 | 650 | 520.00 |
| Joseph, Anju P | 06/22/20 | Attention to detail received from team for April 2020-May 2020 period review open items and edit detail as appropriate. | 1.5 | 550 | 825.00 |
| Sorondo, Jean-Louis | 06/22/20 | Edit and recategorize fee application time descriptions. | 1.6 | 650 | 1,040.00 |
| Joseph, Anju P | 06/22/20 | Review billing for beginning of June 2020 to June 18, 2020 review open items and request detail from team. | 1.8 | 550 | 990.00 |
| Joseph, Anju P | 06/23/20 | Being categorizing detail for new detail received, and request further review from J. Sorondo (HBA). | 0.5 | 550 | 275.00 |
| Joseph, Anju P | 06/23/20 | Initial categories for April-May 2020 time detail. | 2.7 | 550 | 1,485.00 |
| Joseph, Anju P | 06/23/20 | Reconcile and categorize time for E. Berardino and Z. Goldsmith (both HBA) for April - May 2020 period, and consolidate into workbook. | 1.8 | 550 | 990.00 |
| Joseph, Anju P | 06/23/20 | Reconcile and categorize time for J. Sorondo and G. Boll (both HBA) for April - May 2020 period, and consolidate into workbook. | 2.1 | 550 | 1,155.00 |
| Joseph, Anju P | 06/23/20 | Reconcile and categorize time for T. Martin (HBA) for the for April - May 2020 period, request open items, and consolidate available data. | 0.9 | 550 | 495.00 |
| Joseph, Anju P | 06/24/20 | Follow-up on requests for missing detail for April-June 2020 period. | 0.3 | 550 | 165.00 |
| Joseph, Anju P | 06/24/20 | Review and edit schedules to comply with bankruptcy application guidance for period 4/1 to 4/20/2020. | 1.6 | 550 | 880.00 |
| Joseph, Anju P | 06/25/20 | Assign categories based on keyword search and easily identifiable descriptions for period between April-May 2020. | 2.3 | 550 | 1,265.00 |
| Joseph, Anju P | 06/25/20 | Review and edit schedules for period between 4/21/2020 to 5/12/2020 to comply with bankruptcy fee guidance. | 1.7 | 550 | 935.00 |
| Joseph, Anju P | 06/26/20 | Review and edit schedules for period between 5/13/2020 to 5/31/2020 to comply with bankruptcy fee guidance. | 1.7 | 550 | 935.00 |
| Joseph, Anju P | 06/29/20 | Review and edit schedules for period between 5/13/2020 to 5/31/2020 per bankruptcy fee guidance. | 1.4 | 550 | 770.00 |
| Joseph, Anju P | 06/29/20 | Review and edit schedules for period between 6/1/2020 to 6/19/2020 to comply with bankruptcy fee guidance. | 1.9 | 550 | 1,045.00 |
| Joseph, Anju P | 06/29/20 | Review and reconcile meetings for April 2020. | 1.7 | 550 | 935.00 |
| Joseph, Anju P | 06/30/20 | Add placeholder categories for weeks available from April 2020 to mid-June 2020. | 1.9 | 550 | 1,045.00 |
| Joseph, Anju P | 06/30/20 | Review and reconcile meetings for May 2020 and early-June. | 2.1 | 550 | 1,155.00 |

Total Services Relating to Fee / Employment Applications

517.2

\$ 284,967.50

EXHIBIT D-5

TELEXFREE
Services Relating to Case Administration
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---|-------------|--|-------------|-------------|---------------------|
| Sorondo, Jean-Louis | 04/10/18 | Review Consilio invoices for accuracy. | 0.3 | \$ 650 | \$ 195.00 |
| McCormack, David | 07/13/18 | Test functionality of ClaimResponse@TelexFreeclaims.com mailbox. | 0.3 | 475 | 142.50 |
| | | Perform in-depth analysis of a certain response received into the | | | 570.00 |
| McCormack, David | 09/12/18 | claimresponse@telexfreeclaims.com mailbox to determine whether a | 1.2 | 475 | |
| | | systematic issue exists. | | | |
| Sorondo, Jean-Louis | 05/18/18 | Troubleshoot claim calculation issues in Net Winner claims and active | 2.6 | 650 | 1,690.00 |
| | | claims in the management portal with BMC. | | | |
| Sorondo, Jean-Louis | 05/21/18 | Resolve database connection issues with BMC. | 1.2 | 650 | 780.00 |
| McCormack, David | 05/23/18 | Troubleshoot issues with BMC claims portal and verify information | 1.5 | 475 | 712.50 |
| | | against claim PDFs. | | | |
| Sorondo, Jean-Louis | 06/14/18 | Troubleshoot database connection issues with BMC. | 0.4 | 650 | 260.00 |
| Sorondo, Jean-Louis | 06/15/18 | Troubleshoot recurring database connection issues with BMC. | 0.3 | 650 | 195.00 |
| Sorondo, Jean-Louis | 07/02/18 | Address database connection issues with BMC. | 1.3 | 650 | 845.00 |
| McCormack, David | 07/12/18 | Troubleshoot issues with BMC's claim registry site. | 1.0 | 475 | 475.00 |
| McCormack, David | 08/01/18 | Troubleshoot issue with BMC claims portal related to reviewing | 1.8 | 475 | 855.00 |
| | | documentation. | | | |
| Martin, Timothy | 08/02/18 | Update TLOxp account information. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 11/13/18 | Draft email to Trustee regarding vendor payments. | 0.1 | 800 | 80.00 |
| Sorondo, Jean-Louis | 11/15/18 | Review and reconcile Consilio invoice for payment by Trustee. | 0.3 | 650 | 195.00 |
| Martin, Timothy | 12/12/18 | Assist Trustee in payment of vendors. | 0.4 | 800 | 320.00 |
| Berardino, Emma | 01/23/19 | Troubleshoot SQL database access. | 1.2 | 400 | 480.00 |
| Sorondo, Jean-Louis | 01/25/19 | Troubleshoot database connection with BMC and provide demo to E. | 0.5 | 650 | 325.00 |
| | | Berardino (HBA). | | | |
| McCormack, David | 02/11/19 | Address work plan and open items on internal discussion. | 0.3 | 475 | 142.50 |
| Martin, Timothy | 06/19/19 | Review and submit May vendor invoice for payment. | 0.3 | 800 | 240.00 |
| Sorondo, Jean-Louis | 10/07/19 | Troubleshoot and resolve database issues with BMC. | 0.8 | 650 | 520.00 |
| Sorondo, Jean-Louis | 12/07/19 | Organize general case data on file servers. | 1.1 | 650 | 715.00 |
| Sorondo, Jean-Louis | 12/17/19 | Review AccessData renewal offer and submit for approval with business | 0.5 | 650 | 325.00 |
| | | case. | | | |
| Sorondo, Jean-Louis | 01/16/20 | Perform maintenance and troubleshoot claims database. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 01/31/20 | Troubleshoot SQL database access for E. Berardino (HBA). | 0.3 | 650 | 195.00 |
| Sorondo, Jean-Louis | 03/12/20 | Review vendor invoices and request credit based on analysis. | 0.2 | 650 | 130.00 |
| Boll, Gavin | 05/01/20 | Review history and update support folder of 11 Dilce Goncalves claims. | 1.8 | 265 | 477.00 |
| Sorondo, Jean-Louis | 05/20/20 | Update TelexFree servers with security patches. | 0.5 | 650 | 325.00 |
| Berardino, Emma | 06/03/20 | Provide access information to ClaimResponse mailbox and BMC database | 0.3 | 400 | 120.00 |
| | | for Z. Goldsmith (HBA). | | | |
| Berardino, Emma | 06/03/20 | Aggregate questions related to balloting for FAQ drafting. | 1.4 | 400 | 560.00 |
| Sorondo, Jean-Louis | 06/09/20 | Research contact information, reconcile and revise claim transfer list for | 2.6 | 650 | 1,690.00 |
| | | database update, and forward related to BMC. | | | |
| Sorondo, Jean-Louis | 06/15/20 | Troubleshoot database connection issues. | 0.3 | 650 | 195.00 |
| Goldsmith, Zachary | 06/25/20 | Review and organize court dockets (3360 - 3380). | 2.0 | 425 | 850.00 |
| Goldsmith, Zachary | 06/29/20 | Review and organize of court dockets (3381 - 3402). | 3.0 | 425 | 1,275.00 |
| Total Services Relating to Case Administration | | | 31.3 | | \$ 16,884.50 |

EXHIBIT D-6

TELEXFREE
Services Relating to Meetings with Government Agencies
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---|----------|---|-------------|--------|---------------------|
| Martin, Timothy | 04/04/18 | Prepare schedule of net winnings for SEC defendants and review of claim activity. | 2.9 | \$ 800 | \$ 2,320.00 |
| Martin, Timothy | 04/04/18 | Call with A. Lizotte (M&K) regarding SEC actions. | 0.3 | 800 | 240.00 |
| Sorondo, Jean-Louis | 04/12/18 | Research and prepare schedule of Net Winner positions for SEC. | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 04/18/18 | Prepare analyses at request of USAO. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 04/26/18 | Format detailed report on Singapore claimants for SEC. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 05/02/18 | Update Singapore claimant analysis per Trustee's request. | 1.2 | 650 | 780.00 |
| Martin, Timothy | 05/03/18 | Review and analyze documents related to SEC settlement. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 05/25/18 | Call with A. Lizotte (M&K) regarding SEC settlements. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 05/29/18 | Update victims / economic loss chart for presentation. | 2.3 | 650 | 1,495.00 |
| Martin, Timothy | 05/31/18 | Correspond with A. Lizotte (M&K) regarding duplicate User Accounts and SEC settlements. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 06/15/18 | Review SEC correspondence regarding recovered funds. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 09/17/18 | Call with A. Lizotte (M&K) regarding SEC request for information. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 10/01/18 | Review and comment on analysis of F. Sloan transactions in response to SEC request. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 10/01/18 | Review updated analysis of F. Sloan transactions in response to SEC request. | 0.6 | 800 | 480.00 |
| McCormack, David | 11/21/18 | Review User Account data for Priscila Costa and compile analysis of same per DOJ request. | 1.7 | 475 | 807.50 |
| Martin, Timothy | 01/04/19 | Call with N. Gallagher (USDOJ) regarding SEC discussion. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 01/29/19 | Research SEC property seizures in case. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 01/31/19 | Review voicemail received from U.S.A.O. | 0.1 | 800 | 80.00 |
| Sorondo, Jean-Louis | 01/14/20 | Prepare updated statistics on transferred claims for DOJ. | 1.0 | 650 | 650.00 |
| Total Services Relating to Meetings with Government Agencies | | | 17.6 | | \$ 12,297.50 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|-----------------------|----------|---|------|--------|-----------|
| Shrock-Kueber, Breann | 04/02/18 | Continue review of additional possible duplicate claims in management portal. | 2.0 | \$ 400 | \$ 800.00 |
| Shrock-Kueber, Breann | 04/02/18 | Perform searches in claim management portal for duplicate claims and review. | 2.8 | 400 | 1,120.00 |
| Shrock-Kueber, Breann | 04/02/18 | Setup schedule of system flagged duplicate claims for review. | 0.8 | 400 | 320.00 |
| Shrock-Kueber, Breann | 04/02/18 | Download claim confirmations of duplicate claims and review. | 2.5 | 400 | 1,000.00 |
| Shrock-Kueber, Breann | 04/03/18 | Continue identification of AFC Studio Legale and Walter Jabs claims. | 2.0 | 400 | 800.00 |
| Shrock-Kueber, Breann | 04/03/18 | Review additional duplicate claims and prepare support folders. | 2.5 | 400 | 1,000.00 |
| Shrock-Kueber, Breann | 04/03/18 | Identify and review AFC Studio Legale and Walter Jabs claims. | 2.0 | 400 | 800.00 |
| Shrock-Kueber, Breann | 04/03/18 | Review AFC Studio Legale and Walter Jabs claims. | 1.5 | 400 | 600.00 |
| Shrock-Kueber, Breann | 04/04/18 | Perform Objection Code testing for categories A-E for 25 random selected claims. | 1.8 | 400 | 720.00 |
| Sorondo, Jean-Louis | 04/10/18 | Prepare summary of claims by objection code. | 2.3 | 650 | 1,495.00 |
| Shrock-Kueber, Breann | 04/11/18 | Perform additional analysis for identification of AFC claims that need to be sent for review. | 0.8 | 400 | 320.00 |
| Shrock-Kueber, Breann | 04/11/18 | Perform additional review of duplicate claims and categories assigned. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 04/11/18 | Discussion with B. Shrock (HBA) on duplicate claim analysis. | 0.8 | 650 | 520.00 |
| Shrock-Kueber, Breann | 04/11/18 | Conference call with J. Sorondo (HBA) re: duplicate review. | 0.8 | 400 | 320.00 |
| Shrock-Kueber, Breann | 04/11/18 | Review duplicate claims summary analysis. | 1.8 | 400 | 720.00 |
| Martin, Timothy | 04/11/18 | Review duplicate claims analysis. | 1.3 | 800 | 1,040.00 |
| Shrock-Kueber, Breann | 04/12/18 | Continue review of duplicate analysis and create schedule of duplicates by country. | 2.0 | 400 | 800.00 |
| Shrock-Kueber, Breann | 04/12/18 | Summarize duplicate review categories. | 1.0 | 400 | 400.00 |
| Shrock-Kueber, Breann | 04/13/18 | Collaborate with J. Sorondo (HBA) to review duplicate claim analysis. | 2.0 | 400 | 800.00 |
| Martin, Timothy | 04/13/18 | Analyze claims objection schedules. | 0.6 | 800 | 480.00 |
| Shrock-Kueber, Breann | 04/16/18 | Perform additional review of duplicate claims to distinguish new categorization for duplicates/net winners/exceeded bar date etc. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 04/16/18 | Collaborate with B. Shrock (HBA) to guide additional duplicate identification approaches for claims. | 0.8 | 650 | 520.00 |
| Shrock-Kueber, Breann | 04/16/18 | Call with J. Sorondo (HBA) to discuss Telexfree duplicates net winners exceeded bar date claims. | 0.8 | 400 | 320.00 |
| Sorondo, Jean-Louis | 04/16/18 | Develop additional duplicate identification approaches for claims. | 3.0 | 650 | 1,950.00 |
| Shrock-Kueber, Breann | 04/17/18 | Perform additional review of duplicates identified for objections and surviving claims. | 2.5 | 400 | 1,000.00 |
| Sorondo, Jean-Louis | 04/17/18 | Review identified duplicate and surviving claims for accuracy. | 2.6 | 650 | 1,690.00 |
| Shrock-Kueber, Breann | 04/17/18 | Update claims summary to reflect duplicate analysis. | 0.8 | 400 | 320.00 |
| Shrock-Kueber, Breann | 04/18/18 | Continue second round review of all claims identified as duplicates to prepare for omnibus objection. | 1.5 | 400 | 600.00 |
| Sorondo, Jean-Louis | 04/18/18 | Perform additional quality control on identified duplicate claims. | 2.7 | 650 | 1,755.00 |
| Shrock-Kueber, Breann | 04/18/18 | Continue revision of claim duplicates for omnibus objection. | 2.5 | 400 | 1,000.00 |
| Shrock-Kueber, Breann | 04/18/18 | Revise schedule of identified duplicate claim groups. | 3.0 | 400 | 1,200.00 |
| Martin, Timothy | 04/18/18 | Review claims by objection category. | 1.7 | 800 | 1,360.00 |
| Shrock-Kueber, Breann | 04/19/18 | Exclude certain claims previously marked as duplicate based on name and contact information from schedule. | 3.2 | 400 | 1,280.00 |
| Martin, Timothy | 04/19/18 | Review large claims to be objected to on basis of duplicate User Accounts. | 2.6 | 800 | 2,080.00 |
| Sorondo, Jean-Louis | 04/19/18 | Update statistics on claim objection codes A through F. | 3.0 | 650 | 1,950.00 |
| Shrock-Kueber, Breann | 04/19/18 | Review supporting documentation for duplicate claims. | 2.5 | 400 | 1,000.00 |
| Martin, Timothy | 04/20/18 | Analyze largest claims filed by objection category. | 3.5 | 800 | 2,800.00 |
| Shrock-Kueber, Breann | 04/20/18 | Update schedule of identified claim duplicates. | 2.3 | 400 | 920.00 |
| Shrock-Kueber, Breann | 04/23/18 | Prepare exhibit for duplicate claims by country. | 1.2 | 400 | 480.00 |
| Shrock-Kueber, Breann | 04/23/18 | Prepare duplicate review and claims summary. | 1.8 | 400 | 720.00 |
| Martin, Timothy | 04/25/18 | Analyze claims with duplicate User Accounts. | 2.6 | 800 | 2,080.00 |
| Martin, Timothy | 05/09/18 | Continue to review SIG detail for largest net loser claimants. | 1.9 | 800 | 1,520.00 |
| Sorondo, Jean-Louis | 05/10/18 | Prepare spreadsheet of all accounts claimed more than once but not identified as part of a duplicate claim. | 3.1 | 650 | 2,015.00 |
| Martin, Timothy | 05/11/18 | Review analysis of duplicate claims. | 2.8 | 800 | 2,240.00 |
| Shrock-Kueber, Breann | 05/15/18 | Draft analysis on top 70 largest net losers and add additional language regarding exchange rate for each claim. | 3.2 | 400 | 1,280.00 |
| McCormack, David | 05/15/18 | Review and comment on duplicate claim analysis and methodology. | 0.8 | 475 | 380.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|-----------------------|----------|--|------|------|----------|
| Sorondo, Jean-Louis | 05/16/18 | Review claim clusters to identify surviving claims in duplicate claim sets. | 1.9 | 650 | 1,235.00 |
| McCormack, David | 05/16/18 | Continue review and comment on duplicate claim analysis and methodology. | 1.5 | 475 | 712.50 |
| Shrock-Kueber, Breann | 05/16/18 | Perform additional analysis and changes to duplicate claims exhibit. | 2.5 | 400 | 1,000.00 |
| Shrock-Kueber, Breann | 05/16/18 | Discuss duplicate claim clusters with J. Sorondo (HBA). | 0.8 | 400 | 320.00 |
| Shrock-Kueber, Breann | 05/16/18 | Update duplicate claims exhibit. | 2.0 | 400 | 800.00 |
| McCormack, David | 05/17/18 | Analyze certain up-adjusted claims that should receive objections under new methodology. | 1.9 | 475 | 902.50 |
| Sorondo, Jean-Louis | 05/17/18 | Continue review of duplicate claim clusters and identification of surviving claims. | 2.8 | 650 | 1,820.00 |
| Shrock-Kueber, Breann | 05/17/18 | Perform additional analysis and quality control review of duplicate claims exhibit. | 1.8 | 400 | 720.00 |
| Shrock-Kueber, Breann | 05/17/18 | Continue changes to duplicate claims exhibit. | 1.0 | 400 | 400.00 |
| DeCristofaro, JD | 05/18/18 | Validate the "Duplicate Objections Query" and troubleshoot issue with erroneous line returns. | 1.8 | 395 | 711.00 |
| Sorondo, Jean-Louis | 05/18/18 | Draft query to generate sample objection language for all claims based on data table input. | 2.8 | 650 | 1,820.00 |
| Shrock-Kueber, Breann | 05/18/18 | Review duplicate claims narratives for quality control. | 1.0 | 400 | 400.00 |
| Martin, Timothy | 05/21/18 | Collaborate with S. Darr, J. Sorondo and B. Shrock-Kueber (all HBA) to address largest claim objections. | 1.0 | 800 | 800.00 |
| Shrock-Kueber, Breann | 05/21/18 | Analyze surviving claims in regards to objections codes claim stratification. | 0.8 | 400 | 320.00 |
| Martin, Timothy | 05/21/18 | Review and edit summary of largest claim objections. | 2.6 | 800 | 2,080.00 |
| McCormack, David | 05/22/18 | Review characteristics of surviving claims as related to objection analysis for up-adjusted surviving claims. | 1.4 | 475 | 665.00 |
| Sorondo, Jean-Louis | 05/22/18 | Collaborate with B. Shrock (HBA) to determine approach for addressing duplicate claims. | 0.8 | 650 | 520.00 |
| Shrock-Kueber, Breann | 05/22/18 | Call with J. Sorondo (HBA) re: additional identified claims that could be duplicates. | 0.8 | 400 | 320.00 |
| Shrock-Kueber, Breann | 05/22/18 | Review notice information associated with potential duplicate claims and categorize. | 3.3 | 400 | 1,320.00 |
| Sorondo, Jean-Louis | 05/22/18 | Examine Net Winner portal results in database to integrate with duplicate analysis. | 2.7 | 650 | 1,755.00 |
| Shrock-Kueber, Breann | 05/22/18 | Correspond with D. McCormack (HBA) re: duplicates and top 70 largest net losers. | 0.5 | 400 | 200.00 |
| Sorondo, Jean-Louis | 05/22/18 | Review duplicate claims consistent with determined approach. | 0.7 | 650 | 455.00 |
| Shrock-Kueber, Breann | 05/23/18 | Continue review and categorization of notice information of approximately 6,000 claims with potential to be duplicates. | 2.0 | 400 | 800.00 |
| Shrock-Kueber, Breann | 05/23/18 | Research potential duplicate claims in claim portal to examine transaction counterparties. | 2.0 | 400 | 800.00 |
| Shrock-Kueber, Breann | 05/23/18 | Prepare support folders for potential duplicate claims to serve as examples. | 3.5 | 400 | 1,400.00 |
| Martin, Timothy | 05/24/18 | Analyze duplicate user accounts in high dollar claims. | 2.9 | 800 | 2,320.00 |
| McCormack, David | 05/24/18 | Review categorization of duplicate analysis. | 0.8 | 475 | 380.00 |
| Martin, Timothy | 05/25/18 | Prepare summary to Trustee of claim objection status. | 1.3 | 800 | 1,040.00 |
| McCormack, David | 05/25/18 | Update manual review of duplicates for large claims. | 1.5 | 475 | 712.50 |
| Martin, Timothy | 05/28/18 | Prepare summary of duplicate User Account volume in objection range. | 2.6 | 800 | 2,080.00 |
| Martin, Timothy | 05/29/18 | Analyze net winner User Account activity related to duplicate claims. | 2.3 | 800 | 1,840.00 |
| Martin, Timothy | 05/29/18 | Update objection summary for counsel. | 0.6 | 800 | 480.00 |
| Sorondo, Jean-Louis | 05/30/18 | Prepare sample charts where accounts were claimed multiple times, but claims were not identified as duplicates, to verify objection determinations are working properly. | 3.2 | 650 | 2,080.00 |
| Sorondo, Jean-Louis | 05/30/18 | Prepare updated objection code summary based on revised determinations. | 3.3 | 650 | 2,145.00 |
| Martin, Timothy | 05/30/18 | Analyze data related to duplicate User Accounts from Chinese claimants. | 3.2 | 800 | 2,560.00 |
| McCormack, David | 05/30/18 | Review duplicate claims filed by large net winner and named defendants. | 1.4 | 475 | 665.00 |
| Martin, Timothy | 05/30/18 | Review and edit latest claims objection schedule. | 1.4 | 800 | 1,120.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|-----------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 05/31/18 | Adjust duplicate analysis in database query for Net Winner portal results. | 3.0 | 650 | 1,950.00 |
| McCormack, David | 05/31/18 | Review updated duplicate claim analysis and make edits to same. | 1.5 | 475 | 712.50 |
| Martin, Timothy | 05/31/18 | Prepare template for duplicate claim objections. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 05/31/18 | Analyze Duplicate User Account update. | 2.4 | 800 | 1,920.00 |
| Sorondo, Jean-Louis | 06/01/18 | Examine name and city code combinations in an effort to identify additional duplicate claims. | 3.3 | 650 | 2,145.00 |
| McCormack, David | 06/01/18 | Review updated duplicate methodology and begin implementation of same. | 2.2 | 475 | 1,045.00 |
| Martin, Timothy | 06/01/18 | Review and edit analysis of duplicate claims. | 3.6 | 800 | 2,880.00 |
| McCormack, David | 06/04/18 | Draft analysis relating to updated duplicate methodology and update based on internal review. | 2.4 | 475 | 1,140.00 |
| Sorondo, Jean-Louis | 06/04/18 | Perform updated duplicate analysis replacing signature name where creditor name is invalid. | 3.2 | 650 | 2,080.00 |
| Martin, Timothy | 06/04/18 | Prepare analysis of potential duplicate methodologies. | 1.9 | 800 | 1,520.00 |
| Sorondo, Jean-Louis | 06/05/18 | Apply new duplicate analysis to claims and compare against previous cluster analysis. | 2.6 | 650 | 1,690.00 |
| McCormack, David | 06/05/18 | Reconcile impact of updated duplicate methodology against previous methodology. | 2.4 | 475 | 1,140.00 |
| Martin, Timothy | 06/05/18 | Revise duplicate claim analysis at the request of the Trustee. | 3.1 | 800 | 2,480.00 |
| Shrock-Kueber, Breann | 06/05/18 | Review new claim clusters for new potential duplicate claims. | 2.5 | 400 | 1,000.00 |
| Sorondo, Jean-Louis | 06/05/18 | Run variation of duplicate analysis and compile results. | 2.8 | 650 | 1,820.00 |
| Martin, Timothy | 06/05/18 | Update noticing template for duplicate claims. | 1.9 | 800 | 1,520.00 |
| Shrock-Kueber, Breann | 06/06/18 | Quality review newly identified duplicates based on the combination of creditor name and zip code or just creditor name. | 1.8 | 400 | 720.00 |
| Sorondo, Jean-Louis | 06/06/18 | Continue duplicate claim analysis with name and address combinations, and compare to previous analysis results. | 3.1 | 650 | 2,015.00 |
| Sorondo, Jean-Louis | 06/06/18 | Revise duplicate analysis for approach requested by Trustee not dependent on claimed user accounts. | 2.7 | 650 | 1,755.00 |
| McCormack, David | 06/06/18 | Review and refine analysis relating to duplicate claim clusters and provide comments on the same. | 2.5 | 475 | 1,187.50 |
| Shrock-Kueber, Breann | 06/06/18 | Perform quality control on database derived claim clusters for new potential duplicate claims. | 2.5 | 400 | 1,000.00 |
| Shrock-Kueber, Breann | 06/06/18 | Continue to review new claim clusters for new potential duplicate claims. | 1.8 | 400 | 720.00 |
| McCormack, David | 06/07/18 | Review results of analysis comparing different duplicate methodologies and prepare slides describing same. | 2.3 | 475 | 1,092.50 |
| Martin, Timothy | 06/08/18 | Prepare script of objections for largest claims. | 2.2 | 800 | 1,760.00 |
| McCormack, David | 06/12/18 | Review process for determining which claim "survives" in a duplicate cluster, accounting for potential for Objection A claims. | 1.5 | 475 | 712.50 |
| Sorondo, Jean-Louis | 06/12/18 | Review and summarize findings of duplicate analysis for Trustee. | 2.7 | 650 | 1,755.00 |
| Martin, Timothy | 06/12/18 | Review revised duplicate process. | 2.9 | 800 | 2,320.00 |
| Sorondo, Jean-Louis | 06/13/18 | Update duplicate mythology to the OR and AND approach where name and user account match is stuffiest or name and address information is sufficient to be considered a duplicate. | 3.5 | 650 | 2,275.00 |
| McCormack, David | 06/13/18 | Analyze potential for duplicate claims to still be classified as Objection A claims under certain circumstances. | 2.2 | 475 | 1,045.00 |
| McCormack, David | 06/13/18 | Discuss potential use of new duplicate methodologies to be done via algorithm: the OR and AND methodologies. | 1.2 | 475 | 570.00 |
| Sorondo, Jean-Louis | 06/13/18 | Update comparison of duplicate methodology variations for discussion with T. Martin (HBA). | 2.5 | 650 | 1,625.00 |
| McCormack, David | 06/13/18 | Review overlap among duplicate claims with Objections A-F. | 1.4 | 475 | 665.00 |
| DeCristofaro, JD | 06/14/18 | Validate the results of the queries used to populate the pie chart for the presentation showing Remaining Claims (exc. Net Winners & Exceeded Bar Date) and Total of Top 70 Net Losers. | 2.0 | 395 | 790.00 |
| McCormack, David | 06/14/18 | Draft analysis demonstrating the effects of the AND and OR methodologies as compared to previous duplicate methodologies. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 06/14/18 | Perform quality control on new duplicate identification methodology with J.D. DeCristofaro (HBA). | 1.1 | 650 | 715.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 06/14/18 | Prepare analysis of new duplicate identification methodology compared to previous iterations. | 2.7 | 650 | 1,755.00 |
| McCormack, David | 06/15/18 | Update analysis demonstrating the effects of the OR and AND duplicate methodologies. | 2.1 | 475 | 997.50 |
| McCormack, David | 06/15/18 | Compare duplicate methodologies in a systematic manner to prepare variance analyses. | 1.5 | 475 | 712.50 |
| Martin, Timothy | 06/15/18 | Prepare analysis of claims with duplicate User Accounts. | 1.4 | 800 | 1,120.00 |
| McCormack, David | 06/18/18 | Review circumstances in which claims that appear to be duplicates are not identified using OR or AND methodology and propose solutions. | 1.8 | 475 | 855.00 |
| McCormack, David | 06/18/18 | Update AND/OR duplicate methodology analyses based on internal review. | 0.6 | 475 | 285.00 |
| McCormack, David | 06/20/18 | Review claims identified as duplicates but are not (due to multiple claims being filed with same address but by different people, etc.). | 1.5 | 475 | 712.50 |
| McCormack, David | 06/21/18 | Research and analyze examples of AND methodology claims that should be identified as duplicates. | 2.1 | 475 | 997.50 |
| McCormack, David | 06/21/18 | Research and analyze examples of OR methodology claims that should be identified as duplicates. | 1.8 | 475 | 855.00 |
| McCormack, David | 06/22/18 | Finalize slides and tables contrasting AND and OR methodology to each other and to previous duplicate methodology. | 2.5 | 475 | 1,187.50 |
| Sorondo, Jean-Louis | 06/22/18 | Perform quality control and testing on revised duplicate claim methodology. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 06/22/18 | Update duplicate claim methodology per Trustee's request. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 06/25/18 | Develop iteration approach to assign duplicate status to claims where user accounts were claimed more than once. | 2.4 | 650 | 1,560.00 |
| Sorondo, Jean-Louis | 06/25/18 | Create chart identifying iteratively clustered duplicate claims for discussion with T. Martin (HBA) and Trustee. | 2.1 | 650 | 1,365.00 |
| McCormack, David | 06/25/18 | Review examples of claims where surviving duplicate claim has other objection codes as well. | 0.5 | 475 | 237.50 |
| Sorondo, Jean-Louis | 06/25/18 | Continue development of updated duplicate identification methodology. | 1.8 | 650 | 1,170.00 |
| Martin, Timothy | 06/25/18 | Prepare summary of "AND" duplicate analysis. | 1.7 | 800 | 1,360.00 |
| Martin, Timothy | 06/26/18 | Review of revised duplicate analysis requested by Trustee. | 3.3 | 800 | 2,640.00 |
| McCormack, David | 06/27/18 | Continue review of examples of claims where surviving duplicate claim has other objection codes as well. | 0.3 | 475 | 142.50 |
| Sorondo, Jean-Louis | 06/27/18 | Prepare list of claims that survived duplicate analysis but contain additional objections. | 1.3 | 650 | 845.00 |
| McCormack, David | 07/02/18 | Analyze surviving claims with objection codes B-F, but not A. | 2.1 | 475 | 997.50 |
| Martin, Timothy | 07/02/18 | Analyze duplicate claims with the same email addresses. | 3.2 | 800 | 2,560.00 |
| Martin, Timothy | 07/02/18 | Compare claims with Objection A. | 2.3 | 800 | 1,840.00 |
| McCormack, David | 07/03/18 | Review large claims with Objection A issues and reconcile against source data. | 2.3 | 475 | 1,092.50 |
| McCormack, David | 07/05/18 | Analyze difference in magnitude between duplicate and surviving claims for large duplicate claims. | 2.5 | 475 | 1,187.50 |
| McCormack, David | 07/05/18 | Review newly identified duplicates in top 70 largest claims based on new duplicate methodology. | 2.2 | 475 | 1,045.00 |
| Sorondo, Jean-Louis | 07/05/18 | Develop criteria and calculations for net equity adjustments on Objection A claims. | 1.4 | 650 | 910.00 |
| Sorondo, Jean-Louis | 07/05/18 | Calculate and test net equity reductions based on objection criteria. | 2.6 | 650 | 1,690.00 |
| McCormack, David | 07/06/18 | Review analysis relating to net equity reduction for Objection A claims and test against known data sources. | 1.9 | 475 | 902.50 |
| McCormack, David | 07/06/18 | Refine analysis for reduction in net equity for claims with Objection A based on testing. | 1.3 | 475 | 617.50 |
| McCormack, David | 07/09/18 | Review situations where Objection A net equity reductions result in negative claim amounts. | 1.6 | 475 | 760.00 |
| McCormack, David | 07/09/18 | Analyze "orphan" duplicates that aren't associated with any surviving claim. | 1.4 | 475 | 665.00 |
| McCormack, David | 07/10/18 | Draft Exhibit A-1's for top 70 claims (Nos. 126835-000, 108619-000, 71316-000, 78455-000, 46253-000, 61078-000, 58012-000, 65111-000, 128442-000, 106859-000) and verify against claims database. | 2.9 | 475 | 1,377.50 |
| McCormack, David | 07/10/18 | Review preliminary master claim schedule / claims register and provide comments on same. | 0.8 | 475 | 380.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| DeCristofaro, JD | 07/10/18 | Rewrite "Duplicate Accounts" and "Combine Results into Master Table" queries. | 1.8 | 395 | 711.00 |
| Martin, Timothy | 07/10/18 | Review queries for determining resolution of claims and compare to SIG data. | 2.3 | 800 | 1,840.00 |
| Martin, Timothy | 07/10/18 | Analyze duplicate claim search criteria and related claim detail. | 1.8 | 800 | 1,440.00 |
| McCormack, David | 07/11/18 | Draft Exhibit A-1's for top 70 claims (Nos. 108894-000, 112453-000, 129390-000, 08690-000, 45705-000, 114252-000, 106073-001, 126715-000, 52991-000, 110633-001) and verify against claims database. | 3.2 | 475 | 1,520.00 |
| McCormack, David | 07/11/18 | Pull claims for claim no. 108894-000, 112453-000, 129390-000, 08690-000, 45705-000, 114252-000, 106073-001, 126715-000, 52991-000, 110633-001. | 1.2 | 475 | 570.00 |
| McCormack, David | 07/11/18 | Perform QA testing of claim register to make sure fields are calculating properly based on new updates to certain calculations. | 1.2 | 475 | 570.00 |
| Martin, Timothy | 07/11/18 | Review and comment on claim objections related to Dominican Republic claimants. | 3.2 | 800 | 2,560.00 |
| Martin, Timothy | 07/11/18 | Call with J. Sorondo (HBA) on assumptions for calculating objection amounts. | 0.5 | 800 | 400.00 |
| Sorondo, Jean-Louis | 07/11/18 | Review assumptions for calculating objection amounts with T. Martin (HBA). | 0.5 | 650 | 325.00 |
| Martin, Timothy | 07/11/18 | Review claim objections for each claim code for related disclosures. | 1.6 | 800 | 1,280.00 |
| Sorondo, Jean-Louis | 07/11/18 | Summarize all assumptions used in calculating objection amounts. | 1.1 | 650 | 715.00 |
| McCormack, David | 07/12/18 | Draft Exhibit A-1's for top 70 claims (Nos. 102949-000, 119584-000, 129793-000, 116008-000, 123469-000, 33656-000, 33665-000, 61957-000, 66808-000, 113861-000) and verify against claims database. | 2.2 | 475 | 1,045.00 |
| McCormack, David | 07/12/18 | Pull claims for claim no. 102949-000, 119584-000, 129793-000, 116008-000, 123469-000, 33656-000, 33665-000, 61957-000, 66808-000, 113861-000. | 1.2 | 475 | 570.00 |
| Sorondo, Jean-Louis | 07/12/18 | Generate random samples of claim objections for manual review and begin review for quality control purposes. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 07/12/18 | Update code to account for instances where objection reductions were being double counted. | 2.8 | 650 | 1,820.00 |
| Martin, Timothy | 07/12/18 | Analyze select Participant data and compare to proposed claim objections. | 3.4 | 800 | 2,720.00 |
| McCormack, David | 07/13/18 | Draft Exhibit A-1's for top 70 claims (Nos. 127542-000, 43394-000, 114946-000, 124345-000, 130534-000, 62299-000, 34336-000, 25507-000, 114426-000, 125071-000) and verify against claims database. | 2.4 | 475 | 1,140.00 |
| McCormack, David | 07/13/18 | Pull claims for claim no. 127542-000, 43394-000, 114946-000, 124345-000, 130534-000, 62299-000, 34336-000, 25507-000, 114426-000, 125071-000. | 1.4 | 475 | 665.00 |
| Martin, Timothy | 07/13/18 | Review revised proposed coding queries for duplicate objections. | 2.6 | 800 | 2,080.00 |
| McCormack, David | 07/16/18 | Draft Exhibit A-1's for top 70 claims (Nos. 66836-000, 131243-000, 98402-000, 108767-000, 109308-000, 96406-000, 128769-000, 06551-000, 106876-000, 46424-000) and verify against claims database. | 2.9 | 475 | 1,377.50 |
| McCormack, David | 07/16/18 | Pull claims for claim no. 66836-000, 131243-000, 98402-000, 108767-000, 109308-000, 96406-000, 128769-000, 06551-000, 106876-000, 46424-000. | 1.6 | 475 | 760.00 |
| Sorondo, Jean-Louis | 07/16/18 | Continue review of random sample claim objections for quality control purposes. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 07/16/18 | Reformat objection exhibits and modify data displayed per input from Trustee. | 2.7 | 650 | 1,755.00 |
| McCormack, David | 07/17/18 | Draft Exhibit A-1's for top 70 claims (Nos. 48548-000, 121530-000, 105649-000, 82997-000, 43018-000, 126882-001, 127240-000, 48889-000, 72050-000, 131228-000) and verify against claims database. | 2.8 | 475 | 1,330.00 |
| McCormack, David | 07/17/18 | Pull claims for claim no. 48548-000, 121530-000, 105649-000, 82997-000, 43018-000, 126882-001, 127240-000, 48889-000, 72050-000, 131228-000. | 1.6 | 475 | 760.00 |
| McCormack, David | 07/18/18 | Draft Exhibit A-1's for top 70 claims (No. 54160-000, 65929-000, 67842-000, 125905-000, 04741-000, 11541-000, 36473-000, 43818-000, 60208-000, 131229-000) and verify against claims database. | 2.4 | 475 | 1,140.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| McCormack, David | 07/18/18 | Pull claims for claim no. 126835-000, 108619-000, 71316-000, 78455-000, 46253-000, 61078-000, 58012-000, 65111-000, 128442-000, 106859-000. | 1.2 | 475 | 570.00 |
| Martin, Timothy | 07/18/18 | Prepare revised claim objection schedules. | 2.0 | 800 | 1,600.00 |
| McCormack, David | 07/19/18 | Pull claims for claim no. 54160-000, 65929-000, 67842-000, 125905-000, 04741-000, 11541-000, 36473-000, 43818-000, 60208-000, 131229-000. | 1.3 | 475 | 617.50 |
| McCormack, David | 07/19/18 | Update format of claim register and update for new fields requested to be captured. | 1.5 | 475 | 712.50 |
| McCormack, David | 07/19/18 | Review claim data as related to claimants from Haiti and prepare related analysis. | 0.8 | 475 | 380.00 |
| McCormack, David | 07/20/18 | Finalize format for Exhibit A-1's and update existing top 70 A-1's based on internal review and discussion. | 2.6 | 475 | 1,235.00 |
| Sorondo, Jean-Louis | 07/23/18 | Design and update final transaction level objection detail table. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 07/23/18 | Perform quality control and testing on objection data tables. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 07/23/18 | Design final objection data table for claim objections. | 1.6 | 650 | 1,040.00 |
| Martin, Timothy | 07/23/18 | Prepare largest objections to be filed next day. | 1.6 | 800 | 1,280.00 |
| McCormack, David | 07/23/18 | Draft reconciliations for top 70 Exhibit A-1s. | 2.8 | 475 | 1,330.00 |
| Sorondo, Jean-Louis | 07/24/18 | Integrate duplicate claim objections and update data table for claim objections. | 2.3 | 650 | 1,495.00 |
| McCormack, David | 07/24/18 | Finalize preparation of reconciliations for distribution to top 70 claimants. | 1.7 | 475 | 807.50 |
| McCormack, David | 07/24/18 | Finalize preparation of Exhibit A-1s for distribution to top 70 claimants. | 1.6 | 475 | 760.00 |
| McCormack, David | 07/24/18 | Perform quality review of documents for distribution to top 70 claimants. | 2.1 | 475 | 997.50 |
| Sorondo, Jean-Louis | 07/24/18 | Follow up with G. Murphy (BMC) to discuss duplicate claim objections. | 0.7 | 650 | 455.00 |
| Sorondo, Jean-Louis | 07/24/18 | Prepare template for duplicate claim objections and send to BMC. | 2.5 | 650 | 1,625.00 |
| McCormack, David | 07/25/18 | Review responses from top 70 claimants to Notice of Proposed Resolution of Claim and related documents. | 0.5 | 475 | 237.50 |
| Martin, Timothy | 07/25/18 | Review responses to claim objections and discuss with counsel. | 2.1 | 800 | 1,680.00 |
| Sorondo, Jean-Louis | 07/25/18 | Complete quality control on objection tables. | 1.7 | 650 | 1,105.00 |
| McCormack, David | 07/26/18 | Troubleshoot faulty calculation of Objection D amount in reconciliation addendum. | 2.4 | 475 | 1,140.00 |
| Sorondo, Jean-Louis | 07/26/18 | Create new claim reconciliation template for inclusion in objection support. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 07/26/18 | Update calculations for objections D and E in reconciliation template. | 2.6 | 650 | 1,690.00 |
| McCormack, David | 07/27/18 | Continue to troubleshoot the faulty calculation of Objection D amounts in the reconciliation. | 1.9 | 475 | 902.50 |
| Sorondo, Jean-Louis | 07/27/18 | Prepare lists of Massachusetts and Dominican claims with objections. | 1.6 | 650 | 1,040.00 |
| Morrison, Joseph | 07/30/18 | Begin review of claims filed through the ePOC with manually uploaded support to determine whether documentation is sufficient to support a different claim amount (Claim Nos. 00023-003-05317-000). | 1.8 | 475 | 855.00 |
| Morrison, Joseph | 07/30/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 05353-000-10600-000). | 2.3 | 475 | 1,092.50 |
| McCormack, David | 07/30/18 | Participate in call with Dominican consultants related to Exhibit A-1 objection and other related discussions. | 0.9 | 475 | 427.50 |
| Martin, Timothy | 07/30/18 | Analyze claims in preparation for filing a large pool of objections. | 3.2 | 800 | 2,560.00 |
| Sorondo, Jean-Louis | 07/30/18 | Review and normalize list of claims filed by AF Consultores. | 1.1 | 650 | 715.00 |
| Martin, Timothy | 07/30/18 | Review objections for claims filed in Massachusetts. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 07/30/18 | Update objection data tables for revisions. | 1.4 | 650 | 910.00 |
| Morrison, Joseph | 07/31/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 42760-000-47950-000). | 2.6 | 475 | 1,235.00 |
| Morrison, Joseph | 07/31/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 10931-000-20811-000). | 1.9 | 475 | 902.50 |
| Morrison, Joseph | 07/31/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 21024-000-31952-000). | 1.8 | 475 | 855.00 |
| Morrison, Joseph | 07/31/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 32061-000-42734-000). | 1.4 | 475 | 665.00 |

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Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 07/31/18 | Make additional changes to reconciliation templates to include not-applicable objection codes for consistency. | 3.3 | 650 | 2,145.00 |
| Martin, Timothy | 07/31/18 | Analyze revised template for claim objections for consistency with Court order. | 1.8 | 800 | 1,440.00 |
| Martin, Timothy | 07/31/18 | Analyze claim objections related to duplicate User Accounts. | 2.1 | 800 | 1,680.00 |
| McCormack, David | 08/01/18 | Continue to review available claim data for claims that provided documentation for the ePOC to determine whether or not objections should be withdrawn. | 2.7 | 475 | 1,282.50 |
| Morrison, Joseph | 08/01/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 54658-000-61615-000). | 2.2 | 475 | 1,045.00 |
| Morrison, Joseph | 08/01/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 61641-000-68723-001). | 1.8 | 475 | 855.00 |
| Morrison, Joseph | 08/01/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 48037-000-54650-000). | 1.4 | 475 | 665.00 |
| Morrison, Joseph | 08/01/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 68728-000-78142-000). | 1.3 | 475 | 617.50 |
| Morrison, Joseph | 08/01/18 | Continue analysis of claims filed through ePOC with manually uploaded support for various claims. | 2.0 | 475 | 950.00 |
| McCormack, David | 08/02/18 | Continue to review available claim data and attachments for claims that included documentation for the ePOC to determine whether or not objections should be withdrawn. | 2.3 | 475 | 1,092.50 |
| Morrison, Joseph | 08/02/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 104169-000-107928-000). | 2.1 | 475 | 997.50 |
| Morrison, Joseph | 08/02/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 107960-000-111405-000). | 0.9 | 475 | 427.50 |
| Morrison, Joseph | 08/02/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 95349-000-104160-000). | 1.8 | 475 | 855.00 |
| Morrison, Joseph | 08/02/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 87432-000-94901-000). | 2.4 | 475 | 1,140.00 |
| Morrison, Joseph | 08/02/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 78224-000-87246-000). | 1.3 | 475 | 617.50 |
| McCormack, David | 08/03/18 | Complete review of available claim data and attachments for claims that provided documentation for the ePOC to determine whether or not objections should be withdrawn. | 2.2 | 475 | 1,045.00 |
| Morrison, Joseph | 08/03/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 111451-000-117488-000). | 2.3 | 475 | 1,092.50 |
| Morrison, Joseph | 08/03/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 117503-000-124819-000). | 1.9 | 475 | 902.50 |
| Morrison, Joseph | 08/03/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 124868-000-127542-000). | 1.6 | 475 | 760.00 |
| Morrison, Joseph | 08/03/18 | Continue analysis of claims filed through ePOC with manually uploaded support (Claim Nos. 127670-000-133125-000). | 1.4 | 475 | 665.00 |
| Martin, Timothy | 08/03/18 | Analyze updated list of potential objections and the respective schedules. | 3.1 | 800 | 2,480.00 |
| McCormack, David | 08/06/18 | Begin comparing documentation for certain claims against SIG data to calculate supportable claim amount from documentation provided. | 2.4 | 475 | 1,140.00 |
| McCormack, David | 08/06/18 | Perform final quality check of claim data and documentation to determine whether or not claim objections should be withdrawn. | 2.7 | 475 | 1,282.50 |
| Sorondo, Jean-Louis | 08/06/18 | Assign and review claim objection identifiers and batches. | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 08/06/18 | Prepare for call with BMC to discuss objections schedules. | 0.6 | 800 | 480.00 |
| Sorondo, Jean-Louis | 08/06/18 | Document query logic used in objection calculations. | 1.1 | 650 | 715.00 |
| Martin, Timothy | 08/06/18 | Propose edits to objection schedule. | 0.4 | 800 | 320.00 |
| McCormack, David | 08/07/18 | Continue comparison of documentation for certain claims against SIG data to calculate supportable claim amount. | 2.5 | 475 | 1,187.50 |
| Sorondo, Jean-Louis | 08/07/18 | Review claim support and claimant provided descriptions for adjusted claims in management portal. | 2.0 | 650 | 1,300.00 |
| Martin, Timothy | 08/07/18 | Analyze responses and support provided to claim objections. | 1.4 | 800 | 1,120.00 |
| McCormack, David | 08/07/18 | Review additional responses to claim objections. | 0.6 | 475 | 285.00 |
| Martin, Timothy | 08/07/18 | Review of draft claim objections. | 1.2 | 800 | 960.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| McCormack, David | 08/08/18 | Continue comparison of documentation for certain claims against SIG data to calculate supportable claim amount and to determine whether claims should be withdrawn. | 1.9 | 475 | 902.50 |
| McCormack, David | 08/09/18 | Continue comparison of documentation for certain claims that provided support against SIG data to calculate supportable claim amount and to determine whether claims should be withdrawn. | 2.5 | 475 | 1,187.50 |
| McCormack, David | 08/09/18 | Review claim information for a certain claimants at the request of M&K. | 0.5 | 475 | 237.50 |
| Sorondo, Jean-Louis | 08/09/18 | Setup and validate first batch of claim objections to be sent. | 2.6 | 650 | 1,690.00 |
| Martin, Timothy | 08/09/18 | Perform final review of claims subject to objection. | 3.7 | 800 | 2,960.00 |
| McCormack, David | 08/10/18 | Continue comparison of documentation for certain claims that provided support against SIG data to calculate supportable claim amount to determine whether claims should be withdrawn. | 2.7 | 475 | 1,282.50 |
| Sorondo, Jean-Louis | 08/10/18 | Review first batch of claim objections and remove 29 claims with incorrect calculations. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 08/10/18 | Provide instructions to BMC on first batch of 971 objections to be sent out. | 0.4 | 650 | 260.00 |
| Martin, Timothy | 08/10/18 | Review of revised format to objections. | 1.1 | 800 | 880.00 |
| McCormack, David | 08/13/18 | Finalize comparison of documentation for certain claims that provided support against SIG data and to determine which claims should be withdrawn based on that review. | 2.3 | 475 | 1,092.50 |
| Martin, Timothy | 08/13/18 | Review of second round of claim objections. | 2.3 | 800 | 1,840.00 |
| McCormack, David | 08/14/18 | Analyze certain claims that appear to have been filed by Ympactus Participants that did not receive objection codes A-F. | 1.8 | 475 | 855.00 |
| Sorondo, Jean-Louis | 08/14/18 | Update database for sent claim objections and responses received and provide update for claim register. | 0.8 | 650 | 520.00 |
| McCormack, David | 08/14/18 | Review additional claim PDFs with errors and reconcile against claim register. | 2.1 | 475 | 997.50 |
| McCormack, David | 08/15/18 | Review large claims filed by Participants that were not subject to objection codes A-F and were not duplicates. | 2.3 | 475 | 1,092.50 |
| Sorondo, Jean-Louis | 08/15/18 | Prepare and review remaining claim objection batches excluding withdrawn claim objections. | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 08/15/18 | Request tracking report for claims objections from BMC. | 0.7 | 800 | 560.00 |
| McCormack, David | 08/16/18 | Review additional responses received from claimants who received the Notice of Proposed Resolution of Claim. | 1.5 | 475 | 712.50 |
| McCormack, David | 08/17/18 | Begin preliminary review of claims to be sent in third round of objections (Notice of Proposed Resolution of Claim recipients). | 2.1 | 475 | 997.50 |
| McCormack, David | 08/17/18 | Continue review of responses received from claimants who received the Notice of Proposed Resolution of Claim. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 08/17/18 | Create summary chart of objections sent to date and also summarize remaining objections. | 0.7 | 650 | 455.00 |
| Sorondo, Jean-Louis | 08/17/18 | Review claim objection responses for additional supporting information. | 1.9 | 650 | 1,235.00 |
| McCormack, David | 08/20/18 | Develop status codes for categorizing responses received from claimants and assign to all Claim Responses received accordingly. | 1.2 | 475 | 570.00 |
| Sorondo, Jean-Louis | 08/20/18 | Review claim objection responses where claimants accepted a conditionally allowed amount of zero. | 0.5 | 650 | 325.00 |
| McCormack, David | 08/20/18 | Continue update of claim register for responses received through August 20. | 1.3 | 475 | 617.50 |
| McCormack, David | 08/20/18 | Update comment field for each Claim Response received to date. | 1.4 | 475 | 665.00 |
| Sorondo, Jean-Louis | 08/20/18 | Continue updating claim register for responses received. | 1.8 | 650 | 1,170.00 |
| Martin, Timothy | 08/20/18 | Review responses to claim objections in Claim Response. | 2.1 | 800 | 1,680.00 |
| Martin, Timothy | 08/20/18 | Prepare summary of claim objections for Trustee. | 1.2 | 800 | 960.00 |
| Martin, Timothy | 08/20/18 | Review plan for 3rd round of claim objections. | 0.8 | 800 | 640.00 |
| McCormack, David | 08/21/18 | Review document sent by AF Consultores related to claims they filed that are subject to objection. | 0.8 | 475 | 380.00 |
| McCormack, David | 08/21/18 | Perform final determination of claim objections to be withdrawn due to sufficient support. | 1.3 | 475 | 617.50 |
| McCormack, David | 08/21/18 | Review CPF data associated with User Accounts claimed by AF Consultores claimants. | 0.8 | 475 | 380.00 |

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TELEXFREE
Services Relating to Claim Objections
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Martin, Timothy | 08/21/18 | Review of results of 2nd round of objections and plan 3rd round. | 3.7 | 800 | 2,960.00 |
| Sorondo, Jean-Louis | 08/21/18 | Locate tax id information in SIG for certain claimants. | 2.5 | 650 | 1,625.00 |
| Martin, Timothy | 08/21/18 | Update summary analysis of claim objections. | 2.1 | 800 | 1,680.00 |
| Martin, Timothy | 08/21/18 | Review and analyze responses to claim objections. | 1.3 | 800 | 1,040.00 |
| McCormack, David | 08/22/18 | Continue update of claims register for responses received through August 22, including status and comments. | 1.9 | 475 | 902.50 |
| Martin, Timothy | 08/22/18 | Analyze claims with Objection Code A and duplicates to prepare for 2nd wave of objections. | 2.7 | 800 | 2,160.00 |
| Sorondo, Jean-Louis | 08/22/18 | Prepare final batch of claim objections approximately 20,000 for sending through BMC. | 2.8 | 650 | 1,820.00 |
| McCormack, David | 08/23/18 | Review certain claims that were not objected to but that share characteristics with claims that were objected to. | 2.0 | 475 | 950.00 |
| Sorondo, Jean-Louis | 08/23/18 | Query database for all duplicate and Objection A claims associated with certain user accounts. | 1.1 | 650 | 715.00 |
| McCormack, David | 08/23/18 | Analyze claims that were not identified as duplicate but have similar contact information. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 08/23/18 | Monitor objection mailbox for sent objections and update statistics. | 1.4 | 650 | 910.00 |
| Martin, Timothy | 08/23/18 | Perform final review of claim objections before submission. | 3.8 | 800 | 3,040.00 |
| Sorondo, Jean-Louis | 08/24/18 | Develop new query that updates claim objection statistics. | 2.3 | 650 | 1,495.00 |
| Martin, Timothy | 08/24/18 | Call with community group regarding claim objections. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 08/24/18 | Review initial responses to objections. | 2.6 | 800 | 2,080.00 |
| Sorondo, Jean-Louis | 08/27/18 | Generate summary statistics from claim register for discussion with T. Martin (HBA). | 1.5 | 650 | 975.00 |
| Martin, Timothy | 08/27/18 | Review User Accounts submitted by representative to Dominican claimants. | 0.3 | 800 | 240.00 |
| McCormack, David | 08/27/18 | Update comments and status for all Claim Responses received to date. | 2.6 | 475 | 1,235.00 |
| Sorondo, Jean-Louis | 08/28/18 | Research eWallet transactions and compile user account and SIG transaction history for certain claimants. | 1.8 | 650 | 1,170.00 |
| McCormack, David | 08/28/18 | Conduct additional research at the request of the Brazilian Women's Group related to claim objections. | 1.4 | 475 | 665.00 |
| Sorondo, Jean-Louis | 08/28/18 | Prepare complete list of undeliverable objection emails including responses from domains. | 1.6 | 650 | 1,040.00 |
| Martin, Timothy | 08/28/18 | Develop template for tracking of TelexFree claim objections. | 3.4 | 800 | 2,720.00 |
| McCormack, David | 08/29/18 | Review updated spreadsheet furnished by AF Consultores relating to their claims that received Notices of Proposed Resolution of claim and perform analysis on same. | 1.1 | 475 | 522.50 |
| Sorondo, Jean-Louis | 08/29/18 | Prepare updated schedule of tax id information researched for certain Participants associated with AF Consultores. | 2.6 | 650 | 1,690.00 |
| McCormack, David | 08/29/18 | Review responses received directly from the USAO relating to Notices of Proposed Resolution of Claim. | 1.3 | 475 | 617.50 |
| Martin, Timothy | 08/29/18 | Analyze claims with negative balances after objections to User Accounts. | 3.1 | 800 | 2,480.00 |
| Sorondo, Jean-Louis | 08/30/18 | Prepare statistics on claim objection responses received. | 2.4 | 650 | 1,560.00 |
| Sorondo, Jean-Louis | 08/30/18 | Update claim objection responses in claim register. | 0.5 | 650 | 325.00 |
| Martin, Timothy | 08/30/18 | Review and analyze responses to claimant objections. | 2.6 | 800 | 2,080.00 |
| Sorondo, Jean-Louis | 08/31/18 | Prepare statistics on amounts objected to and conditionally allowed amounts. | 1.8 | 650 | 1,170.00 |
| McCormack, David | 09/04/18 | Collect data and draft table for objection presentation regarding duplicates and objection codes A-F. | 1.4 | 475 | 665.00 |
| Martin, Timothy | 09/04/18 | Analyze response rates for claim objections. | 2.7 | 800 | 2,160.00 |
| McCormack, David | 09/05/18 | Review new Claim Responses received through September 5th. | 1.0 | 475 | 475.00 |
| Martin, Timothy | 09/06/18 | Review and analyze proposed claim objections in advance of meeting with Trustee. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 09/06/18 | Review and edit exhibits related to duplicate claim objections. | 2.1 | 800 | 1,680.00 |
| McCormack, David | 09/06/18 | Review new Claim Responses received through September 6th. | 0.6 | 475 | 285.00 |
| Sorondo, Jean-Louis | 09/07/18 | Identify and troubleshoot objections table issues with BMC. | 2.2 | 650 | 1,430.00 |
| McCormack, David | 09/07/18 | Review response from claimant received through the USAO. | 0.7 | 475 | 332.50 |
| Sorondo, Jean-Louis | 09/10/18 | Prepare schedule with estimated claim allowances based on objections. | 1.3 | 650 | 845.00 |
| McCormack, David | 09/12/18 | Review responses received from creditors sent to M&K and respond to same. | 1.0 | 475 | 475.00 |

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TELEXFREE
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Martin, Timothy | 09/12/18 | Categorize responses from Participant Creditors. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 09/13/18 | Prepare for meeting with counsel regarding claim objections. | 0.7 | 800 | 560.00 |
| Sorondo, Jean-Louis | 09/14/18 | Review claims associated with certain claimants per request by M&K. | 2.3 | 650 | 1,495.00 |
| McCormack, David | 09/17/18 | Review Claim Responses received to date. | 0.7 | 475 | 332.50 |
| Martin, Timothy | 09/18/18 | Analyze claims and responses to objections related to duplicate User Accounts. | 2.3 | 800 | 1,840.00 |
| McCormack, David | 09/19/18 | Update analysis relating to claims filed by a claimants represented by a certain law firm based on internal review and discussion. | 1.5 | 475 | 712.50 |
| Martin, Timothy | 09/19/18 | Continue review of updated claims register and logging of claim responses. | 1.4 | 800 | 1,120.00 |
| McCormack, David | 09/19/18 | Review additional Claim Responses received through September 19th. | 1.6 | 475 | 760.00 |
| Martin, Timothy | 09/19/18 | Review updated claims register and logging of claim responses. | 2.9 | 800 | 2,320.00 |
| Martin, Timothy | 09/20/18 | Analyze responses to claim objections for detail regarding duplicate User Accounts. | 1.3 | 800 | 1,040.00 |
| McCormack, David | 09/20/18 | Review deadlines and status information for claims filed by claimants. | 1.6 | 475 | 760.00 |
| Martin, Timothy | 09/20/18 | Review additional responses from Dominican claimants. | 0.4 | 800 | 320.00 |
| McCormack, David | 09/20/18 | Review additional Claim Responses received to date. | 1.2 | 475 | 570.00 |
| Martin, Timothy | 09/20/18 | Review claim objection from Dominican claimant. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 09/20/18 | Review and analyze claimant documents. | 2.9 | 800 | 2,320.00 |
| McCormack, David | 09/24/18 | Review Claim Responses relating specifically to duplicate claims and review cases where claimants allege duplicate classification was incorrectly assigned. | 0.9 | 475 | 427.50 |
| McCormack, David | 09/24/18 | Review certain Claim Responses filed directly on Court docket and compare against claims filed through ePOC. | 1.3 | 475 | 617.50 |
| McCormack, David | 09/24/18 | Review all comments and status updates in the Claim Register and ensure consistency for analysis purposes. | 1.3 | 475 | 617.50 |
| Martin, Timothy | 09/24/18 | Analyze duplicate claims with name variations per advice of Trustee. | 1.4 | 800 | 1,120.00 |
| McCormack, David | 09/25/18 | Review claims filed by AF Consultores for which an extension is requested. | 1.1 | 475 | 522.50 |
| McCormack, David | 09/25/18 | Review claim data for certain claimants at the request of the Trustee. | 0.8 | 475 | 380.00 |
| McCormack, David | 09/26/18 | Update analysis of all Claim Responses to date and describe characteristics of claimants that submitted responses based on internal review and discussion. | 2.1 | 475 | 997.50 |
| Martin, Timothy | 09/27/18 | Analyze purchases and sales of credits in connection with responses to claim objections. | 2.6 | 800 | 2,080.00 |
| McCormack, David | 09/27/18 | Update claim register for new Claim Responses received through September 27. | 1.5 | 475 | 712.50 |
| McCormack, David | 09/27/18 | Review claim register and update to ensure consistency throughout. | 0.5 | 475 | 237.50 |
| McCormack, David | 09/28/18 | Review Claim Responses, focusing on claimants that requested extensions through their attorneys. | 1.6 | 475 | 760.00 |
| McCormack, David | 09/28/18 | Edit claim register to ensure consistency. | 1.7 | 475 | 807.50 |
| McCormack, David | 10/01/18 | Review format of Claim Responses received from a certain law firm to determine usefulness in assessing claims. | 1.5 | 475 | 712.50 |
| Martin, Timothy | 10/01/18 | Prepare materials for meeting with Trustee and counsel to discuss status of claims objections. | 2.4 | 800 | 1,920.00 |
| Sorondo, Jean-Louis | 10/02/18 | Revise undeliverable claim objections schedule to include voided claims. | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 10/02/18 | Prepare new schedule of undeliverable claim objections. | 1.5 | 650 | 975.00 |
| McCormack, David | 10/03/18 | Estimate potential maximum and minimum claim population accounting for responses received and extensions granted. | 2.2 | 475 | 1,045.00 |
| McCormack, David | 10/03/18 | Review the merit of responses received relating to erroneous classification of certain Objection A claims. | 1.4 | 475 | 665.00 |
| Martin, Timothy | 10/03/18 | Analyze responses to Objection A from the Dominican creditors and compare to Debtors' records. | 1.4 | 800 | 1,120.00 |
| McCormack, David | 10/03/18 | Review new Claim Responses received through October 3. | 0.3 | 475 | 142.50 |
| Martin, Timothy | 10/04/18 | Review claims objections for claims associated with Jordan Shapiro. | 1.4 | 800 | 1,120.00 |
| Sorondo, Jean-Louis | 10/04/18 | Update claim register for responses received to claim objections. | 0.9 | 650 | 585.00 |
| McCormack, David | 10/05/18 | Review claim data for claimants receiving extensions to determine what level of claim variance there may be. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 10/05/18 | Revise schedule of undeliverable claim objections. | 1.0 | 650 | 650.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Martin, Timothy | 10/05/18 | Analyze remaining duplicate User Account amounts. | 1.1 | 800 | 880.00 |
| Sorondo, Jean-Louis | 10/05/18 | Respond to claimant inquiries about their claims. | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 10/05/18 | Prepare updated statistics on claim objections. | 2.0 | 650 | 1,300.00 |
| McCormack, David | 10/09/18 | Review new Claim Responses received through October 9. | 0.9 | 475 | 427.50 |
| Martin, Timothy | 10/12/18 | Review and comment on claim objection responses. | 1.1 | 800 | 880.00 |
| Martin, Timothy | 10/12/18 | Draft replies to responses to claim objections. | 2.4 | 800 | 1,920.00 |
| Martin, Timothy | 10/16/18 | Review claim responses related to duplicate User Accounts. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 10/16/18 | Analyze responses from creditors receiving objections. | 2.7 | 800 | 2,160.00 |
| Sorondo, Jean-Louis | 10/16/18 | Manually review large claims with no objection. | 3.2 | 650 | 2,080.00 |
| Sorondo, Jean-Louis | 10/17/18 | Identify and review claims with duplicate assigned claim numbers. | 1.7 | 650 | 1,105.00 |
| Martin, Timothy | 10/17/18 | Review claimant email responses regarding object code A. | 1.6 | 800 | 1,280.00 |
| Martin, Timothy | 10/18/18 | Analyze objections where the claimant disputes transaction amounts. | 2.1 | 800 | 1,680.00 |
| Martin, Timothy | 10/18/18 | Review claim responses for objection code A. | 1.2 | 800 | 960.00 |
| Martin, Timothy | 10/19/18 | Document discussion with claimant regarding claim objections. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 10/19/18 | Correspond with Claimant regarding objections. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 10/19/18 | Review claim responses for object code A. | 0.7 | 800 | 560.00 |
| McCormack, David | 10/22/18 | Review Claim Responses received through October 22 (final deadline for Claim Responses). | 1.5 | 475 | 712.50 |
| Martin, Timothy | 10/23/18 | Analyze claims over \$25,000 not subject to objection codes described in Claims Order. | 3.4 | 800 | 2,720.00 |
| McCormack, David | 10/23/18 | Update claim register for new Claim Responses received through October 22. | 0.4 | 475 | 190.00 |
| McCormack, David | 10/24/18 | Review circumstances in which duplicate claims were identified for creditors with slightly different names, and estimate impact on allowable claim population. | 0.6 | 475 | 285.00 |
| Martin, Timothy | 10/24/18 | Analyze data related to duplicate claim objections where creditor name was not the same. | 2.1 | 800 | 1,680.00 |
| McCormack, David | 10/25/18 | Review additional Claim Responses reviewed through October 25 to see whether claimants with extensions granted filed yet. | 0.2 | 475 | 95.00 |
| Sorondo, Jean-Louis | 10/25/18 | Prepare report on Notice of claim allowance / disallowance based on objection responses received to date. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 10/26/18 | Prepare complete listing of all timely filed net loser claims with no objections. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 10/29/18 | Prepare statistics on responses to NPCR. | 2.3 | 650 | 1,495.00 |
| Martin, Timothy | 10/30/18 | Review non-responding objections to develop omnibus schedules. | 2.4 | 800 | 1,920.00 |
| McCormack, David | 10/31/18 | Perform complete review of all Claim Responses that contained address change requests. | 2.1 | 475 | 997.50 |
| Martin, Timothy | 10/31/18 | Review claims objection analysis for discussion with counsel. | 2.1 | 800 | 1,680.00 |
| Martin, Timothy | 10/31/18 | Review BMS data fields and compare to claim register. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 10/31/18 | Continue review of large claims with no objections. | 2.1 | 650 | 1,365.00 |
| Martin, Timothy | 10/31/18 | Review claims register for import into BMS. | 0.7 | 800 | 560.00 |
| McCormack, David | 11/01/18 | Review Brazilian Portuguese / Latin American translations received of the Notice of Claim Allowance, Notice of Claim Disallowance, and Affidavit of Claim Allowance. | 0.5 | 475 | 237.50 |
| McCormack, David | 11/01/18 | Review Affidavit of Claim Allowance and provide comments and edits. | 0.8 | 475 | 380.00 |
| Sorondo, Jean-Louis | 11/01/18 | Determine format and fields needed for Objection A exhibits. | 0.5 | 650 | 325.00 |
| Martin, Timothy | 11/05/18 | Analyze claim responses from Dominican Republic. | 1.9 | 800 | 1,520.00 |
| McCormack, David | 11/06/18 | Reconcile number of claims included in Notices of Claim Allowance / Disallowance against claim register to ensure all claims are accurately captured. | 1.7 | 475 | 807.50 |
| Sorondo, Jean-Louis | 11/06/18 | Revise Objection A queries to extract additional information about user accounts. | 2.0 | 650 | 1,300.00 |
| Sorondo, Jean-Louis | 11/07/18 | Review large claims with objections for additional deficiencies. | 3.8 | 650 | 2,470.00 |
| Sorondo, Jean-Louis | 11/08/18 | Update report on large claims with objections and summarize findings in memo. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 11/09/18 | Prepare detailed schedules for claimants with large claims after objections. | 2.4 | 650 | 1,560.00 |
| Sorondo, Jean-Louis | 11/12/18 | Continue development of Objection A exhibits. | 2.6 | 650 | 1,690.00 |
| McCormack, David | 11/14/18 | Begin classifying all Claim Responses received by assigning a proposed Huron response type to the Claim Response. | 1.6 | 475 | 760.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 11/14/18 | Update inaccurate or incomplete noticing contact information for undeliverable claim objections. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 11/15/18 | Identify claim objections tagged as undeliverable in claims database and troubleshoot query logic. | 2.5 | 650 | 1,625.00 |
| McCormack, David | 11/15/18 | Continue classifying all Claim Responses received by assigning a proposed Huron response type. | 2.1 | 475 | 997.50 |
| McCormack, David | 11/16/18 | Continue classifying all Claim Responses received by assigning a proposed Huron response type to each received Claim Response. | 2.6 | 475 | 1,235.00 |
| Sorondo, Jean-Louis | 11/16/18 | Download and review undeliverable objection exhibits. | 1.6 | 650 | 1,040.00 |
| Martin, Timothy | 11/16/18 | Review objections to duplicate claims. | 1.3 | 800 | 1,040.00 |
| McCormack, David | 11/19/18 | Analyze claims filed by, objections raised to, and Claim Responses received from Massachusetts residents at request of Trustee. | 2.1 | 475 | 997.50 |
| Sorondo, Jean-Louis | 11/19/18 | Review and tag list of all claimants that responded to objections. | 1.6 | 650 | 1,040.00 |
| Martin, Timothy | 11/20/18 | Review and update responses to creditors. | 2.3 | 800 | 1,840.00 |
| McCormack, David | 11/21/18 | Review Massachusetts claims that appear to be duplicates but were not identified as such through the duplicate methodology. | 1.0 | 475 | 475.00 |
| McCormack, David | 11/21/18 | Analyze potential methodologies used to identify duplicate claims in cases where contact information differ. | 0.8 | 475 | 380.00 |
| Martin, Timothy | 11/21/18 | Analyze duplicate methodology and potential formulas for identifying additional duplicates. | 1.7 | 800 | 1,360.00 |
| Martin, Timothy | 11/21/18 | Prepare schedule of non-objected to claims which should be reviewed for duplicates. | 2.4 | 800 | 1,920.00 |
| Sorondo, Jean-Louis | 11/27/18 | Analyze certain claims that were not marked as duplicate but are very similar and note rationale for not marking as duplicate. | 2.7 | 650 | 1,755.00 |
| McCormack, David | 11/27/18 | Review circumstances where claims are potentially identified as duplicates erroneously. | 2.0 | 475 | 950.00 |
| Martin, Timothy | 11/27/18 | Review and edit methodology for response to 1,600 creditors responding to objections. | 2.7 | 800 | 2,160.00 |
| Sorondo, Jean-Louis | 11/27/18 | Continue analysis of substantially similar claims not marked as duplicate. | 2.6 | 650 | 1,690.00 |
| McCormack, David | 11/28/18 | Review potential issue in BMC data relating to duplicate claim numbers and prepare related analysis. | 1.6 | 475 | 760.00 |
| Sorondo, Jean-Louis | 11/28/18 | Identify duplicate claim numbers in active claim population and forward to BMC for discussion. | 1.5 | 650 | 975.00 |
| McCormack, David | 11/28/18 | Review responses from claimants sent directly to M&K and respond appropriately. | 0.7 | 475 | 332.50 |
| Martin, Timothy | 11/28/18 | Review claims from Cambodia in connection with duplicate review. | 1.6 | 800 | 1,280.00 |
| Sorondo, Jean-Louis | 11/28/18 | Prepare complete list of claims prepared by Walter Jabs. | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 11/29/18 | Review claims with inaccurate or erroneous creditor name information for duplicate identification. | 2.6 | 650 | 1,690.00 |
| Sorondo, Jean-Louis | 11/29/18 | Discuss duplicate claim numbers in active claims with T. Feil (BMC). | 0.6 | 650 | 390.00 |
| Sorondo, Jean-Louis | 11/29/18 | Run analysis on duplicate assigned claim numbers. | 1.3 | 650 | 845.00 |
| McCormack, David | 11/30/18 | Perform additional updates to claim register functionality to allow Trustee to track responses by Participant to the Notices of Claim Allowance / Disallowance. | 2.4 | 475 | 1,140.00 |
| McCormack, David | 11/30/18 | Review and respond to claimant inquiries sent directly to M&K. | 1.5 | 475 | 712.50 |
| McCormack, David | 12/04/18 | Research claims and objection status for certain claimants at the request of the Trustee. | 0.6 | 475 | 285.00 |
| Sorondo, Jean-Louis | 12/04/18 | Manually review claims for updated supplemental court materials. | 3.3 | 650 | 2,145.00 |
| McCormack, David | 12/05/18 | Review certain claims and objections at the request of the Trustee, with respect to "allowed" and "disallowed" claims. | 2.6 | 475 | 1,235.00 |
| McCormack, David | 12/05/18 | Begin expanding claim register to reflect current claim status, inclusive of preliminary claim determinations. | 0.5 | 475 | 237.50 |
| Sorondo, Jean-Louis | 12/06/18 | Perform manual review of additional large claims with no objection and not linked to net winners. | 2.8 | 650 | 1,820.00 |
| Martin, Timothy | 12/06/18 | Review responses to creditor objections. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 12/07/18 | Review daily responses from creditors. | 1.7 | 800 | 1,360.00 |
| Martin, Timothy | 12/10/18 | Review and update schedule of claim objections. | 1.8 | 800 | 1,440.00 |
| Martin, Timothy | 12/10/18 | Review claim responses sent from counsel. | 0.4 | 800 | 320.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 12/11/18 | Contact claimants by phone to discuss claim objections and provide additional information. | 2.9 | 650 | 1,885.00 |
| Martin, Timothy | 12/11/18 | Update schedule of creditor objections. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 12/12/18 | Review and document claimant notice responses. | 0.5 | 800 | 400.00 |
| Sorondo, Jean-Louis | 12/13/18 | Contact claimants by phone to discuss objections and provide additional information. | 2.7 | 650 | 1,755.00 |
| Martin, Timothy | 12/13/18 | Review responses from creditors to notices. | 0.9 | 800 | 720.00 |
| Sorondo, Jean-Louis | 12/17/18 | Contact claimants by phone to discuss their claims that were objected to and provide additional information. | 2.5 | 650 | 1,625.00 |
| Martin, Timothy | 12/19/18 | Prepare schedule of outstanding objections at request of Trustee. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 12/19/18 | Update claims register in response to inquiry from Trustee. | 1.9 | 800 | 1,520.00 |
| Martin, Timothy | 12/20/18 | Review and edit proposed responses to creditors responding to objections. | 1.1 | 800 | 880.00 |
| Martin, Timothy | 12/20/18 | Review and edit response to creditors. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 12/20/18 | Review responses forwarded by Trustee. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 12/20/18 | Review responses sent to court. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 12/21/18 | Prepare summary of claim responses received to date. | 1.3 | 800 | 1,040.00 |
| Sorondo, Jean-Louis | 12/27/18 | Update claimant analysis to include information about system bonus. | 2.2 | 650 | 1,430.00 |
| McCormack, David | 01/11/19 | Review claimant information and update based on a request from the Trustee. | 1.1 | 475 | 522.50 |
| Berardino, Emma | 01/14/19 | Modify Claims Objections and Noticing presentation for 1/15 meeting per conference call with D. McCormack, T. Martin and J. Sorondo (all HBA). | 0.9 | 400 | 360.00 |
| McCormack, David | 01/16/19 | Follow-up analysis based on discussions with counsel on claims and objections status. | 2.5 | 475 | 1,187.50 |
| Martin, Timothy | 01/17/19 | Draft example form for second round objections. | 0.8 | 800 | 640.00 |
| Sorondo, Jean-Louis | 01/18/19 | Create summary view of claim objections and user account detail in SQL. | 3.4 | 650 | 2,210.00 |
| Sorondo, Jean-Louis | 01/18/19 | Query claims database to review identified duplicate claims. | 2.1 | 650 | 1,365.00 |
| Martin, Timothy | 01/18/19 | Review and revise claim objection schedule. | 2.6 | 800 | 2,080.00 |
| Berardino, Emma | 01/22/19 | Discuss claims register overview with D. McCormack and J. Sorondo (both HBA). | 0.8 | 400 | 320.00 |
| Sorondo, Jean-Louis | 01/22/19 | Discuss claim register with E. Berardino and D. McCormack (both HBA). | 0.7 | 650 | 455.00 |
| Sorondo, Jean-Louis | 01/22/19 | Research claims and email responses. | 1.8 | 650 | 1,170.00 |
| Berardino, Emma | 01/23/19 | Prepare Claim Response email data collection for claims register. | 3.3 | 400 | 1,320.00 |
| Sorondo, Jean-Louis | 01/23/19 | Discuss claim register and NCA/D with D. McCormack (HBA). | 0.4 | 650 | 260.00 |
| McCormack, David | 01/23/19 | Call with J. Sorondo (HBA) on claim register and NCA/D. | 0.4 | 475 | 190.00 |
| Martin, Timothy | 01/23/19 | Prepare schedules for objections to claims. | 2.1 | 800 | 1,680.00 |
| Martin, Timothy | 01/24/19 | Continue to review and propose responses to claim objections. | 2.1 | 800 | 1,680.00 |
| Martin, Timothy | 01/24/19 | Review and propose responses to claim objections. | 3.3 | 800 | 2,640.00 |
| McCormack, David | 01/25/19 | Reconcile creditor names in claim register against filed claims to ensure consistency and correctness. | 1.4 | 475 | 665.00 |
| Martin, Timothy | 01/25/19 | Review and propose resolution to claim objections. | 1.7 | 800 | 1,360.00 |
| Martin, Timothy | 01/28/19 | Analyze claims related to Dominican Republic in preparation for meeting. | 1.4 | 800 | 1,120.00 |
| McCormack, David | 01/30/19 | Analyze net zero claims that appear to be duplicates of non-zero claims and determine proper survivor / duplicate status. | 1.7 | 475 | 807.50 |
| Sorondo, Jean-Louis | 01/30/19 | Review net winner claims and associated counterparty transactions. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 02/04/19 | Perform claimant research and respond to claimant inquiries. | 1.5 | 650 | 975.00 |
| Martin, Timothy | 02/04/19 | Review of schedule of creditor questions and responses. | 2.3 | 800 | 1,840.00 |
| Martin, Timothy | 02/05/19 | Prepare responses to creditors regarding questions raised at meetings. | 1.7 | 800 | 1,360.00 |
| Sorondo, Jean-Louis | 02/05/19 | Respond to claimant inquiries regarding their claims. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 02/06/19 | Research and prepare document packages for eleven large claims with objections where the Trustee received an email response. | 1.5 | 650 | 975.00 |
| Berardino, Emma | 02/06/19 | Draft Top 70 Claims Data Compilation and Analysis. | 3.4 | 400 | 1,360.00 |
| Martin, Timothy | 02/06/19 | Review schedule of creditors requiring responses. | 1.4 | 800 | 1,120.00 |
| Berardino, Emma | 02/11/19 | Perform further Claim Response review and data collection for emails received prior to the Notices of Claim Allowance and Disallowance send date. | 2.1 | 400 | 840.00 |

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TELEXFREE
Services Relating to Claim Objections
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Berardino, Emma | 02/11/19 | Prepare narratives for each of the 11 claims over \$1 million, including a timeline of responses and information received. | 2.2 | 400 | 880.00 |
| Martin, Timothy | 02/11/19 | Review and comment on responses to creditors. | 1.8 | 800 | 1,440.00 |
| Sorondo, Jean-Louis | 02/13/19 | Perform claim research and respond to claimant inquiries. | 1.5 | 650 | 975.00 |
| Martin, Timothy | 02/13/19 | Review and edit claims responses. | 2.3 | 800 | 1,840.00 |
| Sorondo, Jean-Louis | 02/14/19 | Perform claim research and respond to claimants. | 1.0 | 650 | 650.00 |
| Berardino, Emma | 02/21/19 | Research the 11 responses filed with the Bankruptcy Court on February 21, 2019. | 3.5 | 400 | 1,400.00 |
| Berardino, Emma | 02/21/19 | Categorize 11 responses filed with the Bankruptcy Court on February 21, 2019. | 1.9 | 400 | 760.00 |
| Martin, Timothy | 02/21/19 | Review of claim responses regarding object code A. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 02/25/19 | Discuss duplicate claims where claimant disputes latest claim filed as being the surviving claim with Trustee. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 02/25/19 | Analyze proposed resolution of certain duplicate claims. | 3.2 | 800 | 2,560.00 |
| Berardino, Emma | 02/25/19 | Update and modify to Court Response summary. | 3.4 | 400 | 1,360.00 |
| Berardino, Emma | 02/27/19 | Draft additional responses to claimants who filed duplicate claims. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 02/27/19 | Respond to claimants who filed duplicate claims. | 3.3 | 400 | 1,320.00 |
| Martin, Timothy | 02/28/19 | Review claim responses and documentation regarding object code A. | 1.8 | 800 | 1,440.00 |
| Berardino, Emma | 03/01/19 | Continue to notify claimants who changed their addresses that the address change was received. | 3.9 | 400 | 1,560.00 |
| Berardino, Emma | 03/01/19 | Respond to claimants who changed their addresses to confirm the address change was received. | 3.2 | 400 | 1,280.00 |
| Martin, Timothy | 03/01/19 | Analyze transaction history of creditors providing support to objections. | 1.8 | 800 | 1,440.00 |
| Martin, Timothy | 03/06/19 | Analyze various responses to claim objections. | 3.4 | 800 | 2,720.00 |
| Berardino, Emma | 03/07/19 | Review the court docket through 3/7/19 to ensure all court filed responses are recorded in our records. | 1.4 | 400 | 560.00 |
| Martin, Timothy | 03/07/19 | Review responses to claim notices sent by physical mail. | 2.1 | 800 | 1,680.00 |
| Martin, Timothy | 03/07/19 | Prepare schedule of the status of objected to claims. | 2.7 | 800 | 2,160.00 |
| Martin, Timothy | 03/08/19 | Review claim responses filed to prepare a report for Trustee. | 1.4 | 800 | 1,120.00 |
| Sorondo, Jean-Louis | 03/08/19 | Review and update objection noticing statistics. | 2.2 | 650 | 1,430.00 |
| McCormack, David | 03/11/19 | Review updated claim register and provide comments. | 1.9 | 475 | 902.50 |
| Martin, Timothy | 03/12/19 | Update schedule of unresolved claims. | 0.6 | 800 | 480.00 |
| McCormack, David | 03/13/19 | Update final analysis for unmatched User Accounts and compare results against claim register. | 2.1 | 475 | 997.50 |
| Martin, Timothy | 03/13/19 | Review of NPRC claims with open responses. | 2.6 | 800 | 2,080.00 |
| Martin, Timothy | 03/13/19 | Update claims summary for non responses. | 1.3 | 800 | 1,040.00 |
| Sorondo, Jean-Louis | 03/14/19 | Review and summarize noticing and response deadlines for objections. | 2.6 | 650 | 1,690.00 |
| Berardino, Emma | 03/18/19 | Group unresolved claims by type, objection code, and response type. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 03/19/19 | Research claim responses filed on the court docket with no claim number listed to determine the associated claim. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 03/19/19 | Determine proposed resolution for each claim response filed on the court docket through 3/19/19. | 2.9 | 400 | 1,160.00 |
| McCormack, David | 03/19/19 | Continue review of potentially over aggregated net loser claims. | 0.4 | 475 | 190.00 |
| Sorondo, Jean-Louis | 03/20/19 | Evaluate accepted and disputed net winner user accounts on claims with objections and compare to potential unclaimed user accounts. | 1.4 | 650 | 910.00 |
| Sorondo, Jean-Louis | 03/20/19 | Manually review claims as filed and potential unclaimed net winner accounts to understand why the accounts did not aggregate. | 1.1 | 650 | 715.00 |
| Berardino, Emma | 03/20/19 | Perform further research on claims with responses on the court docket through 3/19/19. | 3.6 | 400 | 1,440.00 |
| Berardino, Emma | 03/21/19 | Contact claimants who filed a response with the court and had multiple claims, which included at least 1 that survived. | 3.1 | 400 | 1,240.00 |
| Sorondo, Jean-Louis | 03/21/19 | Review counterparty transaction details associated with net winner user account analysis. | 1.2 | 650 | 780.00 |
| Martin, Timothy | 03/21/19 | Review responses to creditors requesting additional information. | 1.9 | 800 | 1,520.00 |
| Sorondo, Jean-Louis | 03/22/19 | Tag counterparty transactions to unclaimed net winner user accounts for claimants. | 2.8 | 650 | 1,820.00 |
| McCormack, David | 03/25/19 | Continue analysis for net winner account counterparties to determine whether counterparty claims are valid. | 1.5 | 475 | 712.50 |
| Martin, Timothy | 03/25/19 | Resolve discrepancies in claims responses. | 1.2 | 800 | 960.00 |

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TELEXFREE
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| McCormack, David | 03/26/19 | Update net winner account counterparty analysis based on internal review. | 1.2 | 475 | 570.00 |
| Sorondo, Jean-Louis | 04/01/19 | Continue research into unclaimed net winner user accounts and unaggregated counterparty accounts / transactions. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 04/02/19 | Compare unaggregated counterparty user account name format and review matches to claimed accounts. | 2.4 | 650 | 1,560.00 |
| Martin, Timothy | 04/02/19 | Prepare email to BMC regarding affidavit. | 0.3 | 800 | 240.00 |
| McCormack, David | 04/03/19 | Review updated claim register through March 31 including claim status. | 0.8 | 475 | 380.00 |
| Berardino, Emma | 04/03/19 | Update claims where claimants agreed with our determination. | 2.9 | 400 | 1,160.00 |
| Sorondo, Jean-Louis | 04/03/19 | Review claims filed by AF Consultores. | 2.5 | 650 | 1,625.00 |
| Martin, Timothy | 04/03/19 | Prepare summary of claim responses. | 1.7 | 800 | 1,360.00 |
| Martin, Timothy | 04/04/19 | Prepare summary of responses to court filings. | 1.9 | 800 | 1,520.00 |
| Sorondo, Jean-Louis | 04/04/19 | Annotate edits to claim register. | 2.3 | 650 | 1,495.00 |
| Martin, Timothy | 04/08/19 | Prepare summary schedules in accordance with affidavits. | 1.0 | 800 | 800.00 |
| Martin, Timothy | 04/08/19 | Review and edit claim responses. | 3.1 | 800 | 2,480.00 |
| Berardino, Emma | 04/11/19 | Prepare for call with Miguel Llenas (AFC) to discuss voided claims. | 1.3 | 400 | 520.00 |
| Martin, Timothy | 04/11/19 | Prepare updated summary of resolved and unresolved claims. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 04/11/19 | Review responses to supplemental second notice. | 1.1 | 800 | 880.00 |
| Martin, Timothy | 04/11/19 | Review calculation of unresolved claims. | 1.4 | 800 | 1,120.00 |
| Sorondo, Jean-Louis | 04/12/19 | Prepare account detail analysis for previously held back objections. | 1.5 | 650 | 975.00 |
| Martin, Timothy | 04/15/19 | Review docketed responses to claim objections. | 0.6 | 800 | 480.00 |
| Sorondo, Jean-Louis | 04/16/19 | Review all counterparties associated with certain claimants to identify potentially missed related accounts. | 2.4 | 650 | 1,560.00 |
| Martin, Timothy | 04/16/19 | Review and update creditor schedules and support. | 2.7 | 800 | 2,160.00 |
| Sorondo, Jean-Louis | 04/17/19 | Complete counterparty analysis of certain claimants and summarize findings in spreadsheet. | 2.7 | 650 | 1,755.00 |
| Berardino, Emma | 04/17/19 | Collect email data collection and responses for emails received through 4/16/19. | 3.8 | 400 | 1,520.00 |
| Berardino, Emma | 04/18/19 | Aggregate data for AF Consultores Affidavit of Claim Allowance and Disallowance. | 3.2 | 400 | 1,280.00 |
| Berardino, Emma | 04/18/19 | Update and modify "Unresolved Summary" to include additional details and resolution strategy. | 3.3 | 400 | 1,320.00 |
| Sorondo, Jean-Louis | 04/18/19 | Review claims excluded from noticing due to unreviewed support provided by claimants. | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 04/18/19 | Review of claims deemed unresolved upon initial review. | 3.1 | 800 | 2,480.00 |
| Martin, Timothy | 04/19/19 | Discuss creditor responses to duplicate claims and noticing process for filing with Trustee. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 04/19/19 | Review and comment on claim responses regarding object code A. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 04/19/19 | Review responses from claimants related to duplicate claims. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 04/19/19 | Review notices for duplicate claims. | 3.8 | 800 | 3,040.00 |
| Sorondo, Jean-Louis | 04/22/19 | Update creditor names, noticing address and other fields where information appeared to be entered incorrectly by claimants. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 04/23/19 | Prepare spreadsheet and documentation supporting claim resolution for certain claims. | 3.3 | 650 | 2,145.00 |
| Sorondo, Jean-Louis | 04/24/19 | Continue to develop claimant counterparty analysis. | 3.2 | 650 | 2,080.00 |
| Martin, Timothy | 04/25/19 | Review summary of unresolved claims where the response was substantive. | 2.9 | 800 | 2,320.00 |
| Berardino, Emma | 04/25/19 | Update "Unresolved Summary" to break out categories into more detail. | 3.4 | 400 | 1,360.00 |
| Sorondo, Jean-Louis | 05/01/19 | Prepare analysis of objections sent for T. Martin (HBA). | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 05/02/19 | Prepare schedule of undelivered claim notices to AF Consulting. | 1.3 | 650 | 845.00 |
| Berardino, Emma | 05/02/19 | Review claim response to claimants where no claim was found. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 05/03/19 | Send second round of canned responses to "Insufficient Response" claimants. | 3.4 | 400 | 1,360.00 |
| Berardino, Emma | 05/03/19 | Send third round of canned responses to "Insufficient Response" claimants. | 3.3 | 400 | 1,320.00 |
| Martin, Timothy | 05/03/19 | Review and comment on claim responses objection code A. | 2.4 | 800 | 1,920.00 |
| Sorondo, Jean-Louis | 05/06/19 | Review claim responses received from AF Consultores. | 3.4 | 650 | 2,210.00 |
| McCormack, David | 05/07/19 | Continue review of AF Consultores claim data and make determinations on claim status. | 1.0 | 475 | 475.00 |
| Sorondo, Jean-Louis | 05/07/19 | Continue reviewing claim responses from AF Consultores. | 2.8 | 650 | 1,820.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Berardino, Emma | 05/07/19 | Compile all AF Consultores claims and their statuses. | 3.4 | 400 | 1,360.00 |
| Berardino, Emma | 05/09/19 | Perform claim register updates for claims transfers. | 3.5 | 400 | 1,400.00 |
| Sorondo, Jean-Louis | 05/09/19 | Prepare updates to claim register and update. | 1.9 | 650 | 1,235.00 |
| Berardino, Emma | 05/10/19 | Draft first round of clarifications with Duplicate Claimants to determine whether they agree with the proposed resolution or not. | 3.6 | 400 | 1,440.00 |
| McCormack, David | 05/10/19 | Analyze additional potential AF Consultores emails and update based on internal review. | 0.8 | 475 | 380.00 |
| Berardino, Emma | 05/10/19 | Revise AF Consultores Summary of Claims. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 05/12/19 | Perform further updates to AF Consultores Summary of Claims. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 05/14/19 | Research claims included in the summary of all responses filed with the Bankruptcy Court and proposed resolution. | 3.5 | 400 | 1,400.00 |
| Berardino, Emma | 05/14/19 | Create summary all responses filed with the Bankruptcy Court and each claim's status as of 5/14/19. | 3.4 | 400 | 1,360.00 |
| Boll, Gavin | 05/14/19 | Complete 35 registry updates related to objected claims and status of claims. | 3.1 | 265 | 821.50 |
| McCormack, David | 05/14/19 | Analyze Objection A (duplicate User Account) claims and summarize data. | 0.7 | 475 | 332.50 |
| Martin, Timothy | 05/14/19 | Review claim objections related to duplicate user accounts. | 3.4 | 800 | 2,720.00 |
| Berardino, Emma | 05/15/19 | Perform further review and propose resolutions for Objection A claims where a response was filed with the Bankruptcy Court. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 05/15/19 | Review and propose resolutions for Objection A claims where a response was filed with the Bankruptcy Court. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 05/15/19 | Collaborate with J. Sorondo (HBA) to review and resolve Objection A claims. | 1.5 | 400 | 600.00 |
| Sorondo, Jean-Louis | 05/15/19 | Review and discuss Objection A analysis results with E. Berardino (HBA). | 1.5 | 650 | 975.00 |
| McCormack, David | 05/15/19 | Review results of Objection A query and update analysis accordingly. | 1.4 | 475 | 665.00 |
| Sorondo, Jean-Louis | 05/15/19 | Perform Objection A analysis through query for detailed review. | 3.9 | 650 | 2,535.00 |
| Berardino, Emma | 05/15/19 | Create binders for court filed responses. | 2.8 | 400 | 1,120.00 |
| Grisko, Rich | 05/16/19 | Review documents, prepare for workplan discussions with T. Martin and E. Berardino (both HBA) for AF Consultores - Disallowed Claims. | 2.5 | 455 | 1,137.50 |
| Berardino, Emma | 05/16/19 | Perform further review and propose resolution of Objection B and C claims where a response was filed with the Bankruptcy Court. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 05/16/19 | Review and propose resolution of Objection C claims where a response was filed with the Bankruptcy Court. | 3.4 | 400 | 1,360.00 |
| Berardino, Emma | 05/16/19 | Review and propose resolution of Objection B claims where a response was filed with the Bankruptcy Court. | 2.2 | 400 | 880.00 |
| Sorondo, Jean-Louis | 05/16/19 | Prepare list of claim objections filed with court and compare to email responses received. | 3.3 | 650 | 2,145.00 |
| McCormack, David | 05/16/19 | Review updated claim register and ensure completeness and consistency. | 0.5 | 475 | 237.50 |
| Berardino, Emma | 05/17/19 | Send second round of clarifications with Duplicate Claimants to determine whether they agree with the proposed resolution. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 05/17/19 | Send third round of clarifications with Duplicate Claimants to determine whether they agree with the proposed resolution. | 2.9 | 400 | 1,160.00 |
| Martin, Timothy | 05/17/19 | Review and categorize claim responses at the request of counsel. | 2.1 | 800 | 1,680.00 |
| Grisko, Rich | 05/17/19 | Review work plan related to AF Consultores - Disallowed Claims. | 3.0 | 455 | 1,365.00 |
| Martin, Timothy | 05/17/19 | Review additional docketed responses to claim objections. | 1.8 | 800 | 1,440.00 |
| Martin, Timothy | 05/17/19 | Review and comment on responses to claim objections. | 3.3 | 800 | 2,640.00 |
| Berardino, Emma | 05/20/19 | Review and propose resolution of Objection E claims where a response was filed with the Bankruptcy Court. | 3.7 | 400 | 1,480.00 |
| Berardino, Emma | 05/20/19 | Review and propose resolution of Objection D claims where a response was filed with the Bankruptcy Court. | 2.7 | 400 | 1,080.00 |
| Sorondo, Jean-Louis | 05/20/19 | Review claims where objection was deferred due to potential additional issues and summarize results. | 2.4 | 650 | 1,560.00 |
| Grisko, Rich | 05/20/19 | Review AF Consultores - Disallowed Claims info submitted by AFC on 5/19. | 0.5 | 455 | 227.50 |
| Sorondo, Jean-Louis | 05/20/19 | Update and review unresolved claim summary as of May 20th. | 2.3 | 650 | 1,495.00 |
| Berardino, Emma | 05/20/19 | Review AF Consultores claims and documentation. | 3.9 | 400 | 1,560.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Martin, Timothy | 05/20/19 | Review of claims by objection category. | 3.8 | 800 | 3,040.00 |
| Berardino, Emma | 05/21/19 | Perform further review and propose resolution of Multiple Objection claims where a response was filed with the Bankruptcy Court. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 05/21/19 | Review and propose resolution of Multiple Objection claims where a response was filed with the Bankruptcy Court. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 05/21/19 | Review AF Consultores Duplicate claims where there were questions on whether or not they are a duplicate. | 3.9 | 400 | 1,560.00 |
| Berardino, Emma | 05/21/19 | Review and propose resolution of Objection F claims where a response was filed with the Bankruptcy Court. | 3.5 | 400 | 1,400.00 |
| Grisko, Rich | 05/21/19 | Manually review AFC claim objections marked as duplicate and allowed from claim number 00027 to 08872. | 2.5 | 455 | 1,137.50 |
| Grisko, Rich | 05/21/19 | Continue review of AFC claim objection duplicates and allowed from claim number 09366 to 107589. | 2.3 | 455 | 1,046.50 |
| Grisko, Rich | 05/21/19 | Look up AFC claim objections marked as duplicate and allowed from claim number 108686 to 113170. | 2.2 | 455 | 1,001.00 |
| McCormack, David | 05/21/19 | Analyze complete universe of Objection A claims and compare against preliminary analysis. | 0.7 | 475 | 332.50 |
| Grisko, Rich | 05/21/19 | Prepare template to populate analysis of AF Consultores duplicate claims. | 1.5 | 455 | 682.50 |
| Grisko, Rich | 05/22/19 | Continue review of AFC claim objections marked as duplicate and allowed from claim number 119861 to 13032. | 1.8 | 455 | 819.00 |
| Grisko, Rich | 05/22/19 | Continue review of AFC claim objections marked as duplicate and allowed from claim number 19650 to 21254. | 2.0 | 455 | 910.00 |
| Grisko, Rich | 05/22/19 | Manually review AFC claim objections marked as duplicate and allowed from claim number 16766 to 19555. | 2.0 | 455 | 910.00 |
| Grisko, Rich | 05/22/19 | Manually review AFC claims marked as duplicates and allowed from claim number 132574 to 16237. | 2.2 | 455 | 1,001.00 |
| Martin, Timothy | 05/22/19 | Continue review of claim responses filed in connection with duplicate User Accounts. | 1.9 | 800 | 1,520.00 |
| Sorondo, Jean-Louis | 05/22/19 | Develop responses to questions pertaining to TelexFree participant email list. | 1.7 | 650 | 1,105.00 |
| Martin, Timothy | 05/22/19 | Review of claim responses filed in connection with duplicate User Accounts. | 3.1 | 800 | 2,480.00 |
| McCormack, David | 05/22/19 | Review manual Objection A analysis and compare against previous results. | 0.4 | 475 | 190.00 |
| Sorondo, Jean-Louis | 05/22/19 | Review claims requiring manual lookups for Objections D and E. | 1.8 | 650 | 1,170.00 |
| Berardino, Emma | 05/22/19 | Collect data for updates to the Unresolved Summary. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 05/22/19 | Update Unresolved Summary and add further detail. | 2.4 | 400 | 960.00 |
| Sorondo, Jean-Louis | 05/22/19 | Update Objection A manual lookup analysis. | 2.4 | 650 | 1,560.00 |
| Grisko, Rich | 05/23/19 | Manually review AFC claim objections marked as duplicate and allowed from claim number 23428 to 24000. | 2.5 | 455 | 1,137.50 |
| Grisko, Rich | 05/23/19 | Manually review AFC claim objections marked as duplicate and allowed from claim number 27871 to 31246. | 2.0 | 455 | 910.00 |
| Grisko, Rich | 05/23/19 | Continue review of AFC claims marked as duplicate and allowed from claim number 24002 to 25596. | 2.0 | 455 | 910.00 |
| Berardino, Emma | 05/23/19 | Continue manual lookup of claims with responses filed with the Bankruptcy Court. | 2.4 | 400 | 960.00 |
| Grisko, Rich | 05/23/19 | Perform Manual lookup of AFC claim duplicates from claim number 21257 to 23135. | 1.5 | 455 | 682.50 |
| Sorondo, Jean-Louis | 05/23/19 | Review status of open items and responses filed with the court. | 1.0 | 650 | 650.00 |
| Berardino, Emma | 05/23/19 | Look up claims with responses filed with the Bankruptcy Court. | 3.3 | 400 | 1,320.00 |
| Sorondo, Jean-Louis | 05/23/19 | Revise and edit updated duplicate claim analysis. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 05/23/19 | Prepare updated duplicate claim analysis. | 3.7 | 650 | 2,405.00 |
| Grisko, Rich | 05/24/19 | Continue review of AFC claim objections marked as duplicate and allowed from claim number 32598 to 39439. | 2.5 | 455 | 1,137.50 |
| Grisko, Rich | 05/24/19 | Look up AFC claim objections marked as duplicate and allowed from claim number 39586 to 49966. | 2.5 | 455 | 1,137.50 |
| Martin, Timothy | 05/24/19 | Review claims in preparation for hearing. | 3.6 | 800 | 2,880.00 |
| Boll, Gavin | 05/26/19 | Address register recording issues and reclassify as appropriate. | 1.0 | 265 | 265.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Berardino, Emma | 05/27/19 | Perform further analysis of information provided for claims with responses filed with the Bankruptcy Court. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 05/27/19 | Finalize assertions for claims with responses filed with the Bankruptcy Court. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 05/27/19 | Research claims with responses filed with the Bankruptcy Court. | 2.3 | 400 | 920.00 |
| Grisko, Rich | 05/28/19 | Continue review of AFC claim objections marked as duplicates and allowed from claim number 58122 to 76006. | 2.5 | 455 | 1,137.50 |
| Grisko, Rich | 05/28/19 | Continue review of AFC claim objections marked as duplicate and allowed from claim number 60903 to 76635. | 2.0 | 455 | 910.00 |
| Grisko, Rich | 05/28/19 | Look up AFC claim objections marked as duplicate and allowed from claim number 52093 to 57450. | 1.5 | 455 | 682.50 |
| Grisko, Rich | 05/28/19 | Complete initial review of AFC claim duplicates, update and review prepared schedule. | 2.0 | 455 | 910.00 |
| Martin, Timothy | 05/28/19 | Review and edit schedule of claim responses filed as requested by counsel. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 05/28/19 | Discuss claims filed by Dominican consulting firm. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 05/28/19 | Prepare support for hearing regarding claims. | 2.0 | 800 | 1,600.00 |
| Berardino, Emma | 05/29/19 | Perform further review of AF Consultores Duplicate Claims for which a disagreement exists on whether the claims are duplicate. | 3.9 | 400 | 1,560.00 |
| Grisko, Rich | 05/29/19 | Perform manual claim review and pull court responses for 13 claims. | 3.5 | 455 | 1,592.50 |
| Martin, Timothy | 05/29/19 | Prepare for hearing regarding claim transfers and objections. | 1.2 | 800 | 960.00 |
| Martin, Timothy | 05/29/19 | Attend hearing regarding claim transfers and objections. | 0.4 | 800 | 320.00 |
| Grisko, Rich | 05/30/19 | Perform manual claim review and pull claim documents for 85 claims and Exhibit A-I for 2 claims for file organization. | 2.0 | 455 | 910.00 |
| Grisko, Rich | 05/30/19 | Perform manual claim review and pull court response for 15 claims for file organization. | 2.0 | 455 | 910.00 |
| Grisko, Rich | 05/30/19 | Perform manual claim review and pull court response for 17 claims for file organization. | 2.0 | 455 | 910.00 |
| Grisko, Rich | 05/30/19 | Perform manual claim review and pull court response for 25 claims for file organization. | 2.0 | 455 | 910.00 |
| Sorondo, Jean-Louis | 05/30/19 | Continue duplicate claim analysis comparing additional fields. | 3.1 | 650 | 2,015.00 |
| Grisko, Rich | 05/31/19 | Perform manual claim review and pull Exhibit A-1 for 17 claims, and copies of emails for 17 claims for file organization. | 2.0 | 455 | 910.00 |
| Grisko, Rich | 05/31/19 | Perform manual claim review and pull Exhibit A-1 for 42 claims and copies of emails for 37 claims for file organization. | 2.0 | 455 | 910.00 |
| Grisko, Rich | 05/31/19 | Perform manual claim review and pull court response for 23 claims for file organization. | 2.0 | 455 | 910.00 |
| Grisko, Rich | 05/31/19 | Pull Claim Info, Court Response, Emails & Exhibit A-1 manual lookup claims. | 2.0 | 455 | 910.00 |
| Sorondo, Jean-Louis | 05/31/19 | Continue analysis of claims with Objections D and E. | 2.8 | 650 | 1,820.00 |
| Grisko, Rich | 06/03/19 | Perform manual claim review and pull Exhibit A-1 for 12 claims, and copies of emails for 12 claims for file organization. | 3.5 | 455 | 1,592.50 |
| Grisko, Rich | 06/03/19 | Perform manual claim review and pull Exhibit A-1 for 22 claims, and copies of emails for 22 claims for file organization. | 2.0 | 455 | 910.00 |
| Grisko, Rich | 06/03/19 | Perform manual claim review and pull court response for 20 claims for file organization. | 2.0 | 455 | 910.00 |
| Grisko, Rich | 06/04/19 | Perform manual claim review and submit completed task to E. Berardino (HBA). | 0.5 | 455 | 227.50 |
| Berardino, Emma | 06/04/19 | Perform Objection A review for non-Bankruptcy Court responses. | 3.5 | 400 | 1,400.00 |
| Martin, Timothy | 06/04/19 | Review of claim status for Dominican Republic claims. | 1.2 | 800 | 960.00 |
| Berardino, Emma | 06/05/19 | Draft Objection A resolution summary for the Trustee. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 06/05/19 | Finalize Objection A claim resolution. | 3.5 | 400 | 1,400.00 |
| Martin, Timothy | 06/05/19 | Review proposed claim objections. | 3.7 | 800 | 2,960.00 |
| Boll, Gavin | 06/06/19 | Process change of address requests for claimants by updating claim register and respond to claimant emails. | 2.5 | 265 | 662.50 |
| Sorondo, Jean-Louis | 06/07/19 | Prepare analysis of duplicate claims and other claims with objections filed by AF Consultores. | 3.3 | 650 | 2,145.00 |
| Berardino, Emma | 06/07/19 | Review AF Consultores duplicate narratives and summary for transmission to Miguel Llenas. | 3.6 | 400 | 1,440.00 |
| Martin, Timothy | 06/07/19 | Analyze responses to claim objections. | 1.0 | 800 | 800.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Boll, Gavin | 06/08/19 | Complete approximately 30 claim updates. | 2.3 | 265 | 609.50 |
| Boll, Gavin | 06/08/19 | Complete approximately 40 claim updates. | 2.3 | 265 | 609.50 |
| Berardino, Emma | 06/10/19 | Incorporate revisions to AF Consultores Disputed Claims Summary. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 06/10/19 | Perform Objection C review for non-Bankruptcy Court responses. | 3.8 | 400 | 1,520.00 |
| Berardino, Emma | 06/10/19 | Perform Objection B review for non-Bankruptcy Court responses. | 3.1 | 400 | 1,240.00 |
| Sorondo, Jean-Louis | 06/10/19 | Continue analysis of claims filed by AF Consultores. | 2.4 | 650 | 1,560.00 |
| Berardino, Emma | 06/11/19 | Perform further review of Objection C claims where the claimant did not file a response with the Bankruptcy Court. | 3.6 | 400 | 1,440.00 |
| Berardino, Emma | 06/11/19 | Finalize assertions for Objection C claims where the claimant did not file a response with the Bankruptcy Court. | 2.9 | 400 | 1,160.00 |
| Boll, Gavin | 06/11/19 | Review and update approximately 20 claim register entries. | 1.2 | 265 | 318.00 |
| Sorondo, Jean-Louis | 06/12/19 | Update and edit schedule of claims filed by AF Consultores. | 2.0 | 650 | 1,300.00 |
| Berardino, Emma | 06/12/19 | Update AF Consultores Disputed Claims Summary. | 0.9 | 400 | 360.00 |
| Sorondo, Jean-Louis | 06/13/19 | Review and discuss AF Consultores claim observations with M. Llenas (AFC). | 1.0 | 650 | 650.00 |
| Martin, Timothy | 06/13/19 | Review responses from claimants regarding claim transfers. | 0.9 | 800 | 720.00 |
| Berardino, Emma | 06/14/19 | Perform additional research on claims "pending" responses to determine whether the claimant provided sufficient information or the response time lapsed. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 06/14/19 | Research claims "pending" responses to determine whether the claimant provided sufficient information or the response time ran out. | 3.6 | 400 | 1,440.00 |
| Sorondo, Jean-Louis | 06/15/19 | Develop and execute email metadata extraction of claim objection responses to compare to claim register. | 3.3 | 650 | 2,145.00 |
| Sorondo, Jean-Louis | 06/17/19 | Develop queries for performing detailed review on claims with Objection C. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 06/17/19 | Analyze metadata extraction findings and prepare summary of results. | 2.6 | 650 | 1,690.00 |
| Berardino, Emma | 06/18/19 | Refine First Draft Omnibus Objection schedule compilation for claimants that did not reach a settlement or agreed resolution. | 2.0 | 400 | 800.00 |
| Berardino, Emma | 06/18/19 | Create first Draft Omnibus Objection schedule compilation for claimants that did not reach an agreed resolution. | 3.4 | 400 | 1,360.00 |
| Berardino, Emma | 06/19/19 | Finalize First Draft Darr Affidavit Exhibits for claimants where an agreement was reached. | 1.1 | 400 | 440.00 |
| Berardino, Emma | 06/19/19 | Create first Draft Darr Affidavit Exhibits for claimants where an agreement was reached. | 3.8 | 400 | 1,520.00 |
| Sorondo, Jean-Louis | 06/19/19 | Prepare and review claim objection schedule with statistics for A. Lizotte (M&K). | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 06/19/19 | Continue analysis of claim objection schedule and develop additional statistics. | 2.0 | 650 | 1,300.00 |
| McCormack, David | 06/19/19 | Review claim objection schedule statistics at request of counsel. | 1.0 | 475 | 475.00 |
| Berardino, Emma | 06/19/19 | Complete second draft of Omnibus Objection schedules. | 2.1 | 400 | 840.00 |
| Martin, Timothy | 06/19/19 | Analyze claim objection schedules. | 1.2 | 800 | 960.00 |
| McCormack, David | 06/20/19 | Review process for denoting sales of claims in claim register and review progress made to date on same. | 1.0 | 475 | 475.00 |
| Berardino, Emma | 06/20/19 | Complete third draft of Omnibus Objection schedules to incorporate Notice Name updates. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 06/20/19 | Look up incomplete or inaccurate Notice Names for inclusion in Affidavit Exhibit. | 3.4 | 400 | 1,360.00 |
| Berardino, Emma | 06/20/19 | Complete First Draft of Darr Affidavit Exhibits to include Notice Name updates. | 2.9 | 400 | 1,160.00 |
| Sorondo, Jean-Louis | 06/20/19 | Edit exhibits to Darr Affidavit. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 06/21/19 | Review updated claim schedules provided by M. Llenas (AFC) and compare to HBA findings and observations. | 3.7 | 650 | 2,405.00 |
| McCormack, David | 06/21/19 | Analyze AF Consultores claims in light of additional information provided by AF Consultores. | 1.0 | 475 | 475.00 |
| Martin, Timothy | 06/21/19 | Analyze claims filed by Dominican Republic law firm. | 2.4 | 800 | 1,920.00 |
| Sorondo, Jean-Louis | 06/21/19 | Review and update Darr Affidavit exhibits. | 1.9 | 650 | 1,235.00 |
| Martin, Timothy | 06/21/19 | Review status of unresolved claims. | 1.2 | 800 | 960.00 |
| Sorondo, Jean-Louis | 06/24/19 | Prepare updated version of claim objection schedules and send to A. Lizotte (M&K) for discussion. | 2.6 | 650 | 1,690.00 |
| McCormack, David | 06/24/19 | Review new version of claim objection schedules to send to counsel. | 0.4 | 475 | 190.00 |

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TELEXFREE
Services Relating to Claim Objections
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Berardino, Emma | 06/24/19 | Perform additional edits to Omnibus Objection Exhibits. | 2.4 | 400 | 960.00 |
| Sorondo, Jean-Louis | 06/24/19 | Continue to review unresolved claims and pull support. | 2.0 | 650 | 1,300.00 |
| Berardino, Emma | 06/24/19 | Perform additional edits to Darr Affidavit Exhibits. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 06/25/19 | Develop a protocol to review newly conditionally-allowed claims to ensure they do not create new Objection A conflicts. | 3.5 | 400 | 1,400.00 |
| Berardino, Emma | 06/26/19 | Perform further review of manually resolved claims to ensure no new Objection A conflicts were created. | 3.3 | 400 | 1,320.00 |
| Berardino, Emma | 06/26/19 | Review remaining manually resolved claims to ensure no new Objection A conflicts were created. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 06/26/19 | Look up claims for which two claimants referenced the same User Account in their responses. | 3.1 | 400 | 1,240.00 |
| Sorondo, Jean-Louis | 06/26/19 | Update and review draft Omnibus Objection exhibits and Darr Affidavit exhibits. | 1.7 | 650 | 1,105.00 |
| McCormack, David | 06/26/19 | Review analysis of Objection B claims and compare against claim register. | 0.4 | 475 | 190.00 |
| Sorondo, Jean-Louis | 06/26/19 | Prepare queries to analyze Objection B and C claims in batches. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 06/26/19 | Prepare schedule of Objection B and C claims for review. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 06/27/19 | Review updated objection exhibits and provide comments to E. Berardino (HBA). | 1.5 | 650 | 975.00 |
| McCormack, David | 06/27/19 | Review analysis of Objection D claims and compare against claim register. | 0.2 | 475 | 95.00 |
| Berardino, Emma | 06/27/19 | Finalize Omnibus Objection and Darr Affidavit Exhibits for noticing. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 06/27/19 | Update unresolved claims summary with comments and observations. | 2.3 | 650 | 1,495.00 |
| Berardino, Emma | 06/27/19 | Update Unresolved Summary to reflect Resolved Claims. | 2.9 | 400 | 1,160.00 |
| Sorondo, Jean-Louis | 06/27/19 | Continue updates to unresolved claims summary. | 1.9 | 650 | 1,235.00 |
| McCormack, David | 06/28/19 | Review current status of unresolved claims and compare against claim register. | 0.4 | 475 | 190.00 |
| Sorondo, Jean-Louis | 06/28/19 | Review and categorize unresolved claim schedule. | 3.3 | 650 | 2,145.00 |
| Sorondo, Jean-Louis | 07/01/19 | Review AFC claims to understand issues raised about potential fraudulently filings. | 1.9 | 650 | 1,235.00 |
| McCormack, David | 07/01/19 | Review additional AF Consultores claims based on new data received. | 0.3 | 475 | 142.50 |
| Berardino, Emma | 07/01/19 | Compile data for Sameer Abu-Alsaoud's Affidavit. | 1.6 | 400 | 640.00 |
| Sorondo, Jean-Louis | 07/01/19 | Review AFC claims with duplicate objections. | 2.3 | 650 | 1,495.00 |
| McCormack, David | 07/02/19 | Review process for continued duplicate claim analysis with J. Sorondo (HBA). | 0.2 | 475 | 95.00 |
| Sorondo, Jean-Louis | 07/02/19 | Setup and train G. Boll and C. Luedtke (HBA) on duplicate claim analysis. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 07/02/19 | Discuss duplicate claim analysis with D. McCormack (HBA). | 0.2 | 650 | 130.00 |
| Sorondo, Jean-Louis | 07/02/19 | Identify erroneously filed duplicate claims. | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 07/02/19 | Setup duplicate claim review spreadsheets. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 07/03/19 | Review claim analysis findings for AFC claim review and group issues identified into categories. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 07/03/19 | Summarize findings of 95 claim review filed by AFC with duplicate and other objections. | 0.8 | 650 | 520.00 |
| McCormack, David | 07/03/19 | Review findings of AF Consultores analysis regarding duplicate information. | 0.3 | 475 | 142.50 |
| Sorondo, Jean-Louis | 07/03/19 | Continue claim analysis and review of AFC claims. | 2.6 | 650 | 1,690.00 |
| Sorondo, Jean-Louis | 07/03/19 | Review AFC claims with multiple objections. | 1.5 | 650 | 975.00 |
| Boll, Gavin | 07/03/19 | Review certain claims with no objection. | 0.5 | 265 | 132.50 |
| McCormack, David | 07/08/19 | Compare Objection A claims filed by AF Consultores against duplicate claims associated with same. | 0.4 | 475 | 190.00 |
| Berardino, Emma | 07/08/19 | Update Unresolved Summary to reflect claims remaining for resolution. | 2.5 | 400 | 1,000.00 |
| Sorondo, Jean-Louis | 07/09/19 | Continue reviewing 149 claims with duplicate objections and categorize into broad issues based on claim metadata. | 3.8 | 650 | 2,470.00 |
| Sorondo, Jean-Louis | 07/09/19 | Discuss 149 claims with duplicate objections with C. Luedtke (HBA) and develop strategy for review. | 1.8 | 650 | 1,170.00 |
| Boll, Gavin | 07/09/19 | Group objected claim information and data to facilitate determinations on distributions. | 1.0 | 265 | 265.00 |
| Sorondo, Jean-Louis | 07/09/19 | Setup additional duplicate claims for manual review and analysis by C. Luedtke (HBA). | 1.9 | 650 | 1,235.00 |

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TELEXFREE
Services Relating to Claim Objections
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| Name | Date | Description | Time | Rate | Amount |
|----------------------|----------|---|------|------|----------|
| Luedtke, Christopher | 07/09/19 | Prepare duplicate file creation for claims 246037, 246461, 246633, 246510, 246707. | 2.0 | 455 | 910.00 |
| McCormack, David | 07/09/19 | Analyze certain claims identified as duplicates to ensure status is accurate. | 0.5 | 475 | 237.50 |
| Luedtke, Christopher | 07/09/19 | Meet with J. Sorondo (HBA) and start review of duplicate claims. | 2.0 | 455 | 910.00 |
| Martin, Timothy | 07/09/19 | Review newly filed responses to claim objections as of 7/9/19. | 3.4 | 800 | 2,720.00 |
| Berardino, Emma | 07/09/19 | Analyze claims with multiple intertwining duplicates. | 1.5 | 400 | 600.00 |
| Boll, Gavin | 07/09/19 | Complete approximately 20-25 register updates. | 2.5 | 265 | 662.50 |
| Berardino, Emma | 07/10/19 | Create first batch of Objection F claims requiring manual review for claims where no court response was filed. | 0.5 | 400 | 200.00 |
| Luedtke, Christopher | 07/10/19 | Duplicate claim folders created for 218848, 222690, 222974, 223247, 223587, 13500, 282715, 138012, 138030. | 3.0 | 455 | 1,365.00 |
| Sorondo, Jean-Louis | 07/10/19 | Review analysis from C. Luedtke (HBA) on duplicate claim analysis and provide related guidance. | 2.8 | 650 | 1,820.00 |
| Luedtke, Christopher | 07/10/19 | Create claim folders for duplicate claim 158146, 102876, 93598, 288382, 160724, 13414, 14674. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 07/10/19 | Create claim folders for duplicate claim 275654, 63221, 240814, 219496, 12815, 61113, 157818. | 2.0 | 455 | 910.00 |
| McCormack, David | 07/10/19 | Review updated claim register to ensure that claim sale status is accurately reflected. | 0.3 | 475 | 142.50 |
| Sorondo, Jean-Louis | 07/11/19 | Collaborate with C. Luedtke (HBA) on duplicate claim analysis and review unusually complex claims. | 2.0 | 650 | 1,300.00 |
| Luedtke, Christopher | 07/11/19 | Address questions with J. Sorondo (HBA) on disallowance of claims 96839, 94970, 255279, 172553. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 07/11/19 | Create claim folders for duplicate claim 269703, 191935, 112945, 1764, 23491, 23621, 23516. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 07/11/19 | Create claim folders for duplicate claim 171745, 124663, 64436, 149816, 3928, 285154. | 2.0 | 455 | 910.00 |
| Berardino, Emma | 07/11/19 | Continue Objection F manual review for claims where no court response was filed. | 1.5 | 400 | 600.00 |
| Martin, Timothy | 07/11/19 | Analyze potentially duplicate claims designated as complex by review team. | 3.9 | 800 | 3,120.00 |
| Luedtke, Christopher | 07/11/19 | Create folders for claims 239104, 148982, 32667, 22195, 25812, 1943. | 2.0 | 455 | 910.00 |
| Boll, Gavin | 07/11/19 | Assemble approximately 15-25 folders with GYL claims information. | 2.5 | 265 | 662.50 |
| Boll, Gavin | 07/11/19 | Continue review of GYL email address objected claims. | 1.5 | 265 | 397.50 |
| Luedtke, Christopher | 07/12/19 | Organize notices, review data provided and communications for duplicate claims to determine whether to allow or disallow duplicate claim. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 07/12/19 | Collaborate with J. Sorondo (HBA) to perform SQL claim lookups for claims 1040, 18546, 14676, 31006 93125, 133574. | 2.0 | 455 | 910.00 |
| Sorondo, Jean-Louis | 07/12/19 | Provide SQL training for claim lookups to C. Luedtke (HBA) and facilitate the claims review process. | 1.8 | 650 | 1,170.00 |
| Berardino, Emma | 07/12/19 | Perform additional Objection F manual review for claims where no court response was filed. | 1.4 | 400 | 560.00 |
| Boll, Gavin | 07/12/19 | Correspond with J. Sorondo (HBA) to address questions and walk-through examples. | 0.6 | 265 | 159.00 |
| Martin, Timothy | 07/12/19 | Continue analysis of complex duplicate claims for determination of status. | 3.8 | 800 | 3,040.00 |
| Luedtke, Christopher | 07/12/19 | Create files for 6409, 74658, 22018, 87644, 12288, 18103, 19780, 31983. | 2.0 | 455 | 910.00 |
| Boll, Gavin | 07/12/19 | Aggregate objected claim info for distribution determinations. | 3.4 | 265 | 901.00 |
| Luedtke, Christopher | 07/12/19 | Create files for claims 143914, 46922, 161018, 105109, 252275. | 2.0 | 455 | 910.00 |
| Sorondo, Jean-Louis | 07/12/19 | Prepare analysis of resolved claim objections. | 2.4 | 650 | 1,560.00 |
| McCormack, David | 07/15/19 | Review status of claims as either resolved or unresolved, and ensure claim register is accurate. | 0.5 | 475 | 237.50 |
| Sorondo, Jean-Louis | 07/15/19 | Provide SQL training for claim lookups to G. Boll (HBA) and review claims. | 1.4 | 650 | 910.00 |
| Martin, Timothy | 07/15/19 | Review claims for which claimant has agreed to proposed resolution. | 2.9 | 800 | 2,320.00 |
| Boll, Gavin | 07/15/19 | Collaborate with J. Sorondo (HBA) on claim review and SQL training. | 1.5 | 265 | 397.50 |
| Boll, Gavin | 07/15/19 | Review claims filed by Li Min Guo and gather info into folders. | 1.5 | 265 | 397.50 |

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| Name | Date | Description | Time | Rate | Amount |
|----------------------|----------|--|------|------|----------|
| Martin, Timothy | 07/15/19 | Review document files created for claims objections. | 2.7 | 800 | 2,160.00 |
| Boll, Gavin | 07/15/19 | Complete review of assigned Li Min Guo claims. | 2.0 | 265 | 530.00 |
| Martin, Timothy | 07/15/19 | Review complex duplicate claims with Trustee. | 0.8 | 800 | 640.00 |
| Luedtke, Christopher | 07/16/19 | Upload email communications and details provided by claimants to verify or disallow duplicate claims. Created files 252282, 155507, 224539. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 07/16/19 | Upload email communications and details provided by claimants to verify or disallow duplicate claims for 10 claims. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 07/16/19 | Download notices, data provided and communications to assist in analysis of duplicate claims. | 2.0 | 455 | 910.00 |
| Boll, Gavin | 07/16/19 | Create support folders for duplicate claims under review. | 1.9 | 265 | 503.50 |
| Sorondo, Jean-Louis | 07/16/19 | Continue review of unresolved claims and pull support. | 2.6 | 650 | 1,690.00 |
| Sorondo, Jean-Louis | 07/17/19 | Review and assess responses received for net winner and net zero objections and draft summary for T. Martin (HBA). | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 07/17/19 | Analyze summary of responses received from net winner and net zero claim objections. | 3.2 | 800 | 2,560.00 |
| Boll, Gavin | 07/17/19 | Review duplicate claims and gather support from claimant communications. | 2.5 | 265 | 662.50 |
| Sorondo, Jean-Louis | 07/17/19 | Prepare batch of duplicate claim objections for review by G. Boll (HBA). | 1.4 | 650 | 910.00 |
| Sorondo, Jean-Louis | 07/17/19 | Review duplicate claim objections performed by C. Luedtke (HBA). | 2.6 | 650 | 1,690.00 |
| Boll, Gavin | 07/17/19 | Download and compiled data for duplicate claim analysis project. | 1.5 | 265 | 397.50 |
| Sorondo, Jean-Louis | 07/17/19 | Review additional duplicate claim objections. | 1.1 | 650 | 715.00 |
| Boll, Gavin | 07/18/19 | Continue to gather information regarding a select group of duplicate claims to make determinations on amount. | 2.0 | 265 | 530.00 |
| Martin, Timothy | 07/18/19 | Continue to analyze summary of responses received from net winner and net zero claim objections. | 1.7 | 800 | 1,360.00 |
| Sorondo, Jean-Louis | 07/18/19 | Lookup claim information, analyze claim and summarize results for A. Lizotte (M&K). | 0.8 | 650 | 520.00 |
| Sorondo, Jean-Louis | 07/18/19 | Develop additional query tests for Net Winner and Net Zero claims with objections. | 1.8 | 650 | 1,170.00 |
| Boll, Gavin | 07/19/19 | Collaborate with C. Luedtke (HBA) on duplicate claims assignment and compile approximately 20 folders. | 1.0 | 265 | 265.00 |
| Luedtke, Christopher | 07/19/19 | Compare duplicate claims and cross reference claims with multiple duplicates. | 2.0 | 455 | 910.00 |
| Martin, Timothy | 07/19/19 | Review of claim objections filed by Dominican Republic law firm. | 2.1 | 800 | 1,680.00 |
| Berardino, Emma | 07/19/19 | Review Objection F claims for which no court response was filed. | 1.0 | 400 | 400.00 |
| Boll, Gavin | 07/19/19 | Review approximately 10 duplicate claims and compile support. | 1.5 | 265 | 397.50 |
| Boll, Gavin | 07/19/19 | Correspond with C. Luedtke (HBA) on duplicate claim analysis. | 0.5 | 265 | 132.50 |
| Martin, Timothy | 07/20/19 | Continue to review claim objections filed by Dominican Republic law firm. | 1.3 | 800 | 1,040.00 |
| Luedtke, Christopher | 07/22/19 | Review claims 246037, 246461, 246633, 246510, 246707 157543, 214807, 217447, 208018, 218848 222690, 222974, 223247, 223587, 13500, 282715, 138012, 138030. | 2.0 | 455 | 910.00 |
| Boll, Gavin | 07/22/19 | Address specific, complex, duplicate claims with C. Luedtke (HBA) to ensure accuracy and review completed claims to verify correct steps were taken. | 1.7 | 265 | 450.50 |
| Sorondo, Jean-Louis | 07/22/19 | Update AFC memo including additional specific claim examples of issues and send to Trustee and T. Martin (HBA) for review and discussion. | 2.1 | 650 | 1,365.00 |
| Luedtke, Christopher | 07/22/19 | Review claims 275654, 63221, 240814, 219496, 12815, 61113, 157818 158146, 102876, 93598, 288382, 160724, 13414, 14674. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 07/22/19 | Review claims 269703, 191935, 112945, 1764, 23491, 23621, 23516 171745, 124663, 64436, 149816, 3928, 285154. | 2.0 | 455 | 910.00 |
| Sorondo, Jean-Louis | 07/22/19 | Review AFC claim status and draft memo per Trustee's request on various issues identified by HBA. | 3.8 | 650 | 2,470.00 |
| Boll, Gavin | 07/22/19 | Analyze duplicate claims and compile all available information to support a final determination. | 3.3 | 265 | 874.50 |

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TELEXFREE
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| Name | Date | Description | Time | Rate | Amount |
|----------------------|----------|--|------|------|----------|
| Boll, Gavin | 07/22/19 | Prepare approximately 20 duplicate claim folders and update determinations accordingly. | 2.3 | 265 | 609.50 |
| Berardino, Emma | 07/22/19 | Perform manual review of AF Consultores disputed claims with multiple objection codes. | 2.3 | 400 | 920.00 |
| Luedtke, Christopher | 07/22/19 | Review claims 96839, 94970, 255279, 172553, 239104, 148982, 32667, 22195, 25812, 1943. | 2.0 | 455 | 910.00 |
| Berardino, Emma | 07/22/19 | Perform manual review of AF Consultores Objection F disputed claims. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 07/22/19 | Perform manual review of AF Consultores Objection A disputed claims. | 2.7 | 400 | 1,080.00 |
| Luedtke, Christopher | 07/23/19 | Complete review and formatting of duplicate claims project report to be sent for final approvals and review by J. Sorondo (HBA). | 2.0 | 455 | 910.00 |
| Boll, Gavin | 07/23/19 | Collaborate with C. Luedtke (HBA) to organize duplicate claims review, correct errors, and prepare for distribution. | 2.5 | 265 | 662.50 |
| Luedtke, Christopher | 07/23/19 | Review claims 6409, 74658, 22018, 87644, 12288, 18103, 19780, 31983 1040, 18546, 14676, 31006 93125, 133574. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 07/23/19 | Work with G. Boll (HBA) to organize final duplicate claim reviews and prepare for final review. | 2.0 | 455 | 910.00 |
| Boll, Gavin | 07/23/19 | Format preliminary report of duplicate claims and send to J. Sorondo (HBA) for review. | 1.0 | 265 | 265.00 |
| Luedtke, Christopher | 07/23/19 | Review claims 143914, 46922, 161018, 105109, 252275 252282, 155507, 224539. | 2.0 | 455 | 910.00 |
| Martin, Timothy | 07/23/19 | Review draft memo regarding status of claims filed by Dominican law firm. | 3.1 | 800 | 2,480.00 |
| Boll, Gavin | 07/23/19 | Complete review and formatting of report relating to duplicate claims. | 0.3 | 265 | 79.50 |
| Sorondo, Jean-Louis | 07/24/19 | Perform manual review on 44 Net Winner claims and prepare folders with support. | 3.3 | 650 | 2,145.00 |
| Martin, Timothy | 07/24/19 | Prepare summary of claim responses for Trustee. | 1.0 | 800 | 800.00 |
| Martin, Timothy | 07/25/19 | Analyze SIG data related to claim objections. | 0.6 | 800 | 480.00 |
| Boll, Gavin | 07/26/19 | Read and respond to approximately 25 claimant emails. | 2.5 | 265 | 662.50 |
| Sorondo, Jean-Louis | 07/29/19 | Lookup AFC claims with Objection A and prepare spreadsheet for claim comparison. | 1.8 | 650 | 1,170.00 |
| Martin, Timothy | 07/30/19 | Review claim objections for net winner and net zero claims. | 1.4 | 800 | 1,120.00 |
| Boll, Gavin | 07/30/19 | Review and research unresolved claims. | 2.0 | 265 | 530.00 |
| Martin, Timothy | 07/31/19 | Analyze duplicate net zero claims to determine if additional claims were filed. | 1.4 | 800 | 1,120.00 |
| Luedtke, Christopher | 08/01/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 105600 and 106022. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/01/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 120452 and 117927. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/01/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 104795. | 1.0 | 455 | 455.00 |
| Luedtke, Christopher | 08/01/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 106972. | 1.0 | 455 | 455.00 |
| Berardino, Emma | 08/01/19 | Conduct preliminary research and manual review regarding Paula Coelho's claim 80965-000. | 1.2 | 400 | 480.00 |
| Luedtke, Christopher | 08/02/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 107493 and 73818-001. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/02/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 19098-001 and 95096. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/02/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 103498 and 99589. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/02/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 91053 and 91537. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/05/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 84803-001 and 77679. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/05/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 42716 and 33656. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/05/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 78572 and 79747. | 2.0 | 455 | 910.00 |

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TELEXFREE
Services Relating to Claim Objections
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| Name | Date | Description | Time | Rate | Amount |
|----------------------|----------|---|------|------|----------|
| Luedtke, Christopher | 08/05/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 79912 and 00255. | 2.0 | 455 | 910.00 |
| McCormack, David | 08/06/19 | Perform analysis of claim register to ensure that updates to contact information was accurately captured. | 1.2 | 475 | 570.00 |
| McCormack, David | 08/06/19 | Perform analysis of claim register to confirm contact information is accurately reflected. | 0.1 | 475 | 47.50 |
| Berardino, Emma | 08/06/19 | Perform additional data aggregation for the exhibits to Omnibus Objections to Claims. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 08/06/19 | Incorporate Counsel and the Trustee's feedback to Omnibus Objection exhibit template. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 08/06/19 | Aggregate data for the exhibits to Omnibus Objections to Claims. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 08/07/19 | Create first draft of the exhibits to the Darr Affidavit. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 08/07/19 | Continue to aggregate claims data for the Darr Affidavit. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 08/07/19 | Aggregate resolved claims data for the Darr Affidavit. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 08/07/19 | Continue to draft exhibits to the Darr Affidavit. | 1.8 | 400 | 720.00 |
| Luedtke, Christopher | 08/08/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 106510 and 113247. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/08/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 117454, and 30897. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/08/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 01139, and 04134. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/08/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 31087, and 30280. | 2.0 | 455 | 910.00 |
| Berardino, Emma | 08/08/19 | Create summary of reconciling claims resolved by the Omnibus Objection and Darr Affidavit. | 1.9 | 400 | 760.00 |
| Martin, Timothy | 08/08/19 | Review SIG data related to updated schedule of unresolved claims. | 2.6 | 800 | 2,080.00 |
| Berardino, Emma | 08/08/19 | Research and manually review Stephen Murphy's claim . | 2.2 | 400 | 880.00 |
| Berardino, Emma | 08/08/19 | Revise Darr Affidavit exhibits. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 08/09/19 | Create first draft of the exhibits to the Omnibus Objections to Claims. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 08/09/19 | Continue to draft exhibits to the Omnibus Objections to Claims. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 08/09/19 | Finalize Darr Affidavit exhibits. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 08/12/19 | Finish first draft of exhibits to Omnibus Objections to Claims. | 1.9 | 400 | 760.00 |
| Luedtke, Christopher | 08/13/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 5135, 15391 and 5268-001. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/13/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 3749, 18054 and 3496. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/13/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 5135 and 5268-001. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/13/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 4705, and 4377. | 2.0 | 455 | 910.00 |
| McCormack, David | 08/13/19 | Continue updates to claim register to reflect new data received through 8/12. | 0.1 | 475 | 47.50 |
| Boll, Gavin | 08/14/19 | Continue work on data gathering for D&E objection codes in order to make determinations for claim amounts and objections. | 1.2 | 265 | 318.00 |
| Boll, Gavin | 08/14/19 | Review claims with objection code D and E and create support folders for J. Sorondo (HBA) and E. Berardino (HBA). | 1.0 | 265 | 265.00 |
| Boll, Gavin | 08/14/19 | Review claims with objection code E and draft recommendations for final determinations. | 2.1 | 265 | 556.50 |
| Boll, Gavin | 08/14/19 | Review claims with objection code D and compile claimant communication. | 1.7 | 265 | 450.50 |
| Berardino, Emma | 08/14/19 | Modify exhibits to Omnibus Objections to claims. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 08/14/19 | Quality control Omnibus Objections exhibits. | 2.3 | 400 | 920.00 |
| Boll, Gavin | 08/15/19 | Review objection code D & E claims and update unresolved summary document. | 1.5 | 265 | 397.50 |
| Luedtke, Christopher | 08/16/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 14093 and 12011-002. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/16/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 8524 and 9050. | 2.2 | 455 | 1,001.00 |
| Berardino, Emma | 08/16/19 | Perform further refinement of Omnibus Objections exhibits. | 1.8 | 400 | 720.00 |

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| Name | Date | Description | Time | Rate | Amount |
|----------------------|----------|---|------|------|----------|
| Luedtke, Christopher | 08/19/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 61260-001, 09386-001 and 66038. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/19/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 22300-002, 59340 and 61950. | 1.8 | 455 | 819.00 |
| Luedtke, Christopher | 08/19/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 85425, 50692 and 125171. | 1.7 | 455 | 773.50 |
| Luedtke, Christopher | 08/19/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 70110, 53010 and 70997. | 2.3 | 455 | 1,046.50 |
| Sorondo, Jean-Louis | 08/19/19 | Perform Objection A analysis on manually reviewed claims with added user accounts. | 3.1 | 650 | 2,015.00 |
| Sorondo, Jean-Louis | 08/19/19 | Perform manual review of objection A claims based on database analysis results. | 1.4 | 650 | 910.00 |
| Boll, Gavin | 08/19/19 | Review D & E objection code claims to determine validity. | 2.0 | 265 | 530.00 |
| Boll, Gavin | 08/19/19 | Draft objection D&E evidence folders to use by Huron. | 1.2 | 265 | 318.00 |
| Luedtke, Christopher | 08/20/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 15014-002, 108706 and 19187. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/20/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 65518, 111860 and 63800. | 1.4 | 455 | 637.00 |
| Luedtke, Christopher | 08/20/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 42012, 09591 and 43086. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/20/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 43656, 39266 and 45935. | 2.6 | 455 | 1,183.00 |
| Boll, Gavin | 08/20/19 | Review objected claims and pulled claimant information for database to determine if any adjustments are needed. | 3.5 | 265 | 927.50 |
| Sorondo, Jean-Louis | 08/20/19 | Perform manual review of 26 claims with multiple objection codes and create support folders where needed. | 3.2 | 650 | 2,080.00 |
| Berardino, Emma | 08/20/19 | Conduct preliminary data collection for review of remaining Objection F claims. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 08/20/19 | Review support provided for Objection F claims. | 1.8 | 400 | 720.00 |
| Luedtke, Christopher | 08/21/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 121726, 127870 and 122065. | 1.9 | 455 | 864.50 |
| Luedtke, Christopher | 08/21/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 121729, 127863 and 121728. | 2.1 | 455 | 955.50 |
| Luedtke, Christopher | 08/21/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 122062, 127357 and 122052. | 2.4 | 455 | 1,092.00 |
| Luedtke, Christopher | 08/21/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 124122, 124869 and 122871. | 1.6 | 455 | 728.00 |
| Sorondo, Jean-Louis | 08/21/19 | Perform manual review of 13 claims with multiple objection codes and create support folders where needed. | 1.1 | 650 | 715.00 |
| Boll, Gavin | 08/21/19 | Continue review of newly provided claim support on claims with objections. | 3.0 | 265 | 795.00 |
| Sorondo, Jean-Louis | 08/21/19 | Perform manual review of 17 claims with multiple objection codes. | 2.3 | 650 | 1,495.00 |
| Berardino, Emma | 08/21/19 | Continue to review support related to Objection F claims. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 08/21/19 | Develop detailed plan for unresolved Net Loser claims. | 2.4 | 400 | 960.00 |
| Luedtke, Christopher | 08/22/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 60439, 40891-002 and 60478. | 1.9 | 455 | 864.50 |
| Luedtke, Christopher | 08/22/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 56332, 56718 and 57854. | 2.6 | 455 | 1,183.00 |
| Luedtke, Christopher | 08/22/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 57520, 47312 and 57408. | 2.1 | 455 | 955.50 |
| Luedtke, Christopher | 08/22/19 | File creation for notices, query lookups, and data provided by claimants for D & E objection codes claims 59974, 42716 and 59963. | 1.4 | 455 | 637.00 |
| Berardino, Emma | 08/22/19 | Continue to manually review unresolved Objection F claims. | 2.4 | 400 | 960.00 |
| Sorondo, Jean-Louis | 08/22/19 | Analyze database for additional claims with Objection A. | 3.2 | 650 | 2,080.00 |
| Berardino, Emma | 08/22/19 | Perform manual review of unresolved Objection F claims. | 2.1 | 400 | 840.00 |
| McCormack, David | 08/23/19 | Analyze claims to include in omnibus objection, and review comparison against claim register and check for completeness. | 0.6 | 475 | 285.00 |
| Boll, Gavin | 08/23/19 | Search for objected claimant accounts in the Huron database, and reconcile these with evidence provided by claimants. | 2.5 | 265 | 662.50 |

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| Name | Date | Description | Time | Rate | Amount |
|----------------------|----------|--|------|------|----------|
| Boll, Gavin | 08/23/19 | Create folders containing evidence and database support for reviewed claims with objections. | 0.7 | 265 | 185.50 |
| Berardino, Emma | 08/23/19 | Revise Omnibus Objection exhibits to incorporate Counsel's feedback. | 2.3 | 400 | 920.00 |
| Boll, Gavin | 08/26/19 | Provide J. Sorondo (HBA) and E. Berardino (HBA) with a list of claimants with multiple objection codes associated with the claims. | 0.5 | 265 | 132.50 |
| Sorondo, Jean-Louis | 08/26/19 | Perform manual review of 25 claims with multiple objection codes and create support folders where needed. | 3.3 | 650 | 2,145.00 |
| McCormack, David | 08/26/19 | Continue analyzing claims included in omnibus objection and begin preparing data for motions. | 0.3 | 475 | 142.50 |
| Berardino, Emma | 08/26/19 | Incorporate multiple reviewers' assertions into master unresolved claims summary. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 08/26/19 | Review aggregation of email support for claims with multiple objection codes. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 08/26/19 | Update PDFs of Omnibus Objection exhibits with all revisions incorporated. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 08/26/19 | Review claims with multiple objection codes. | 1.9 | 400 | 760.00 |
| McCormack, David | 08/27/19 | Compare noticing lists against claim register to ensure proper notice for omnibus objection. | 0.5 | 475 | 237.50 |
| Berardino, Emma | 08/27/19 | Continue to review Master Claims Register to ensure all review information is current. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 08/27/19 | Perform additional manual review of Objection F claims. | 1.3 | 400 | 520.00 |
| Sorondo, Jean-Louis | 08/28/19 | Perform manual review of 9 claims with multiple objection codes and create support folders where needed. | 1.9 | 650 | 1,235.00 |
| Berardino, Emma | 08/28/19 | Perform further revisions to Omnibus Objections exhibits. | 2.5 | 400 | 1,000.00 |
| McCormack, David | 08/28/19 | Final review of claim data included in omnibus objection. | 0.4 | 475 | 190.00 |
| Sorondo, Jean-Louis | 08/29/19 | Perform manual review of 15 claims with multiple objection codes and create support folders where needed. | 2.3 | 650 | 1,495.00 |
| Berardino, Emma | 08/29/19 | Draft a noticing list for KCC for Omnibus Objections. | 2.1 | 400 | 840.00 |
| Martin, Timothy | 08/30/19 | Review proposed responses to claimants regarding objections. | 1.3 | 800 | 1,040.00 |
| McCormack, David | 08/30/19 | Update analysis of claim data used in omnibus objection. | 0.1 | 475 | 47.50 |
| McCormack, David | 08/31/19 | Finalize data and noticing lists for use in omnibus objection and perform quality review on the same. | 0.5 | 475 | 237.50 |
| McCormack, David | 09/03/19 | Update noticing analysis to encompass all claimants included in omnibus objections, and verify noticing email addresses through database query. | 1.9 | 475 | 902.50 |
| Martin, Timothy | 09/04/19 | Review and edit proposed responses regarding claimant objections. | 1.9 | 800 | 1,520.00 |
| Berardino, Emma | 09/04/19 | Update Unresolved summary to include further research completed. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 09/04/19 | Continue to draft Omnibus Objections noticing packages for KCC. | 1.8 | 400 | 720.00 |
| Martin, Timothy | 09/04/19 | Analyze SIG data in connection with claim objections. | 0.4 | 800 | 320.00 |
| Berardino, Emma | 09/04/19 | Draft Omnibus Objections noticing packages for KCC. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 09/04/19 | Prepare omnibus objection noticing listing updates. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 09/05/19 | Perform Objection A review for claims which the dollar amount is different for two conflicting Objection A claims. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 09/06/19 | Continue to reconcile and clean up unresolved claim research done by other team members. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 09/06/19 | Reconcile and quality review unresolved claim research done by other team members. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 09/09/19 | Perform further research on Paula Coelho's claim 80965-000. | 1.5 | 400 | 600.00 |
| Berardino, Emma | 09/10/19 | Research select AF Consultores claims. | 1.5 | 400 | 600.00 |
| Sorondo, Jean-Louis | 09/10/19 | Manually review 7 unresolved claims and prepare support folder. | 1.8 | 650 | 1,170.00 |
| Luedtke, Christopher | 09/11/19 | Create files, which includes verifying email communication and using SQL to cross verify addresses, user names, email addresses, for claim 04864-000 and 115270-000. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 09/11/19 | Create files, which includes verifying email communication and using SQL to cross verify addresses, user names, email addresses, for claim 03596-000 and 36203-000. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 09/11/19 | Create files including verifying email communication and SQL cross verification of addresses, user names, email addresses for claim 127806-000. | 1.0 | 455 | 455.00 |

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| Luedtke, Christopher | 09/12/19 | Create files, including verifying email communication and using SQL to cross verify addresses, user names, email addresses, for claim 131372-000 and 131614-000. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 09/12/19 | Create files, including verifying email communication and using SQL to cross verify addresses, user names, email addresses, for claim 115445-000 and 15923-000. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 09/12/19 | Create files, including verifying email communication and using SQL to cross verify addresses, user names, email addresses, for claim 16054-000 and 121469-000. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 09/12/19 | Create files including verifying email communication and SQL to cross verify addresses, user names, email addresses for claim 42441-003. | 1.0 | 455 | 455.00 |
| Martin, Timothy | 09/12/19 | Analyze disputed claim offers in connection with objections filed. | 2.3 | 800 | 1,840.00 |
| Luedtke, Christopher | 09/13/19 | Create files including verifying email communication and using SQL to cross verify addresses, user names, email addresses for claim 03224-000 and 65957-000. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 09/13/19 | Create files including verifying email communication and using SQL to cross verify addresses, user names, email addresses for claim 49830-000 and 71729-000. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 09/13/19 | Create files including verifying email communication and using SQL to cross verify addresses, user names, email addresses for claim 65509-000. | 1.0 | 455 | 455.00 |
| Luedtke, Christopher | 09/13/19 | Create files including verifying email communication and using SQL to cross verify addresses, user names, email addresses for claim 79396-000. | 1.0 | 455 | 455.00 |
| Sorondo, Jean-Louis | 09/13/19 | Research additional Objection A claims to determine account ownership. | 2.8 | 650 | 1,820.00 |
| Berardino, Emma | 09/13/19 | Review claims for new Objection A's created. | 1.5 | 400 | 600.00 |
| Luedtke, Christopher | 09/16/19 | Create files including verifying email communications and using SQL to cross verify addresses, user names, email addresses for claim 33150-000, 125510-000 and 52580-000. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 09/16/19 | Create files including verifying email communications and using SQL to cross verify addresses, user names, email addresses for claim 10104-000, 19015-000 and 10202-000. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 09/16/19 | Create files including verifying email communications and using SQL to cross verify addresses, user names, email addresses for claim 52619-000. | 1.0 | 455 | 455.00 |
| Luedtke, Christopher | 09/17/19 | Review and cross reference net winner accounts 113568, 113674, 113748, 113874, 113964, 114037, 114126, 114647, 114818, and 114933 duplicate and net winner SQL confirmation. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 09/17/19 | Duplicate analysis using SQL for claims 118028 and 120307 for net winners along with net equity verification search for 755012, 26841, 40342, and 80965. | 1.0 | 455 | 455.00 |
| Luedtke, Christopher | 09/17/19 | Query net winner information and email review for claims 79261-000, 85661-000, and 10778-000. | 2.0 | 455 | 910.00 |
| Berardino, Emma | 09/17/19 | Perform Objection A review and Unresolved Summary updates. | 1.5 | 400 | 600.00 |
| Sorondo, Jean-Louis | 09/17/19 | Manually review 10 unresolved claims, prepare support folder. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 09/18/19 | Review updated statistics for unresolved claims. | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 09/19/19 | Review various unresolved claims through manual lookup. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 09/19/19 | Continue to review support for claims with objections. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 09/19/19 | Review unresolved claims with C. Luedtke (HBA). | 0.5 | 650 | 325.00 |
| Boll, Gavin | 09/20/19 | Assist J. Sorondo (HBA) track down responses to claims for a specific group of claims (Enfu Guo claims). | 2.0 | 265 | 530.00 |
| Martin, Timothy | 09/20/19 | Review responses from claimants participating in court hearing. | 1.8 | 800 | 1,440.00 |
| Martin, Timothy | 09/20/19 | Review claims subject to court hearing. | 1.7 | 800 | 1,360.00 |
| Berardino, Emma | 09/20/19 | Analyze claims filed by Enfu Guo. | 1.3 | 400 | 520.00 |
| Sorondo, Jean-Louis | 09/22/19 | Manually review multiple claims with objections filed through same registration (47 of 125). | 3.2 | 650 | 2,080.00 |
| Sorondo, Jean-Louis | 09/22/19 | Manually review multiple claims with objections filed through same registration (15 of 125). | 2.2 | 650 | 1,430.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Sorondo, Jean-Louis | 09/23/19 | Manually review multiple claims with objections filed through same registration (23 of 125). | 2.9 | 650 | 1,885.00 |
| Sorondo, Jean-Louis | 09/23/19 | Perform quality control on manually reviewed claims. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 09/24/19 | Manually review multiple claims with objections filed through same registration (18 of 125). | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 09/24/19 | Manually review multiple claims with objections filed through same registration (22 of 125). | 1.3 | 650 | 845.00 |
| Martin, Timothy | 09/24/19 | Prepare for meeting with counsel regarding claim objection issues. | 3.2 | 800 | 2,560.00 |
| Martin, Timothy | 09/24/19 | Participate in court hearing regarding claim objections. | 0.8 | 800 | 640.00 |
| Berardino, Emma | 09/24/19 | Research court responses docketed as of 9/24/19. | 1.1 | 400 | 440.00 |
| Sorondo, Jean-Louis | 09/25/19 | Manually review 5 unresolved claims and prepare support folder. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 09/26/19 | Review claim support for claims with revised conditionally allowed claim amount. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 09/26/19 | Manually review 14 unresolved claims and prepare support folder. | 3.0 | 650 | 1,950.00 |
| Sorondo, Jean-Louis | 09/26/19 | Manually review 6 unresolved claims and prepare support folder. | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 09/27/19 | Perform quality control on claims with revised conditional claim amount. | 2.6 | 650 | 1,690.00 |
| Berardino, Emma | 09/27/19 | Aggregate data for October 2nd hearing. | 2.6 | 400 | 1,040.00 |
| Sorondo, Jean-Louis | 09/27/19 | Manually review 7 unresolved claims, prepare support folder. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 09/30/19 | Perform additional quality control on manually reviewed claims. | 1.7 | 650 | 1,105.00 |
| Martin, Timothy | 09/30/19 | Review summary of claims for October 2nd hearing. | 2.3 | 800 | 1,840.00 |
| Sorondo, Jean-Louis | 09/30/19 | Manually review 11 unresolved claims, prepare support folder. | 2.3 | 650 | 1,495.00 |
| Martin, Timothy | 10/01/19 | Review instances where the claimant filed a net loser claim receiving an objection and also filed a net winner claim. | 1.8 | 800 | 1,440.00 |
| Sorondo, Jean-Louis | 10/01/19 | Continue manual claim review and update comments on findings. | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 10/01/19 | Prepare for October 2nd hearing regarding claim objections. | 3.7 | 800 | 2,960.00 |
| Sorondo, Jean-Louis | 10/01/19 | Review claims with revised conditional claim amount. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 10/01/19 | Manually review 10 unresolved claims and prepare support folder. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 10/02/19 | Review claims and update findings for hearing. | 2.9 | 650 | 1,885.00 |
| Martin, Timothy | 10/02/19 | Participate in hearing regarding objections. | 0.8 | 800 | 640.00 |
| Sorondo, Jean-Louis | 10/03/19 | Update statistics on unresolved claims filed by AF Consultores. | 0.7 | 650 | 455.00 |
| Sorondo, Jean-Louis | 10/03/19 | Review and update statistics for unresolved claims. | 1.9 | 650 | 1,235.00 |
| Berardino, Emma | 10/04/19 | Correspond with claimants ahead of the 10/7/19 Omnibus Objection deadline. | 1.8 | 400 | 720.00 |
| Martin, Timothy | 10/04/19 | Review prior document productions in response to First Circuit ruling. | 2.7 | 800 | 2,160.00 |
| Sorondo, Jean-Louis | 10/04/19 | Perform quality control procedures on manually reviewed claims. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 10/04/19 | Manually review 8 unresolved claims and prepare support folder. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 10/07/19 | Review Omnibus notices and provide feedback. | 1.7 | 650 | 1,105.00 |
| Martin, Timothy | 10/08/19 | Call to prepare for hearing with A. Lizotte (M&K), and also discuss ongoing Net Winner and Net Zero Claims with J. Sorondo and E. Berardino (both HBA). | 0.6 | 800 | 480.00 |
| Berardino, Emma | 10/08/19 | Research into the triangular transactions of Paula Coelho, Maria Coelho, and Mikail Tas to determine whether a basis exists to revise claim amounts. | 2.2 | 400 | 880.00 |
| Martin, Timothy | 10/08/19 | Analyze claims subject to claims objection hearing. | 1.4 | 800 | 1,120.00 |
| Sorondo, Jean-Louis | 10/08/19 | Review Net Winner and Net Zero objections for call. | 0.6 | 650 | 390.00 |
| Berardino, Emma | 10/09/19 | Perform further review of Participant responses in preparation for 10/10/19 hearing. | 2.6 | 400 | 1,040.00 |
| Sorondo, Jean-Louis | 10/09/19 | Prepare high level analysis of claims filed by J. Shapiro. | 2.6 | 650 | 1,690.00 |
| Boll, Gavin | 10/10/19 | Make final updates to unresolved summary and update the unresolved summary list for per guidance from E. Berardino (HBA). | 1.2 | 265 | 318.00 |
| Sorondo, Jean-Louis | 10/10/19 | Review summary of omnibus objection responses and lookup claim information to verify. | 2.4 | 650 | 1,560.00 |
| Martin, Timothy | 10/10/19 | Analyze outstanding objections related to zero dollar claims. | 2.9 | 800 | 2,320.00 |
| Sorondo, Jean-Louis | 10/11/19 | Manually review 8 unresolved claims and update conditionally allowed claim amount if applicable. | 2.3 | 650 | 1,495.00 |
| Martin, Timothy | 10/11/19 | Review materials prepared for claims objection hearing and provide comments. | 3.6 | 800 | 2,880.00 |
| Sorondo, Jean-Louis | 10/11/19 | Manually review 13 unresolved claims and prepare support folder. | 2.9 | 650 | 1,885.00 |
| Berardino, Emma | 10/11/19 | Review court docket through 10/11/19 for claimant responses. | 2.2 | 400 | 880.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Berardino, Emma | 10/11/19 | Review Omnibus Objection response content. | 3.4 | 400 | 1,360.00 |
| McCormack, David | 10/14/19 | Respond to specific inquiries from a Participant regarding claim timing and similar queries. | 0.1 | 475 | 47.50 |
| Sorondo, Jean-Louis | 10/14/19 | Review manually added user accounts to verify consistency. | 2.5 | 650 | 1,625.00 |
| Berardino, Emma | 10/15/19 | Summarize non-docketed responses to Omnibus Objections. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 10/15/19 | Summarize docketed responses to Omnibus Objections. | 3.1 | 400 | 1,240.00 |
| Sorondo, Jean-Louis | 10/15/19 | Manually review 11 unresolved claims and prepare support folder. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 10/16/19 | Gather support and prepare folders for manually reviewed claims filed by AF Consultores. | 2.4 | 650 | 1,560.00 |
| Berardino, Emma | 10/16/19 | Review ClaimResponse inbox for any remaining Omnibus Objection responses. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 10/16/19 | Review court-docketed claim responses to omnibus objections. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 10/16/19 | Conduct preliminary research on Omnibus Objection claims. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 10/16/19 | Prepare Omnibus Objection response summary. | 3.1 | 400 | 1,240.00 |
| Sorondo, Jean-Louis | 10/17/19 | Manually review and analyze 11 AF Consultores claims, prepare or update support folders. | 2.9 | 650 | 1,885.00 |
| Sorondo, Jean-Louis | 10/17/19 | Gather support and prepare folders for various claims filed by AF Consultores. | 1.3 | 650 | 845.00 |
| Berardino, Emma | 10/17/19 | Research and manually review non-court-docketed Omnibus Objection responses. | 2.9 | 400 | 1,160.00 |
| Martin, Timothy | 10/17/19 | Prepare materials for meeting with counsel regarding claim objections. | 1.6 | 800 | 1,280.00 |
| Sorondo, Jean-Louis | 10/17/19 | Review Objection F claim support detail provided by claimants. | 1.8 | 650 | 1,170.00 |
| Berardino, Emma | 10/17/19 | Research and review court-docketed Omnibus Objection claims. | 3.6 | 400 | 1,440.00 |
| Martin, Timothy | 10/17/19 | Review SIG records for claimants participating in hearing. | 2.8 | 800 | 2,240.00 |
| Berardino, Emma | 10/18/19 | Perform additional review of court-docketed responses pursuant to meeting with the Trustee and Counsel in order to investigate all possible resolutions ahead of the Omnibus Objection meeting. | 2.9 | 400 | 1,160.00 |
| Sorondo, Jean-Louis | 10/18/19 | Manually review and analyze 9 AF Consultores claims, prepare or update support folders as needed. | 2.4 | 650 | 1,560.00 |
| Berardino, Emma | 10/18/19 | Prepare for the meeting with the Trustee and Counsel regarding the Omnibus Objection responses. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 10/18/19 | Review additional correspondence requesting support from Omnibus Objection claimants. | 0.9 | 400 | 360.00 |
| Sorondo, Jean-Louis | 10/18/19 | Gather support and prepare folders for certain claims filed by AF Consultores. | 2.7 | 650 | 1,755.00 |
| Martin, Timothy | 10/18/19 | Prepare for meeting with counsel regarding claims and objections. | 2.4 | 800 | 1,920.00 |
| Berardino, Emma | 10/21/19 | Perform additional modifications to summary of claims to prepare for the 10/23 Omnibus Objection hearing. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 10/21/19 | Prepare for a meeting with the Trustee and Counsel regarding the 10/23/19 Omnibus Objection hearing. | 2.5 | 400 | 1,000.00 |
| Sorondo, Jean-Louis | 10/21/19 | Gather support and prepare folders for various manually reviewed claims filed by AF Consultores. | 3.1 | 650 | 2,015.00 |
| Sorondo, Jean-Louis | 10/21/19 | Manually review and analyze 7 AF Consultores claims, prepare support folders as needed. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 10/21/19 | Prepare updated schedule of claims filed by AF Consultores. | 1.6 | 650 | 1,040.00 |
| Berardino, Emma | 10/21/19 | Analyze queries for select Omnibus Objection Claims. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 10/22/19 | Analyze transactions for select claims to prepare for discussion during the October 23 Omnibus Objection hearing. | 3.2 | 400 | 1,280.00 |
| Sorondo, Jean-Louis | 10/22/19 | Manually review and analyze 8 AF Consultores claims, prepare or update support folders as needed. | 2.5 | 650 | 1,625.00 |
| Berardino, Emma | 10/22/19 | Prepare for the call with the Trustee and Counsel regarding the Omnibus Objection hearing. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 10/22/19 | Quality control AF Consultores summary to ensure all responses are reflected accurately. | 2.7 | 400 | 1,080.00 |
| Martin, Timothy | 10/22/19 | Prepare for hearing regarding claim objections. | 1.6 | 800 | 1,280.00 |
| Berardino, Emma | 10/23/19 | Perform additional research regarding the claims for which the Participant called into the Omnibus Objection hearing. | 2.4 | 400 | 960.00 |
| Sorondo, Jean-Louis | 10/23/19 | Manually review and analyze 10 AF Consultores claims, update support folders as needed. | 2.4 | 650 | 1,560.00 |
| Berardino, Emma | 10/23/19 | Prepare for the Omnibus Objection hearing in the Bankruptcy Court. | 2.7 | 400 | 1,080.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Martin, Timothy | 10/23/19 | Continue to prepare for hearing regarding claim objections. | 1.1 | 800 | 880.00 |
| Berardino, Emma | 10/23/19 | Attend Omnibus Objection hearing in the Bankruptcy Court. | 1.1 | 400 | 440.00 |
| Sorondo, Jean-Louis | 10/23/19 | Prepare updated Objection A analysis results. | 1.8 | 650 | 1,170.00 |
| Martin, Timothy | 10/23/19 | Meet with counsel regarding claim hearing. | 0.8 | 800 | 640.00 |
| Berardino, Emma | 10/23/19 | Review remaining Objection A claims. | 1.8 | 400 | 720.00 |
| Martin, Timothy | 10/23/19 | Participate in hearing regarding claim objections. | 0.7 | 800 | 560.00 |
| Berardino, Emma | 10/24/19 | Review the first half of the remaining claims with multiple objection codes where the claimant provided substantive documentation. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 10/24/19 | Review the second half of the remaining claims with multiple objection codes where substantive documentation was provided. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 10/24/19 | Update Master Claims summary to include new assertions regarding AF Consultores claims. | 1.7 | 400 | 680.00 |
| Martin, Timothy | 10/24/19 | Review proposed responses to claim objections for conformity to SIG records. | 2.3 | 800 | 1,840.00 |
| Sorondo, Jean-Louis | 10/24/19 | Analyze claims with Objection A for indications of User Account ownership. | 2.1 | 650 | 1,365.00 |
| Berardino, Emma | 10/25/19 | Finalize assertions for remaining multiple objection code claims where substantive documentation was provided. | 1.8 | 400 | 720.00 |
| Martin, Timothy | 10/25/19 | Analyze records related to Net Winner User Accounts included in claims subject to objection. | 1.6 | 800 | 1,280.00 |
| Sorondo, Jean-Louis | 10/25/19 | Manually review and analyze 3 AF Consultores claims, update support folders as needed. | 0.9 | 650 | 585.00 |
| Sorondo, Jean-Louis | 10/25/19 | Update and normalize comments on findings for AF Consultores claim review. | 2.4 | 650 | 1,560.00 |
| Sorondo, Jean-Louis | 10/25/19 | Manually review 9 unresolved claims and prepare support folder. | 1.8 | 650 | 1,170.00 |
| Berardino, Emma | 10/25/19 | Perform manual review of Brandon Zagarella's claim 131729-000. | 0.8 | 400 | 320.00 |
| Berardino, Emma | 10/25/19 | Manually review second half of remaining Objection F claims. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 10/25/19 | Manually review first half of remaining Objection F claims. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 10/28/19 | Perform additional review of support provided in claims filed by Shapiro & Hender. | 3.1 | 400 | 1,240.00 |
| Sorondo, Jean-Louis | 10/28/19 | Manually review and analyze 5 AF Consultores claims, update support folders. | 2.2 | 650 | 1,430.00 |
| Berardino, Emma | 10/28/19 | Review support provided to the claims filed by Shapiro & Hender. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 10/28/19 | Finalize assertions for remaining Objection F claims. | 1.1 | 400 | 440.00 |
| Sorondo, Jean-Louis | 10/28/19 | Modify analysis on statistics for unresolved claims. | 1.7 | 650 | 1,105.00 |
| Martin, Timothy | 10/28/19 | Review responses to claim objections. | 1.5 | 800 | 1,200.00 |
| Sorondo, Jean-Louis | 10/28/19 | Manually review 6 unresolved claims, prepare support folder. | 2.4 | 650 | 1,560.00 |
| Sorondo, Jean-Louis | 10/29/19 | Manually review and analyze 4 AF Consultores claims, prepare or update support folders as needed. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 10/29/19 | Prepare updated spreadsheet of unresolved claims filed by J. Shapiro. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 10/29/19 | Review and prepare support for unresolved claims filed by J. Shapiro. | 2.0 | 650 | 1,300.00 |
| Berardino, Emma | 10/29/19 | Finalize summary of support provided by Shapiro & Hender. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 10/29/19 | Aggregate data for remaining unresolved claims. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 10/30/19 | Perform additional research regarding the large group of disputed claims filed by Shapiro & Hender. | 3.3 | 400 | 1,320.00 |
| Martin, Timothy | 10/30/19 | Discuss unresolved claims with A. Lizotte (M&K), J. Sorondo and E. Berardino (both HBA). | 1.1 | 800 | 880.00 |
| Sorondo, Jean-Louis | 10/30/19 | Manual claim review and transaction level review for claims filed by J. Shapiro. | 3.8 | 650 | 2,470.00 |
| Sorondo, Jean-Louis | 10/30/19 | Manually review and analyze 3 AF Consultores claims, prepare or update support. | 1.4 | 650 | 910.00 |
| Berardino, Emma | 10/30/19 | Update Master Claims Register to reflect changes in claim status. | 1.3 | 400 | 520.00 |
| Martin, Timothy | 10/30/19 | Review and analyze summary of Dominican claims. | 1.8 | 800 | 1,440.00 |
| Sorondo, Jean-Louis | 10/31/19 | Manually review and analyze 5 AF Consultores claims, prepare or update support folders. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 10/31/19 | Prepare and reconcile complete summary of approximately 7,000 AF Consultores claims. | 2.7 | 650 | 1,755.00 |
| Berardino, Emma | 10/31/19 | Complete review of the 7 022 AF Consultores claims summary. | 2.1 | 400 | 840.00 |
| Sorondo, Jean-Louis | 11/01/19 | Prepare updated spreadsheet of claims filed by AF Consultores claims and send to M. Llenas (AFC) for review. | 3.6 | 650 | 2,340.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Berardino, Emma | 11/01/19 | Continue to assemble Transaction Summaries for disputed claims filed by Shapiro & Hender. | 3.4 | 400 | 1,360.00 |
| Berardino, Emma | 11/01/19 | Assemble Transaction Summaries for disputed claims filed by Shapiro & Hender. | 2.9 | 400 | 1,160.00 |
| Martin, Timothy | 11/01/19 | Review analysis of claim objections filed by Shapiro & Hender. | 1.8 | 800 | 1,440.00 |
| Martin, Timothy | 11/01/19 | Review responses to claims filed by AF Consultores. | 0.6 | 800 | 480.00 |
| Sorondo, Jean-Louis | 11/01/19 | Prepare updated schedule of unresolved claims. | 1.0 | 650 | 650.00 |
| Berardino, Emma | 11/01/19 | Revise AF Consultores claims summary. | 1.3 | 400 | 520.00 |
| Berardino, Emma | 11/04/19 | Review data aggregation for disputed claims filed by Shapiro & Hender. | 1.3 | 400 | 520.00 |
| Sorondo, Jean-Louis | 11/04/19 | Query database and prepare table of claims filed by Jordan Shapiro. | 1.0 | 650 | 650.00 |
| Berardino, Emma | 11/05/19 | Create User Account Activity Analyses for the second third of Objection F claims filed by Shapiro & Hender. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 11/05/19 | Create User Account Activity Analyses for the first third of Objection F claims filed by Shapiro & Hender. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 11/05/19 | Create User Account Activity Analyses for the last third of Objection F claims filed by Shapiro & Hender. | 2.9 | 400 | 1,160.00 |
| Martin, Timothy | 11/05/19 | Review User Account activity schedules prepared in connection with Shapiro & Hender objections. | 2.8 | 800 | 2,240.00 |
| Sorondo, Jean-Louis | 11/05/19 | Generate reports from SIG system to support claim analysis. | 2.4 | 650 | 1,560.00 |
| Berardino, Emma | 11/06/19 | Create User Account Activity Analyses for the Objection DE claims filed by Shapiro & Hender. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 11/06/19 | Create User Account Activity Analysis for the Objection CD claim filed by Shapiro & Hender. | 0.8 | 400 | 320.00 |
| Berardino, Emma | 11/06/19 | Create User Account Activity Analysis for the Objection CF claim filed by Shapiro & Hender. | 0.7 | 400 | 280.00 |
| Berardino, Emma | 11/06/19 | Create User Account Activity Analysis for the Objection DF claim filed by Shapiro & Hender. | 0.7 | 400 | 280.00 |
| Berardino, Emma | 11/06/19 | Create User Account Activity Analyses for the Duplicate claims filed by Shapiro & Hender. | 2.5 | 400 | 1,000.00 |
| Sorondo, Jean-Louis | 11/06/19 | Perform manual review of claims marked as duplicate to verify objection. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 11/06/19 | Identify claimant net equity for eight Objection C unresolved claims. | 2.0 | 650 | 1,300.00 |
| Martin, Timothy | 11/06/19 | Review status of claims in connection with November 26 hearing. | 0.6 | 800 | 480.00 |
| Berardino, Emma | 11/07/19 | Create User Account Activity Analyses for the second third of the Objection C claims filed by Shapiro & Hender. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 11/07/19 | Create User Account Activity Analyses for the first third of the Objection C claims filed by Shapiro & Hender. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 11/07/19 | Create User Account Activity Analyses for the last third of the Objection C claims filed by Shapiro & Hender. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 11/07/19 | Perform manual review of claims linked by contact information to determine association to net winners. | 2.0 | 650 | 1,300.00 |
| Sorondo, Jean-Louis | 11/07/19 | Review aggregations of unresolved claim objections to verify accuracy. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 11/07/19 | Manually review unresolved claims to verify updated net equity totals. | 2.2 | 650 | 1,430.00 |
| Berardino, Emma | 11/08/19 | Revise User Account Activity summaries for 40 claims filed by Shapiro & Hender to incorporate team member feedback. | 3.3 | 400 | 1,320.00 |
| Berardino, Emma | 11/08/19 | Finalize first drafts of User Account Activity summary for 40 claims filed by Shapiro & Hender. | 2.9 | 400 | 1,160.00 |
| Sorondo, Jean-Louis | 11/08/19 | Review and update support exhibits for Jordan Shapiro claims. | 2.2 | 650 | 1,430.00 |
| Berardino, Emma | 11/11/19 | Continue to revise User Account Activity summaries for claims filed by Jordan Shapiro's firm to incorporate team member feedback. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 11/11/19 | Perform quality checks on User Account Activity summaries for claims filed by Jordan Shapiro's firm. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 11/11/19 | Finalize User Account Activity summaries for claims filed by Jordan Shapiro's firm. | 3.4 | 400 | 1,360.00 |
| Sorondo, Jean-Louis | 11/12/19 | Review and perform quality control of Jordan Shapiro claim objections and findings. | 2.2 | 650 | 1,430.00 |
| Boll, Gavin | 11/12/19 | Research October claimant emails sent to the Shared inbox. | 2.0 | 265 | 530.00 |
| Berardino, Emma | 11/12/19 | Research regarding Gastao Alberto Lima's claim 45631-000. | 1.1 | 400 | 440.00 |
| Sorondo, Jean-Louis | 11/12/19 | Manually review duplicate claims to verify objection. | 2.3 | 650 | 1,495.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Berardino, Emma | 11/13/19 | Continue to manually review Net Zero claims where the claimant responded to the First Notice to Disallow Zero Dollar Claims. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 11/13/19 | Perform manual review of Net Zero claims where the claimant responded to the First Notice to Disallow Zero Dollar Claims. | 2.7 | 400 | 1,080.00 |
| Sorondo, Jean-Louis | 11/13/19 | Continue to prepare claim user account exhibits for Jordan Shapiro claims. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 11/13/19 | Update unresolved claims with net equity from unaggregated accounts. | 2.0 | 650 | 1,300.00 |
| Berardino, Emma | 11/14/19 | Perform additional manual review of Net Zero claims where the claimant responded to the First Notice to Disallow Zero Dollar Claims. | 2.6 | 400 | 1,040.00 |
| Sorondo, Jean-Louis | 11/14/19 | Prepare spreadsheet of claims filed by AF Consultores as of November 1, 2019 and send to M. Llenas for review. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 11/14/19 | Review net zero claims where claimant responded to objections but did not provide substantive support. | 1.9 | 650 | 1,235.00 |
| Berardino, Emma | 11/14/19 | Aggregate data for summary of unresolved and resolved claims to include in Counsel's plan. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 11/15/19 | Refine User Account Activity exhibits for Jordan Shapiro Net Loser Claims. | 2.1 | 400 | 840.00 |
| Martin, Timothy | 11/15/19 | Review and comment on listing of unresolved claims. | 1.7 | 800 | 1,360.00 |
| Sorondo, Jean-Louis | 11/18/19 | Look up additional claim details and counterparty analysis to determine relationship between claimants and validity of triangular receipts. | 2.6 | 650 | 1,690.00 |
| Berardino, Emma | 11/18/19 | Create summary of all claims filed by Shapiro & Hender for discussions with the firm. | 3.4 | 400 | 1,360.00 |
| Sorondo, Jean-Louis | 11/18/19 | Review and update support for Jordan Shapiro claims. | 2.7 | 650 | 1,755.00 |
| Berardino, Emma | 11/19/19 | Draft User Account Activity Exhibit for the remainder of the claims filed by Shapiro & Hender. | 1.4 | 400 | 560.00 |
| Martin, Timothy | 11/19/19 | Review additional analysis of claim objections filed by Shapiro & Hender. | 1.3 | 800 | 1,040.00 |
| Berardino, Emma | 11/19/19 | Finalize complete summary of disputed claims filed by Shapiro & Hender. | 2.6 | 400 | 1,040.00 |
| Sorondo, Jean-Louis | 11/19/19 | Generate transaction level detail for disputed claim objections. | 2.0 | 650 | 1,300.00 |
| Berardino, Emma | 11/19/19 | Modify User Account Activity Exhibit for Tiodora Pena. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 11/19/19 | Create User Account Activity Exhibit for Tiodora Pena. | 1.7 | 400 | 680.00 |
| Sorondo, Jean-Louis | 11/20/19 | Reconcile previous net equity analysis for D. Shoyfer, compare to current aggregated analysis and summarize results. | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 11/20/19 | Review and analyze data on claims in connection with objections scheduled for hearing on Nov. 26. | 2.4 | 800 | 1,920.00 |
| Sorondo, Jean-Louis | 11/20/19 | Draft updated counterparty analysis query for D. Shoyfer and format results for schedule. | 2.0 | 650 | 1,300.00 |
| Berardino, Emma | 11/20/19 | Update Daniil Shoyfer User Account Activity analysis. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 11/20/19 | Update Daniil Shoyfer counterparty analysis. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 11/21/19 | Perform duplicate User Account Analysis for Net Zero claimants that were awarded claims upon additional review. | 2.6 | 400 | 1,040.00 |
| Sorondo, Jean-Louis | 11/21/19 | Review highlighted sample claims filed by AF Consultores and compile support for Net Equity calculation. | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 11/21/19 | Review analysis of claims filed by AF Consultores in connection with settlement discussions. | 2.3 | 800 | 1,840.00 |
| Berardino, Emma | 11/21/19 | Prepare detailed narratives for each of the sample AF Consultores claims disputed. | 2.7 | 400 | 1,080.00 |
| McCormack, David | 11/21/19 | Review updated AF Consultores claim information and related analyses. | 0.2 | 475 | 95.00 |
| Berardino, Emma | 11/21/19 | Quality review a sample of AF Consultores claims disputed again. | 1.1 | 400 | 440.00 |
| Sorondo, Jean-Louis | 11/22/19 | Prepare and review narrative analysis of common issues with unresolved AF Consultores claims. | 1.5 | 650 | 975.00 |
| Berardino, Emma | 11/22/19 | Continue to assemble list of newly awarded User Accounts to check for Objection A conflicts. | 1.9 | 400 | 760.00 |
| Sorondo, Jean-Louis | 11/22/19 | Identify needed documents and types of support to resolve remaining AF Consultores claims. | 2.0 | 650 | 1,300.00 |
| Berardino, Emma | 11/22/19 | Assemble list of newly awarded User Accounts to check for new Objection A code conflicts. | 2.9 | 400 | 1,160.00 |
| Martin, Timothy | 11/22/19 | Review and comment on response to AF Consultores claims. | 1.8 | 800 | 1,440.00 |

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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Berardino, Emma | 11/24/19 | Complete assembling the list of newly awarded User Accounts for new Objection A code conflicts. | 3.4 | 400 | 1,360.00 |
| Martin, Timothy | 11/25/19 | Review AF Consultores objection support and related follow-up from call with counsel. | 0.3 | 800 | 240.00 |
| Berardino, Emma | 11/25/19 | Prepare for November 26, 2019 hearing in the Bankruptcy Court. | 1.9 | 400 | 760.00 |
| Sorondo, Jean-Louis | 11/25/19 | Review AF Consultores sample claim support. | 1.2 | 650 | 780.00 |
| Berardino, Emma | 11/25/19 | Analyze claims for Objection A conflicts. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 11/25/19 | Query database for Objection A review. | 1.2 | 400 | 480.00 |
| Boll, Gavin | 11/26/19 | Review correspondence and update claims register for three claims. | 0.5 | 265 | 132.50 |
| Martin, Timothy | 11/26/19 | Prepare for and attend hearing on claim objections. | 2.1 | 800 | 1,680.00 |
| Berardino, Emma | 11/26/19 | Perform additional analysis of Objection A claims. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 11/26/19 | Prepare for hearing in the Bankruptcy Court. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 11/26/19 | Attend hearing in the Bankruptcy Court. | 1.1 | 400 | 440.00 |
| Berardino, Emma | 11/27/19 | Continue to aggregate data for the final analysis for Objection A conflicts. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 11/27/19 | Continue review of finalized claims to check for new Objection A conflicts. | 3.2 | 400 | 1,280.00 |
| Sorondo, Jean-Louis | 11/27/19 | Continue Objection A review of claims with newly assigned User Accounts. | 1.8 | 650 | 1,170.00 |
| Berardino, Emma | 12/01/19 | Perform extensive revisions to User Account list for Objection A analysis. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 12/01/19 | Continue revisions to User Account list for Objection A analysis. | 2.4 | 400 | 960.00 |
| Sorondo, Jean-Louis | 12/02/19 | Perform additional conflict analysis on claims and quality check results with E. Berardino (HBA). | 1.0 | 650 | 650.00 |
| Berardino, Emma | 12/02/19 | Review aggregation and quality control of all claim data in order to create objection exhibits. | 2.9 | 400 | 1,160.00 |
| Sorondo, Jean-Louis | 12/02/19 | Update Objection query to include user account registration information. | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 12/02/19 | Update Daniil Shoyfer analysis to reconcile against prior 2015 analysis. | 1.0 | 650 | 650.00 |
| Berardino, Emma | 12/02/19 | Continue Objection A Analysis for newly awarded User Accounts. | 3.2 | 400 | 1,280.00 |
| Berardino, Emma | 12/02/19 | Complete Objection A Analysis for newly awarded User Accounts. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 12/02/19 | Meet with J. Sorondo (HBA) regarding Objection A analysis. | 1.0 | 400 | 400.00 |
| Sorondo, Jean-Louis | 12/03/19 | Review multiple claims filed under same registration to identify additional potential duplicate claims. | 1.7 | 650 | 1,105.00 |
| Berardino, Emma | 12/03/19 | Draft exhibits for Second Darr Affidavits including responses to both first and second notices. | 3.2 | 400 | 1,280.00 |
| Berardino, Emma | 12/03/19 | Aggregate and complete quality checks on data for Second Darr Affidavit exhibits. | 2.4 | 400 | 960.00 |
| Sorondo, Jean-Louis | 12/03/19 | Compile additional support folders for AF Consultores unresolved objections. | 1.5 | 650 | 975.00 |
| Berardino, Emma | 12/04/19 | Call with J. Sorondo (HBA) regarding affidavits and objections exhibits, and disallowances to be filed. | 0.6 | 400 | 240.00 |
| Sorondo, Jean-Louis | 12/04/19 | Prepare schedule and review remaining AF Consultores unresolved objections with summary categories. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 12/04/19 | Call with E. Berardino (HBA) to discuss needed changes to affidavit and objection exhibits. | 0.6 | 650 | 390.00 |
| Berardino, Emma | 12/04/19 | Perform additional review of duplicate claims appearing on the Second Darr Affidavit. | 1.5 | 400 | 600.00 |
| Martin, Timothy | 12/04/19 | Review analyses prepared in response to objections to be heard in December. | 0.8 | 800 | 640.00 |
| Berardino, Emma | 12/04/19 | Draft Exhibit A to the 8th Omnibus Objection to Net Winner or Zero Claims. | 0.9 | 400 | 360.00 |
| Berardino, Emma | 12/04/19 | Update the 4th and 5th Omnibus Objections to Paper Mailed Claims. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 12/04/19 | Draft Exhibit A to the 6th and 7th Omnibus Objections to Claims. | 1.8 | 400 | 720.00 |
| Sorondo, Jean-Louis | 12/04/19 | Review affidavit and objection exhibits for accuracy. | 2.4 | 650 | 1,560.00 |
| Sorondo, Jean-Louis | 12/05/19 | Research large and unusual claims to identify accounts claimed that may belong to other participants in objection exhibits. | 1.4 | 650 | 910.00 |
| Berardino, Emma | 12/05/19 | Research claims in preparation for discussion at the 12/10 hearing in the Bankruptcy Court. | 2.4 | 400 | 960.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Berardino, Emma | 12/05/19 | Create summary of claims related to the 12/10 hearing in the Bankruptcy Court. | 1.1 | 400 | 440.00 |
| Berardino, Emma | 12/05/19 | Revise exhibits to the 6th and 7th Omnibus Objections to Claims. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 12/05/19 | Revise exhibits to the paper mailed omnibus objections. | 1.6 | 400 | 640.00 |
| Berardino, Emma | 12/05/19 | Revise exhibits to the Second Darr Affidavit. | 1.5 | 400 | 600.00 |
| Martin, Timothy | 12/06/19 | Continue to review analyses prepared in response to objections to be heard in December by the Bankruptcy Court. | 0.9 | 800 | 720.00 |
| Berardino, Emma | 12/06/19 | Create claims packages for AF Consultores duplicate claims with values over \$10K. | 0.9 | 400 | 360.00 |
| Sorondo, Jean-Louis | 12/06/19 | Perform manual review of 11 of remaining 68 unresolved AF Consultores claims. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 12/06/19 | Compile support folders for AF Consultores unresolved objections. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 12/07/19 | Perform manual review of 5 of remaining 68 unresolved AF Consultores claims and compile support. | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 12/09/19 | Perform manual review of 13 of remaining 68 unresolved AF Consultores claims and compile support. | 1.7 | 650 | 1,105.00 |
| Sorondo, Jean-Louis | 12/09/19 | Perform manual review of 8 of remaining 68 unresolved AF Consultores claims and compile support. | 1.7 | 650 | 1,105.00 |
| Berardino, Emma | 12/09/19 | Continue to create claims packages for AF Consultores duplicates over \$7,500 as filed. | 1.1 | 400 | 440.00 |
| Martin, Timothy | 12/09/19 | Prepare for and attend meeting with counsel related to claim objection hearing. | 1.8 | 800 | 1,440.00 |
| Berardino, Emma | 12/09/19 | Create claims packages for AF Consultores duplicates over \$7,500 as filed. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 12/09/19 | Create claims packages for AF Consultores duplicates over \$6,000 as filed. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 12/10/19 | Participate in Bankruptcy Court hearing for Net Winner and Omnibus Objection claims. | 0.7 | 400 | 280.00 |
| Berardino, Emma | 12/10/19 | Continue to create claims packages for AF Consultores claims over \$5,000 as filed. | 2.1 | 400 | 840.00 |
| Sorondo, Jean-Louis | 12/10/19 | Perform manual review of 10 of remaining 68 unresolved AF Consultores claims. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 12/10/19 | Perform manual review of 5 of remaining 68 unresolved AF Consultores claims. | 1.5 | 650 | 975.00 |
| Berardino, Emma | 12/10/19 | Create claims packages for AF Consultores claims over \$5,000 as filed. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 12/10/19 | Create claims packages for AF Consultores claims over \$3,000 as filed. | 2.3 | 400 | 920.00 |
| Martin, Timothy | 12/10/19 | Prepare for and attend claim objection hearing. | 2.2 | 800 | 1,760.00 |
| Martin, Timothy | 12/11/19 | Review and comment on analysis of AF Consultores claims in preparation for settlement discussions. | 1.8 | 800 | 1,440.00 |
| Berardino, Emma | 12/11/19 | Continue to create claims packages for AF Consultores duplicates over \$3,000 as filed. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 12/11/19 | Perform manual review of 6 of remaining 68 unresolved AF Consultores claims. | 1.5 | 650 | 975.00 |
| Berardino, Emma | 12/11/19 | Create claims packages for AF Consultores Duplicates over \$2,000 as filed. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 12/11/19 | Create claims packages for AF Consultores duplicates over \$3,000 as filed. | 2.6 | 400 | 1,040.00 |
| Sorondo, Jean-Louis | 12/11/19 | Review and categorize 118 duplicate claims associated with AF Consultores. | 0.5 | 650 | 325.00 |
| Berardino, Emma | 12/11/19 | Quality control AF Consultores Duplicates summary. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 12/12/19 | Perform additional research on AF Consultores duplicate claims for which the Trustee's assertion was changed. | 0.7 | 400 | 280.00 |
| Berardino, Emma | 12/12/19 | Continue to create claims packages for AF Consultores duplicates greater than \$1,000 as filed. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 12/12/19 | Create claims packages for AF Consultores duplicates greater than \$1,000 as filed. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 12/12/19 | Create claims packages for AF Consultores duplicates less than \$1,000 as filed. | 3.1 | 400 | 1,240.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Sorondo, Jean-Louis | 12/12/19 | Perform manual review of 9 of remaining 68 unresolved AF Consultores claims. | 2.5 | 650 | 1,625.00 |
| Berardino, Emma | 12/12/19 | Quality control AF Consultores duplicates claims packages. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 12/13/19 | Query User Accounts contained in AF Consultores duplicates that may be Conditionally Allowed. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 12/13/19 | Research and analyze AF Consultores duplicates that may be Conditionally Allowed. | 2.9 | 400 | 1,160.00 |
| Martin, Timothy | 12/13/19 | Analyze draft analyses of claims filed for Dominican Republic claimants. | 2.1 | 800 | 1,680.00 |
| Berardino, Emma | 12/13/19 | Quality control AF Consultores duplicate claims analysis. | 1.1 | 400 | 440.00 |
| Sorondo, Jean-Louis | 12/13/19 | Continue review of pending AF Consultores claims. | 1.7 | 650 | 1,105.00 |
| Berardino, Emma | 12/16/19 | Continue to prepare Affidavits and Omnibus Objections for translation. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 12/16/19 | Prepare Affidavits and Omnibus Objections for translation. | 2.8 | 400 | 1,120.00 |
| Martin, Timothy | 12/16/19 | Review and comment on draft responses to claim objections. | 2.3 | 800 | 1,840.00 |
| Berardino, Emma | 12/16/19 | Update Claims Register for claims with changed status. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 12/17/19 | Create template for Omnibus Objection and Motion to Disallow noticing lists. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 12/17/19 | Aggregate data for Omnibus Objection noticing lists. | 2.5 | 400 | 1,000.00 |
| Sorondo, Jean-Louis | 12/18/19 | Continue review of AF Consultores claims. | 1.1 | 650 | 715.00 |
| Berardino, Emma | 12/20/19 | Prepare Omnibus Objection claims packages for noticing. | 2.3 | 400 | 920.00 |
| Martin, Timothy | 12/26/19 | Review and comment on analyses related claim objections to be heard in January. | 0.9 | 800 | 720.00 |
| Sorondo, Jean-Louis | 12/26/19 | Update claim transfer analysis and reconcile to claim register. | 1.7 | 650 | 1,105.00 |
| Berardino, Emma | 12/27/19 | Quality control noticing packages for Omnibus Objections and Motions to Disallow. | 1.9 | 400 | 760.00 |
| Sorondo, Jean-Louis | 12/28/19 | Review AF Consultores remaining claims. | 0.5 | 650 | 325.00 |
| Berardino, Emma | 12/30/19 | Update noticing lists for Omnibus Objections and Motions to Disallow. | 1.5 | 400 | 600.00 |
| Berardino, Emma | 01/02/20 | Perform remaining changes to claimant noticing information lists for Omnibus Objections and Affidavits for KCC noticing. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 01/02/20 | Perform quality control and review of Omnibus Objection packages for noticing by KCC. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 01/02/20 | Prepare instructions for KCC regarding noticing of Omnibus Objections and Affidavits. | 1.2 | 400 | 480.00 |
| Sorondo, Jean-Louis | 01/03/20 | Review duplicate surviving claims linked to AF Consultores claims. | 1.8 | 650 | 1,170.00 |
| Berardino, Emma | 01/03/20 | Gather information for paper mailed notices of Omnibus Objection. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 01/03/20 | Correspond with Counsel regarding Jordan Shapiro's claims. | 0.7 | 400 | 280.00 |
| Berardino, Emma | 01/03/20 | Verify addresses for paper mailed Omnibus Objections. | 1.1 | 400 | 440.00 |
| Sorondo, Jean-Louis | 01/06/20 | Continue review of duplicate claims linked to AF Consultores claims. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 01/08/20 | Review supporting documents provided in Claimresponse mailbox for duplicate claims. | 1.4 | 650 | 910.00 |
| Martin, Timothy | 01/08/20 | Analyze additional responses to claim objections. | 0.8 | 800 | 640.00 |
| Sorondo, Jean-Louis | 01/09/20 | Review AF Consultores unresolved claims with disputed User Accounts and compare account information. | 2.0 | 650 | 1,300.00 |
| Berardino, Emma | 01/09/20 | Review of AF Consultores claims summary changes through January 8, 2020. | 2.7 | 400 | 1,080.00 |
| Sorondo, Jean-Louis | 01/10/20 | Perform additional research on claims filed by AF Consultores. | 2.1 | 650 | 1,365.00 |
| Martin, Timothy | 01/13/20 | Review analyses of claims in preparation for hearing. | 1.3 | 800 | 1,040.00 |
| Berardino, Emma | 01/14/20 | Prepare noticing list for Omnibus Objection claimants where the email address is no longer in service and notices can't be delivered electronically. | 2.7 | 400 | 1,080.00 |
| Sorondo, Jean-Louis | 01/14/20 | Review updated AF Consultores claims and update summary statistics. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 01/15/20 | Continue reviewing unresolved claim objections and recalculate net equity based on findings. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 01/15/20 | Review net winner claims for unclaimed net loser accounts through counterparty analysis. | 2.6 | 650 | 1,690.00 |
| Berardino, Emma | 01/15/20 | Query database for User Account Activity analysis for claim 106510-000. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 01/15/20 | Create disallowed duplicates transferred listing for KCC. | 2.1 | 400 | 840.00 |
| Martin, Timothy | 01/15/20 | Review support for objections to Jordan Shapiro claims. | 0.6 | 800 | 480.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Berardino, Emma | 01/16/20 | Perform additional review of support provided within Jordan Shapiro's claimant affidavits. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 01/16/20 | Review support provided within Jordan Shapiro's affidavit responses. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 01/16/20 | Research and manually lookup Jordan Shapiro affidavit claims. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 01/16/20 | Categorize claim response affidavits filed by Jordan Shapiro. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 01/16/20 | Update summary of disputed Jordan Shapiro claims. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 01/17/20 | Perform additional research and manual review of Jordan Shapiro's claims as a follow-up to discussion with Counsel. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 01/17/20 | Perform additional updates to summary of disputed Jordan Shapiro claims. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 01/20/20 | Perform additional review of the claims specifically listed within the response affidavit for the January 22, 2020 hearing. | 1.3 | 400 | 520.00 |
| Berardino, Emma | 01/20/20 | Review of the response affidavit regarding the January 22, 2020 hearing on Jordan Shapiro's claims. | 1.9 | 400 | 760.00 |
| Martin, Timothy | 01/20/20 | Prepare for meeting regarding Shapiro claims. | 0.9 | 800 | 720.00 |
| Berardino, Emma | 01/21/20 | Call with R. Loh (HBA), J. Sorondo (HBA), and T. Martin (HBA) to discuss the TeleFree case and current to-dos in regards to Jordan Shapiro's claims and related follow-up. | 0.9 | 400 | 360.00 |
| Martin, Timothy | 01/21/20 | Call with R. Loh, J. Sorondo, and E. Berardino (all HBA) to discuss efforts on objection litigation, claims analysis and ongoing work efforts. | 0.9 | 800 | 720.00 |
| Sorondo, Jean-Louis | 01/21/20 | Update net equity for claims in register where additional accounts were identified through counterparty analysis. | 1.6 | 650 | 1,040.00 |
| Sorondo, Jean-Louis | 01/21/20 | Meeting with HBA team to discuss status of objections, ongoing work efforts, and claims analysis. | 0.9 | 650 | 585.00 |
| Berardino, Emma | 01/21/20 | Research User Accounts missing from SIG and notated within Jordan Shapiro's affidavit. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 01/21/20 | Finalize new information added to summary of disputed Jordan Shapiro claims. | 1.1 | 400 | 440.00 |
| Loh, Robert | 01/21/20 | Discuss claims objections litigation and pending tasks with HBA team. | 0.9 | 550 | 495.00 |
| Berardino, Emma | 01/21/20 | Change address for claim 01732-000 and review claims analysis. | 0.4 | 400 | 160.00 |
| Martin, Timothy | 01/21/20 | Review final analyses of claims in advance of hearing. | 1.2 | 800 | 960.00 |
| Martin, Timothy | 01/21/20 | Draft notes regarding responses to claim objections. | 0.9 | 800 | 720.00 |
| Berardino, Emma | 01/22/20 | Finalize Counterparty Analysis template and incorporate comments received. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 01/22/20 | Draft User Account Activity Analysis for claim number 106510-000. | 1.6 | 400 | 640.00 |
| Martin, Timothy | 01/22/20 | Analyze responses to claim objections filed by J. Shapiro. | 1.9 | 800 | 1,520.00 |
| Berardino, Emma | 01/22/20 | Prepare template for Counterparty Analysis. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 01/23/20 | Update User Account Activity and Counterparty analyses for claim 106510-000 ahead of phone call with claimant. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 01/23/20 | Perform additional manual review of claim 106510-000 in preparation for informational call with claimant. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 01/23/20 | Analyze counterparties for claim 106510-000. | 1.7 | 400 | 680.00 |
| Sorondo, Jean-Louis | 01/24/20 | Assemble claim and counterparty analysis information for call with Participant A. Hipolito. | 0.9 | 650 | 585.00 |
| Berardino, Emma | 01/27/20 | Record responses and catalogue support for Omnibus Objection responses received by KCC through January 24, 2020. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 01/27/20 | Perform additional support collection for Omnibus Objection responses received by KCC through January 24, 2020. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 01/27/20 | Review claims for March 12, 2020 Omnibus Objection hearing responses from January 1, 2020 to January 4, 2020. | 2.7 | 400 | 1,080.00 |
| Boll, Gavin | 01/28/20 | Investigate approximately 10 emails for one claim and conduct further diligence in more complex claims that were objected to. | 1.2 | 265 | 318.00 |
| Boll, Gavin | 01/28/20 | Discuss with E. Berardino (HBA) process for updating objections, tracking and reviewing Omnibus Objection claims. | 1.0 | 265 | 265.00 |
| Berardino, Emma | 01/28/20 | Review claims for March 12, 2020 Omnibus Objection hearing responses from January 10, 2020 to January 13, 2020. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 01/28/20 | Review claims for March 12, 2020 Omnibus Objection hearing responses from January 14, 2020 to January 16, 2020. | 2.0 | 400 | 800.00 |
| Berardino, Emma | 01/28/20 | Review claims for March 12, 2020 Omnibus Objection hearing responses from January 5, 2020 to January 9, 2020. | 2.1 | 400 | 840.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Berardino, Emma | 01/28/20 | Call with G. Boll (HBA) on tracking and reviewing Omnibus Objection claims. | 1.0 | 400 | 400.00 |
| Berardino, Emma | 01/29/20 | Review claims for March 12, 2020 Omnibus Objection hearing responses from January 17, 2020 to January 20, 2020. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 01/29/20 | Review claims for March 12, 2020 Omnibus Objection hearing responses from January 24, 2020 to January 27, 2020. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 01/29/20 | Review claims for March 12, 2020 Omnibus Objection hearing responses from January 21, 2020 to January 23, 2020. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 01/29/20 | Review claims for March 12, 2020 Omnibus Objection hearing responses from January 27, 2020 to January 29, 2020. | 1.5 | 400 | 600.00 |
| Sorondo, Jean-Louis | 01/29/20 | Review unresolved claims filed by immediate family members by examining counterparties. | 1.4 | 650 | 910.00 |
| Berardino, Emma | 01/30/20 | Review court docket through January 14, 2020 to record and save evidence from responses to Omnibus Objections. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 01/30/20 | Review court docket through January 19, 2020 to record and save evidence from responses to Omnibus Objections. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 01/30/20 | Review court docket through January 9, 2020 to record and save evidence from responses to Omnibus Objections. | 2.3 | 400 | 920.00 |
| Martin, Timothy | 01/30/20 | Analyze summary of claim objections related to Dominican claims for discussion with Trustee. | 2.2 | 800 | 1,760.00 |
| Boll, Gavin | 01/31/20 | Review the new Omnibus objection tracking document to note new information that will need to be recorded for Omnibus objection related emails. | 0.3 | 265 | 79.50 |
| Sorondo, Jean-Louis | 01/31/20 | Update analysis for claimant A. Hipolito to recalculate net equity based on feedback and counterparty information. | 1.1 | 650 | 715.00 |
| Sorondo, Jean-Louis | 01/31/20 | Research in SIG to identify all unpaid invoices not included in Net Equity calculation in support of objections. | 1.5 | 650 | 975.00 |
| Berardino, Emma | 01/31/20 | Review claims for March 12, 2020 Omnibus Objection hearing responses from January 30, 2020 to January 31, 2020. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 01/31/20 | Review court docket through January 25, 2020 to record and save evidence from responses to Omnibus Objections. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 01/31/20 | Review court docket through January 29, 2020 to record and save evidence from responses to Omnibus Objections. | 2.2 | 400 | 880.00 |
| Sorondo, Jean-Louis | 01/31/20 | Review revised responses provided by M. Llenas on AF Consultores claims and research based on comments. | 2.3 | 650 | 1,495.00 |
| Boll, Gavin | 01/31/20 | Review documents to note information to record for future objections. | 0.5 | 265 | 132.50 |
| Sorondo, Jean-Louis | 02/03/20 | Review claimants who filed multiple claims to determine if duplicate or not, based on User Accounts claimed and adjust net equity. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 02/03/20 | Prepare updated claim transfer spreadsheet for KCC with annotate observations on claims with objections. | 1.0 | 650 | 650.00 |
| Berardino, Emma | 02/03/20 | Modify AF Consultores claims summary to reflect findings regarding duplicate claims. | 3.1 | 400 | 1,240.00 |
| Sorondo, Jean-Louis | 02/03/20 | Summarize findings of disputed claim objection for Participant G. Jimenez. | 0.4 | 650 | 260.00 |
| Berardino, Emma | 02/03/20 | Perform additional research regarding AF Consultores duplicate claims. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 02/03/20 | Support folder review for AF Consultores claims. | 1.4 | 400 | 560.00 |
| Sorondo, Jean-Louis | 02/04/20 | Draft updated results of AF Consultores unresolved claim objection review and correspond with T. Martin (HBA) on related detail. | 1.4 | 650 | 910.00 |
| Berardino, Emma | 02/04/20 | Perform additional research regarding AF Consultores claims for which User Accounts claimed did not match claimant information. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 02/04/20 | Document findings regarding AF Consultores User Accounts claimed by a claimant with mismatched information. | 1.9 | 400 | 760.00 |
| Martin, Timothy | 02/04/20 | Analyze summaries of User Account and counterparty activity for claims associated with J. Shapiro. | 3.2 | 800 | 2,560.00 |
| Berardino, Emma | 02/04/20 | Update AF Consultores disputed claims summary before responding to Miguel Llenas (AF Consultores). | 2.1 | 400 | 840.00 |
| Berardino, Emma | 02/04/20 | Create support folders for specific claims for which AF Consultores requested documentation. | 1.2 | 400 | 480.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Sorondo, Jean-Louis | 02/04/20 | Discuss unresolved claims with T. Martin (HBA) and process for reviewing. | 0.6 | 650 | 390.00 |
| Martin, Timothy | 02/04/20 | Call with J. Sorondo (HBA) on approach to address unresolved claims. | 0.6 | 800 | 480.00 |
| Berardino, Emma | 02/05/20 | Respond to Omnibus Objection claimants who wrote to the Bankruptcy Court but had an otherwise Conditionally Allowed claim. | 1.3 | 400 | 520.00 |
| Berardino, Emma | 02/05/20 | Aggregate Omnibus Objection documentation and support provided within Bankruptcy Court responses. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 02/05/20 | Research regarding claims discussed on call with AF Consultores, HBA and Counsel. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 02/05/20 | Prepare for call with AF Consultores, HBA and Counsel to discuss disputed claims. | 1.8 | 400 | 720.00 |
| Sorondo, Jean-Louis | 02/05/20 | Correspondences with T. Martin (HBA) regarding the status of unresolved claims. | 0.6 | 650 | 390.00 |
| Sorondo, Jean-Louis | 02/05/20 | Review and update unresolved claims and prepare counterparty analysis. | 1.7 | 650 | 1,105.00 |
| Sorondo, Jean-Louis | 02/05/20 | Review and update unresolved claims. | 1.2 | 650 | 780.00 |
| Berardino, Emma | 02/06/20 | Review claims for March 12, 2020 Omnibus Objection hearing responses from February 1, 2020 to February 5, 2020. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 02/06/20 | Review court docket through February 6, 2020 to record and save evidence from responses to Omnibus Objections. | 2.9 | 400 | 1,160.00 |
| Sorondo, Jean-Louis | 02/06/20 | Identify claims filed and manually review net equity for Participants Johan and Shirley Salazar. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 02/06/20 | Research upline information for Participants in SIG and summarize findings. | 1.8 | 650 | 1,170.00 |
| Martin, Timothy | 02/06/20 | Review support for claims 14133-000 and 119537-000. | 1.5 | 800 | 1,200.00 |
| Berardino, Emma | 02/07/20 | Review claims for March 12, 2020 Omnibus Objection hearing responses from the remainder of February 5, 2020 to February 7, 2020. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 02/07/20 | Complete the second quarter of support folders for Omnibus Objection responses filed on the Court docket. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 02/07/20 | Complete the first quarter of support folders for Omnibus Objection responses filed on the Court docket. | 2.2 | 400 | 880.00 |
| Sorondo, Jean-Louis | 02/07/20 | Review claim register entries for unresolved claims and update. | 2.0 | 650 | 1,300.00 |
| Berardino, Emma | 02/10/20 | Review claims for March 12, 2020 Omnibus Objection hearing responses from February 8, 2020 to February 10, 2020. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 02/10/20 | Complete the third quarter of support folders for Omnibus Objection responses filed on the Court docket. | 2.8 | 400 | 1,120.00 |
| Martin, Timothy | 02/10/20 | Review update analysis of outstanding claims related to Dominican Republic based claimants. | 2.1 | 800 | 1,680.00 |
| Berardino, Emma | 02/11/20 | Complete the last quarter of support folders for Omnibus Objection responses filed on the Court docket. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 02/11/20 | Begin to populate Omnibus Objection summary with information from responses received to date. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 02/11/20 | Refine wording and status of claims listed on AF Consultores disputed claims summary. | 2.2 | 400 | 880.00 |
| Sorondo, Jean-Louis | 02/11/20 | Research remaining unresolved AF Consultores claims per feedback from M. Llenas. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 02/11/20 | Continue review of unresolved AF Consultores claims per feedback from M. Llenas. | 1.5 | 650 | 975.00 |
| Berardino, Emma | 02/11/20 | Draft template for the Omnibus Objection response summary. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 02/11/20 | Quality control AF Consultores disputed claims summary. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 02/12/20 | Review court docket through February 10, 2020 to record and save evidence from responses to Omnibus Objections. | 1.9 | 400 | 760.00 |
| Sorondo, Jean-Louis | 02/12/20 | Search and review support for various claims filed by Li Min Guo for multiple creditors. | 2.4 | 650 | 1,560.00 |
| Berardino, Emma | 02/12/20 | Reconcile unreconciled Omnibus Objection responses on the Bankruptcy Court docket. | 0.9 | 400 | 360.00 |
| Berardino, Emma | 02/12/20 | Continue to populate claim history information in Omnibus Objection summary. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 02/12/20 | Populate claim history information into Omnibus Objection summary. | 2.4 | 400 | 960.00 |
| Sorondo, Jean-Louis | 02/12/20 | Review 5 claims filed by claimant Li Min Guo. | 1.2 | 650 | 780.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Berardino, Emma | 02/13/20 | Review of court docket for late filed responses through February 13, 2020 to record and save evidence from responses to Omnibus Objections. | 2.5 | 400 | 1,000.00 |
| Boll, Gavin | 02/13/20 | Respond to approximately 13 emails, and review omnibus tracker to update any responses from claimants regarding their objections. | 1.5 | 265 | 397.50 |
| Sorondo, Jean-Louis | 02/13/20 | Prepare updated claim transfer spreadsheet with observations on claims with objections and forward to J. Miller (KCC). | 1.3 | 650 | 845.00 |
| Berardino, Emma | 02/13/20 | Review claims for March 12, 2020 Omnibus Objection hearing responses February 11, 2020 to February 13, 2020. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 02/13/20 | Begin to populate response content information into Omnibus Objection response summary. | 2.7 | 400 | 1,080.00 |
| Martin, Timothy | 02/13/20 | Review analyses for claims scheduled for hearing in March. | 1.7 | 800 | 1,360.00 |
| Berardino, Emma | 02/14/20 | Quality control Bankruptcy Court docket to ensure all timely Omnibus Objection responses (through February 10) are recorded. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 02/14/20 | Perform additional reconciliation of Court docket responses that were unable to be tied to a pleading. | 0.7 | 400 | 280.00 |
| Berardino, Emma | 02/14/20 | Continue to populate contents of email responses in Omnibus Objection summary. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 02/17/20 | Review claims for March 12, 2020 Omnibus Objection hearing responses February 13, 2020 to February 17, 2020. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 02/17/20 | Populate additional email response contents into Omnibus Objection response summary. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 02/18/20 | Review and support collection regarding March 12, 2020 Omnibus Objection hearing responses received by KCC through February 18, 2020. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 02/18/20 | Finalize support folders for Bankruptcy Court docket Omnibus Objection responses received to date. | 2.8 | 400 | 1,120.00 |
| Sorondo, Jean-Louis | 02/18/20 | Prepare updated spreadsheet of AF Consultores unresolved claims with updated notes. | 2.5 | 650 | 1,625.00 |
| Berardino, Emma | 02/18/20 | Populate the ClaimResponse inbox contents into Omnibus Objection response summary. | 2.7 | 400 | 1,080.00 |
| Sorondo, Jean-Louis | 02/18/20 | Research upline relationships for claims filed by Li Min Guo in SIG. | 2.1 | 650 | 1,365.00 |
| Sorondo, Jean-Louis | 02/18/20 | Review duplicate claims filed by creditor L. Ruibin. | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 02/19/20 | Continue review of unresolved claims filed by AF Consultores and send updated spreadsheet to M. Llenas. | 1.7 | 650 | 1,105.00 |
| Berardino, Emma | 02/19/20 | Complete the next 11 support folders for Omnibus Objection responses filed with ClaimResponse. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 02/19/20 | Complete the first 8 support folders for Omnibus Objection responses filed with ClaimResponse. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 02/19/20 | Review 9 duplicate claims filed by claimant Li Min Guo. | 1.9 | 650 | 1,235.00 |
| Martin, Timothy | 02/19/20 | Review and edit analysis of claims for March hearing. | 2.1 | 800 | 1,680.00 |
| Sorondo, Jean-Louis | 02/19/20 | Review 8 claims filed by claimant Li Min Guo. | 1.9 | 650 | 1,235.00 |
| Berardino, Emma | 02/20/20 | Review claims for March 12, 2020 Omnibus Objection hearing responses February 18, 2020 to February 20, 2020. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 02/20/20 | Download claims from the management portal and claim response to populate support for unresolved claims. | 3.0 | 650 | 1,950.00 |
| Berardino, Emma | 02/20/20 | Complete support folders for latest round of Omnibus Objection responses sent to KCC. | 0.9 | 400 | 360.00 |
| Berardino, Emma | 02/21/20 | Review court docket for late filed responses through February 21, 2020 to record and save evidence from responses to Omnibus Objections. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 02/21/20 | Review claims to prepare for discussion at the February 25, 2020 hearing in the Bankruptcy Court. | 1.7 | 400 | 680.00 |
| Sorondo, Jean-Louis | 02/21/20 | Continue Objection A analysis on unresolved claims with newly assigned accounts. | 2.4 | 650 | 1,560.00 |
| Berardino, Emma | 02/21/20 | Update the Omnibus Objection response summary to reflect late responses. | 2.0 | 400 | 800.00 |
| Martin, Timothy | 02/21/20 | Analyze support for claims subject to omnibus objections. | 1.2 | 800 | 960.00 |
| Berardino, Emma | 02/24/20 | Continue to create support folders for Omnibus Objection responses filed subsequent to the deadline. | 1.7 | 400 | 680.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Berardino, Emma | 02/24/20 | Create support folders for Omnibus Objection responses filed subsequent to the deadline. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 02/24/20 | Update response contents to Omnibus Objection response summary for late-filed responses. | 1.4 | 400 | 560.00 |
| Sorondo, Jean-Louis | 02/24/20 | Review feedback from M. Llenas on unresolved claims filed by AF Consultores. | 1.2 | 650 | 780.00 |
| Martin, Timothy | 02/24/20 | Analyze schedule of open claims related to J. Shapiro claimants. | 1.1 | 800 | 880.00 |
| Martin, Timothy | 02/24/20 | Review responses related to February 25 hearing. | 1.3 | 800 | 1,040.00 |
| Berardino, Emma | 02/25/20 | Review claims for March 12, 2020 Omnibus Objection hearing responses February 21, 2020 to February 25, 2020. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 02/25/20 | Perform detailed unpaid invoice research in SIG to support revised net equity calculation. | 2.3 | 650 | 1,495.00 |
| Berardino, Emma | 02/25/20 | Update summary of disputed Jordan Shapiro claims for additional support provided. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 02/25/20 | Review of additional Jordan Shapiro support filed with the court for 3 claimants. | 2.2 | 400 | 880.00 |
| Martin, Timothy | 02/25/20 | Review summary of disputed Jordan Shapiro claims and provide comments. | 1.6 | 800 | 1,280.00 |
| Sorondo, Jean-Louis | 02/26/20 | Prepare summary analysis for two claims related to a net winner and additional support for why they are considered duplicates and disallowed. | 2.3 | 650 | 1,495.00 |
| Berardino, Emma | 02/26/20 | Review court docket for late filed responses through February 26, 2020 to record and save evidence from responses to Omnibus Objections. | 2.4 | 400 | 960.00 |
| Sorondo, Jean-Louis | 02/26/20 | Research upline information on duplicate surviving claims to determine if user accounts are claimed by upline. | 1.9 | 650 | 1,235.00 |
| Sorondo, Jean-Louis | 02/26/20 | Manually review claims with user accounts created after March 10th new plan date. | 1.7 | 650 | 1,105.00 |
| Boll, Gavin | 02/26/20 | Analyze 15 claims and respond to 15 claimant emails. | 2.6 | 265 | 689.00 |
| Berardino, Emma | 02/27/20 | Finalize response contents within Omnibus Objection summary for responses received to date. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 02/27/20 | Update Omnibus Objection response summary for additional responses received to date. | 2.2 | 400 | 880.00 |
| Martin, Timothy | 02/27/20 | Analyze open J. Shapiro claims in connection with order granting extension of time. | 1.7 | 800 | 1,360.00 |
| Boll, Gavin | 02/27/20 | Perform Telexfree inbox email maintenance to identify duplicate claimant emails. | 1.1 | 265 | 291.50 |
| Sorondo, Jean-Louis | 02/27/20 | Research and update unresolved claims based on feedback from AF Consultores. | 1.7 | 650 | 1,105.00 |
| Martin, Timothy | 02/27/20 | Review claim responses filed with the Court on February 26. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 02/27/20 | Review order granting additional time for J. Shapiro to respond to objection. | 0.8 | 800 | 640.00 |
| Sorondo, Jean-Louis | 02/28/20 | Research and continue discussions with M. Llenas (AFC) on unresolved claims and provide update on findings. | 2.1 | 650 | 1,365.00 |
| Berardino, Emma | 02/28/20 | Quality control support folders for Omnibus Objection responses received to date. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 02/28/20 | Review 6 duplicate claims filed by creditor Enfu Guo. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 02/28/20 | Review 4 duplicate claims filed by creditor Enfu Guo. | 1.4 | 650 | 910.00 |
| Sorondo, Jean-Louis | 03/02/20 | Update schedule of AF Consultores claims with latest findings, and incorporate additional information provided by M. Llenas. | 2.6 | 650 | 1,690.00 |
| Berardino, Emma | 03/02/20 | Query Net Equity for claims listed within the 5th Omnibus Objection to Claims. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 03/02/20 | Aggregate data for AF Consultores Unresolved Summary for the Trustee. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 03/02/20 | Finalize AF Consultores Unresolved Summary for the Trustee. | 2.2 | 400 | 880.00 |
| Sorondo, Jean-Louis | 03/02/20 | Research claims still in dispute with AF Consultores. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 03/03/20 | Prepare comprehensive list and summary of all AF Consultores claims including current status of unresolved claims. | 1.9 | 650 | 1,235.00 |
| Berardino, Emma | 03/03/20 | Reconcile the Court's Response Listing to the Trustee's Response Listing for the March 12th Hearing. | 2.1 | 400 | 840.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Berardino, Emma | 03/03/20 | Continue Net Equity queries for claims listed within the 6th Omnibus Objection to Claims. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 03/03/20 | Query Net Equity for claims listed within the 6th Omnibus Objection to Claims. | 2.4 | 400 | 960.00 |
| Sorondo, Jean-Louis | 03/03/20 | Correspond with T. Martin (HBA) on unresolved claims. | 0.2 | 650 | 130.00 |
| Sorondo, Jean-Louis | 03/04/20 | Discuss possible solutions for claim duplicates where AF Consultores maintains their claim should supersede the last filed. | 0.8 | 650 | 520.00 |
| Berardino, Emma | 03/04/20 | Perform remaining Net Equity queries for claims listed within the 6th Omnibus Objection to Claims. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 03/04/20 | Continue Net Equity queries for claims listed within the 7th Omnibus Objection to Claims. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 03/04/20 | Run Net Equity queries for claims listed within the 7th Omnibus Objection to Claims. | 1.6 | 400 | 640.00 |
| Sorondo, Jean-Louis | 03/04/20 | Review new responses from M. Llenas (AFC) and update unresolved claims as needed. | 2.9 | 650 | 1,885.00 |
| Berardino, Emma | 03/04/20 | Query Net Equity for claims listed within the 7th Omnibus Objection to Claims. | 2.1 | 400 | 840.00 |
| Sorondo, Jean-Louis | 03/05/20 | Research upline information for claims where AF Consultores maintains last filed claim was by upline and therefore not valid. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 03/05/20 | Summarize findings for each claim in unresolved claim spreadsheet and provide findings to T. Martin (HBA). | 1.5 | 650 | 975.00 |
| Berardino, Emma | 03/05/20 | Perform remaining Net Equity queries for claims listed within the 8th Omnibus Objection to Claims. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 03/05/20 | Query Net Equity for claims listed within the 8th Omnibus Objection to Claims. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 03/06/20 | Review claims with objections where AF Consultores has accepted the Trustee's findings and withdrawn their dispute. | 3.2 | 650 | 2,080.00 |
| Berardino, Emma | 03/09/20 | Review and finalize reconciliation of responses to 6th Omnibus Objection to Claims ahead of March 12 Hearing. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 03/09/20 | Review and finalize reconciliation of responses to 7th Omnibus Objection to Claims ahead of March 12 Hearing. | 1.6 | 400 | 640.00 |
| Berardino, Emma | 03/09/20 | Review and finalize reconciliation of responses to 5th Omnibus Objection to Claims ahead of March 12 Hearing. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 03/09/20 | Review and finalize reconciliation of responses to 8th Omnibus Objection to Claims ahead of March 12 Hearing. | 1.3 | 400 | 520.00 |
| Sorondo, Jean-Louis | 03/09/20 | Reconcile AF Consultores claim analysis to current status of resolved and remaining disputed claims. | 2.2 | 650 | 1,430.00 |
| Martin, Timothy | 03/09/20 | Review support for claim objections scheduled for hearing on March 12. | 1.7 | 800 | 1,360.00 |
| Berardino, Emma | 03/10/20 | Review of March 12 Hearing responses and revise analysis based on discussions HBA team and counsel. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 03/10/20 | Finalize summary included in the filing with the Bankruptcy Court ahead of March 12 Hearing. | 1.4 | 400 | 560.00 |
| Sorondo, Jean-Louis | 03/10/20 | Prepare correspondence addressing the status of unresolved claims for T. Martin (HBA). | 0.2 | 650 | 130.00 |
| Berardino, Emma | 03/10/20 | Draft summary of claims filed by Jordan Shapiro related to March 12 Hearing. | 1.3 | 400 | 520.00 |
| Sorondo, Jean-Louis | 03/10/20 | Update AF Consultores claim analysis with summary statistics on status. | 2.5 | 650 | 1,625.00 |
| Sorondo, Jean-Louis | 03/10/20 | Quality check Omnibus objection summary prepared by E. Berardino (HBA). | 0.7 | 650 | 455.00 |
| Sorondo, Jean-Louis | 03/10/20 | Review summary of remaining disputed claims filed by J. Shapiro. | 1.4 | 650 | 910.00 |
| Berardino, Emma | 03/10/20 | Modify complete Summary of Responses for March 12 Hearing. | 0.6 | 400 | 240.00 |
| Martin, Timothy | 03/10/20 | Prepare notes for March 12 claims hearing. | 0.8 | 800 | 640.00 |
| Sorondo, Jean-Louis | 03/11/20 | Review claims filed by Li Min Guo and prepare new spreadsheet containing details for 125 claims filed under same registration. | 2.5 | 650 | 1,625.00 |
| Berardino, Emma | 03/11/20 | Review support folders for claimants scheduled for a later hearing. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 03/11/20 | Continue follow-up research regarding March 12 Hearing claims. | 1.8 | 400 | 720.00 |
| Martin, Timothy | 03/11/20 | Prepare for March 12 claims hearing. | 1.8 | 800 | 1,440.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Berardino, Emma | 03/12/20 | Prepare for Omnibus Objection, Net Winner, and Net Zero hearing in the Bankruptcy Court. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 03/12/20 | Attend Omnibus Objection, Net Winner, and Net Zero hearing in the Bankruptcy Court. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 03/12/20 | Call with J. Sorondo (HBA) on follow-up items to draft from the March 12th hearing. | 0.3 | 400 | 120.00 |
| Sorondo, Jean-Louis | 03/12/20 | Discuss results of March 12th hearing with E. Berardino (HBA) and follow up items. | 0.3 | 650 | 195.00 |
| Martin, Timothy | 03/12/20 | Attend and participate in hearing regarding claim objections. | 1.6 | 800 | 1,280.00 |
| Berardino, Emma | 03/12/20 | Perform final research regarding March 12 Hearing claims. | 1.7 | 400 | 680.00 |
| Sorondo, Jean-Louis | 03/12/20 | Continue manual review of claims filed by Li Min Guo. | 3.7 | 650 | 2,405.00 |
| Martin, Timothy | 03/12/20 | Prepare for claims hearing. | 1.8 | 800 | 1,440.00 |
| Berardino, Emma | 03/13/20 | Prepare a summary of claimants to appear at the May 7th hearing in the Bankruptcy Court and data received thus far. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 03/13/20 | Prepare template for support regarding disputed March 12 Hearing claims continued to May 7. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 03/13/20 | Update summary of March 12 Hearing claims to reflect hearing results and next steps. | 1.9 | 400 | 760.00 |
| Sorondo, Jean-Louis | 03/13/20 | Analyze counterparty accounts on unresolved claim objections. | 2.1 | 650 | 1,365.00 |
| Martin, Timothy | 03/13/20 | Review orders from March 12th hearing. | 0.6 | 800 | 480.00 |
| Berardino, Emma | 03/16/20 | Catalog support provided for each of the continued March 12 hearing claimants for further research. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 03/16/20 | Perform final review of AF Consultores claims for filing with the Bankruptcy Court. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 03/16/20 | Review remaining AF Consultores disputed claims with T. Martin (HBA). | 0.5 | 650 | 325.00 |
| Martin, Timothy | 03/16/20 | Call with J. Sorondo (HBA) to review AF Consultores disputed claims. | 0.5 | 800 | 400.00 |
| Sorondo, Jean-Louis | 03/17/20 | Provide E. Berardino (HBA) guidance on AF Consultores claims objections analysis. | 0.4 | 650 | 260.00 |
| Sorondo, Jean-Louis | 03/17/20 | Reconcile updated conditionally allowed amounts in unresolved claim objections. | 1.6 | 650 | 1,040.00 |
| Berardino, Emma | 03/17/20 | Call with J. Sorondo (HBA) to discuss AF Consultores claims objections. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 03/17/20 | Create first draft of Omnibus Objection to AF Consultores claims. | 2.7 | 400 | 1,080.00 |
| Martin, Timothy | 03/17/20 | Review and comment on schedule of outstanding Dominican claims. | 1.8 | 800 | 1,440.00 |
| Berardino, Emma | 03/18/20 | Modify template for User Account Net Equity and Counterparty Analyses for March 12 Hearing claimants. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 03/18/20 | Gather data for User Account Net Equity analyses for March 12 hearing claimants. | 2.5 | 400 | 1,000.00 |
| Sorondo, Jean-Louis | 03/18/20 | Update Shoyfer analysis to include contact information on counterparties. | 1.5 | 650 | 975.00 |
| Martin, Timothy | 03/18/20 | Review impact of proposed threshold for objections to Dominican claims. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 03/18/20 | Analyze Objection Code A, claim objections for Dominican claims. | 1.5 | 800 | 1,200.00 |
| Berardino, Emma | 03/18/20 | Modify Omnibus Objection for AF Consultores claims. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 03/19/20 | Aggregate claim data for AF Consultores Affidavit of Claim Allowance and Disallowance. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 03/19/20 | Create first draft of AF Consultores Affidavit of Claims Allowance or Disallowance. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 03/19/20 | Make final modifications to Omnibus Objection to AF Consultores claims. | 0.8 | 400 | 320.00 |
| Berardino, Emma | 03/20/20 | Update AF Consultores summary of claims to reflect changes made in Affidavit and Objection exhibits. | 1.4 | 400 | 560.00 |
| Sorondo, Jean-Louis | 03/20/20 | Identify claims associated with transaction counterparties in unresolved claim objections. | 1.9 | 650 | 1,235.00 |
| Berardino, Emma | 03/20/20 | Perform quality control and finalize the Affidavit for AF Consultores claims. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 03/20/20 | Modify User Account Analysis and Counterparty Summary for 40891-002. | 1.6 | 400 | 640.00 |
| Sorondo, Jean-Louis | 03/20/20 | Update Shoyfer analysis to include claims filed by counterparties. | 2.1 | 650 | 1,365.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Berardino, Emma | 03/23/20 | Call with J. Sorondo (HBA) to discuss AF Consultores Affidavits and Objections. | 0.4 | 400 | 160.00 |
| Sorondo, Jean-Louis | 03/23/20 | Query SIG to identify upline relationships in unresolved claim objections. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 03/23/20 | Discuss AF Consultores Affidavits and Objections with E. Berardino (HBA). | 0.4 | 650 | 260.00 |
| Berardino, Emma | 03/23/20 | Perform final review and reconciliation of AF Consultores claims. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 03/23/20 | Review of Omnibus Objection motion drafted by Counsel. | 1.6 | 400 | 640.00 |
| Berardino, Emma | 03/23/20 | Review AF Consultores duplicates listed on Affidavit. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 03/23/20 | Draft Exhibit A to Ninth Omnibus Objection to claims. | 0.8 | 400 | 320.00 |
| Berardino, Emma | 03/24/20 | Research regarding counterparty transactions and allowed claims filed for claim 40891-002. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 03/24/20 | Modify Counterparty Analysis for claim 40891-002 and related revisions. | 0.4 | 400 | 160.00 |
| Martin, Timothy | 03/24/20 | Review AF Consultores Affidavit for filing. | 2.1 | 800 | 1,680.00 |
| Berardino, Emma | 03/25/20 | Correspondences with T. Martin (HBA) to address template emails to Omnibus Objection claimants with Net Winner Net Equity. | 0.6 | 400 | 240.00 |
| Berardino, Emma | 03/25/20 | Call with J. Sorondo (HBA) to discuss treatment of Li Min Guo claims for May 7 hearing. | 0.7 | 400 | 280.00 |
| Sorondo, Jean-Louis | 03/25/20 | Continue manual review and user account allocation for claims filed by Li Min Guo. | 1.7 | 650 | 1,105.00 |
| Berardino, Emma | 03/25/20 | Revise template emails to Omnibus Objection claimants with Net Winner Net Equity. | 0.5 | 400 | 200.00 |
| Sorondo, Jean-Louis | 03/25/20 | Reallocate user accounts per creditor name for claims filed by Li Min Guo. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 03/25/20 | Discuss treatment of Li Min Guo claims with E. Berardino (HBA). | 0.7 | 650 | 455.00 |
| Berardino, Emma | 03/25/20 | Update query for adjusted Omnibus Objection claims. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 03/25/20 | Aggregate data for Counterparty summaries. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 03/26/20 | Perform additional review of response affidavits by Jordan Shapiro regarding his group of claimants. | 1.7 | 400 | 680.00 |
| Sorondo, Jean-Louis | 03/26/20 | Reconcile allocated user accounts and net equity calculations for claims filed by Li Min Guo. | 1.4 | 650 | 910.00 |
| Sorondo, Jean-Louis | 03/26/20 | Manually group claims by common creditor name that did not register as duplicates. | 1.8 | 650 | 1,170.00 |
| Berardino, Emma | 03/26/20 | Review response affidavits by Jordan Shapiro regarding his group of claimants. | 1.8 | 400 | 720.00 |
| Sorondo, Jean-Louis | 03/26/20 | Review conflicting objection A accounts on claims filed by Li Min Guo. | 2.3 | 650 | 1,495.00 |
| Berardino, Emma | 03/26/20 | Review Li Min Guo group of claims for allowance or disallowance. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 03/26/20 | Create summary of Li Min Guo claims. | 0.4 | 400 | 160.00 |
| Sorondo, Jean-Louis | 03/27/20 | Draft memo summarizing results of 125 claim analysis for claims filed by Li Min Guo and forward to T. Martin (HBA) for review. | 3.5 | 650 | 2,275.00 |
| Sorondo, Jean-Louis | 03/27/20 | Review results and prepare statistics pertaining to 125 claim analysis for claims filed by Li Min Guo. | 2.3 | 650 | 1,495.00 |
| Sorondo, Jean-Louis | 03/27/20 | Review Ninth Noticing List for Omnibus Objections and provide feedback to E. Berardino (HBA). | 0.5 | 650 | 325.00 |
| Berardino, Emma | 03/27/20 | Prepare noticing list for KCC for AF Consultores Omnibus Objection Claims. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 03/27/20 | Perform quality control and review of Li Min Guo Summary Narrative. | 0.7 | 400 | 280.00 |
| Berardino, Emma | 03/27/20 | Gather data for AF Consultores Omnibus Objection Noticing. | 0.6 | 400 | 240.00 |
| Berardino, Emma | 03/27/20 | Modify Li Min Guo Summary Analysis. | 1.3 | 400 | 520.00 |
| Berardino, Emma | 03/30/20 | Perform quality control and review of Portuguese translation of 9th Omnibus Objection to claims. | 0.5 | 400 | 200.00 |
| Sorondo, Jean-Louis | 03/30/20 | Review ninth omnibus objection translations with E. Berardino (HBA) for accuracy. | 0.6 | 650 | 390.00 |
| Berardino, Emma | 03/31/20 | Reconcile newly resolved March 12 Hearing Claims with claims population. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 03/31/20 | Reconcile newly resolved AF Consultores Claims with claims population. | 1.9 | 400 | 760.00 |
| Martin, Timothy | 03/31/20 | Review noticing packages for 9th Omnibus Objection. | 0.4 | 800 | 320.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Berardino, Emma | 04/01/20 | Complete final modifications to Objection Filing Summary. | 1.2 | 400 | 480.00 |
| Sorondo, Jean-Louis | 04/01/20 | Edit claims stratification with T. Martin (HBA). | 0.5 | 650 | 325.00 |
| Berardino, Emma | 04/01/20 | Aggregate data for Objection Filing Summary. | 1.3 | 400 | 520.00 |
| Berardino, Emma | 04/03/20 | Review and quality control the reconciliation of Second Notices of Claim Allowance / Disallowance to Court Docket. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 04/03/20 | Draft summary for claim responses to be heard in the Bankruptcy Court on May 7. | 2.5 | 400 | 1,000.00 |
| Sorondo, Jean-Louis | 04/03/20 | Review claims with unresolved objections and update statistics. | 1.5 | 650 | 975.00 |
| Martin, Timothy | 04/03/20 | Review and edit notices of claim allowance. | 1.3 | 800 | 1,040.00 |
| Boll, Gavin | 04/03/20 | Review and categorize AF Consultores email. | 0.2 | 265 | 53.00 |
| Berardino, Emma | 04/06/20 | Continue to draft User Account Net Equity for claimant responses to be heard during May 7 hearing. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 04/06/20 | Draft User Account Net Equity for claimant responses to be heard during May 7 hearing. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 04/06/20 | Discuss noticing issues for 9th Omnibus Objection to Claims with J. Sorondo (HBA). | 0.3 | 400 | 120.00 |
| Sorondo, Jean-Louis | 04/06/20 | Address noticing issues for omnibus objection with E. Berardino (HBA). | 0.3 | 650 | 195.00 |
| Martin, Timothy | 04/06/20 | Analyze claim objections associated with questions from claimants. | 3.3 | 800 | 2,640.00 |
| Berardino, Emma | 04/06/20 | Modify noticing information for 9th Omnibus Objection to Claims. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 04/07/20 | Complete drafts of User Account Net Equity for claimant responses to be heard during May 7 hearing. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 04/07/20 | Draft Counterparty Summaries for claim responses to be heard during May 7th hearing. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 04/07/20 | Finalize noticing information for 9th Omnibus Objection to Claims. | 0.6 | 400 | 240.00 |
| Martin, Timothy | 04/07/20 | Review of draft responses for May 7th hearing. | 2.2 | 800 | 1,760.00 |
| Berardino, Emma | 04/08/20 | Review and finalize Counterparty Summaries and User Account Net Equity for May 7 hearing claims. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 04/08/20 | Complete drafts of Counterparty Summaries for claim responses to be heard during May 7 hearing. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 04/08/20 | Continue to draft Counterparty Summaries for claim responses to be heard during May 7 hearing. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 04/08/20 | Address open items and lack of support in response to 9th Omnibus Objection to Claims. | 0.7 | 400 | 280.00 |
| Berardino, Emma | 04/08/20 | Correspond with AF Consultores regarding 9th Omnibus Objection to Claims. | 0.2 | 400 | 80.00 |
| Martin, Timothy | 04/09/20 | Discuss AF Consultores Omnibus Objection procedural matters with E. Berardino (HBA), J. Sorondo (HBA), and A. Lizotte (M&K). | 0.9 | 800 | 720.00 |
| Berardino, Emma | 04/09/20 | Discuss AF Consultores Omnibus Objection procedural matters with A. Lizotte (M&K), T. Martin and J. Sorondo (both HBA). | 0.9 | 400 | 360.00 |
| Berardino, Emma | 04/09/20 | Review spreadsheet and narrative summaries of Li Min Guo claim responses to be heard during the May 7 hearing. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 04/09/20 | Draft Docket Summary for all Objections Motions and Proposed Orders allowing or disallowing claims. | 2.6 | 400 | 1,040.00 |
| Sorondo, Jean-Louis | 04/09/20 | Call with T. Martin, E. Berardino (HBA) and A. Lizotte (M&K) to discuss May 7th hearing claims. | 0.9 | 650 | 585.00 |
| Berardino, Emma | 04/09/20 | Review May 7 claims for which credit transfers were a significant part of Net Equity. | 2.2 | 400 | 880.00 |
| Martin, Timothy | 04/09/20 | Review Counterparty Summaries for May 7th hearing. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 04/10/20 | Review proposed responses to creditors sending emails to claims mailbox. | 1.8 | 800 | 1,440.00 |
| Sorondo, Jean-Louis | 04/10/20 | Research various claims with objections to determine net equity. | 1.7 | 650 | 1,105.00 |
| Martin, Timothy | 04/13/20 | Discuss Li Min Guo claims to be heard during the May 7th Hearing with J. Sorondo (HBA), E. Berardino (HBA), S. Darr (Trustee) and A. Lizotte (M&K). | 0.7 | 800 | 560.00 |
| Sorondo, Jean-Louis | 04/13/20 | Call with T. Martin, E. Berardino (both HBA), A. Lizotte (M&K), and Trustee on unresolved claims filed by Li Min Guo. | 0.7 | 650 | 455.00 |
| Berardino, Emma | 04/13/20 | Discuss Li Min Guo claims with J. Sorondo (HBA), T. Martin (HBA), S. Darr (Trustee) and A. Lizotte (M&K). | 0.7 | 400 | 280.00 |

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Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|------|----------|
| Berardino, Emma | 04/13/20 | Draft email to Li Min Guo with exhibits to discuss his 125 claims pending resolution. | 0.9 | 400 | 360.00 |
| Martin, Timothy | 04/13/20 | Analyze outstanding claims objections in connection with 12th Omnibus objection. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 04/13/20 | Review of Li Min Guo claim objections in advance of meeting with Trustee. | 1.2 | 800 | 960.00 |
| Berardino, Emma | 04/13/20 | Aggregate further response information for May 7th hearing claims. | 3.1 | 400 | 1,240.00 |
| Sorondo, Jean-Louis | 04/13/20 | Correspond with M. Llenas (AFC) on claim issues. | 0.5 | 650 | 325.00 |
| Martin, Timothy | 04/14/20 | Continue to analyze outstanding claims objections in connection with 12th Omnibus objection. | 1.9 | 800 | 1,520.00 |
| Berardino, Emma | 04/14/20 | Complete May 7th Hearing summary with status and correspondence for each claim. | 2.7 | 400 | 1,080.00 |
| Martin, Timothy | 04/15/20 | Discuss claims register updates and preparation for May 7th Hearing with E. Berardino (HBA) and J. Sorondo (HBA). | 0.9 | 800 | 720.00 |
| Sorondo, Jean-Louis | 04/15/20 | Call with T. Martin and E. Berardino (both HBA) to discuss claim register updates and quality control. | 0.9 | 650 | 585.00 |
| Berardino, Emma | 04/15/20 | Call to discuss claim register and May 7th Hearing with T. Martin (HBA) and J. Sorondo (HBA). | 0.9 | 400 | 360.00 |
| Sorondo, Jean-Louis | 04/15/20 | Prepare schedule of 125 claims filed by Li Min Guo and reconcile previous status to current. | 1.5 | 650 | 975.00 |
| Sorondo, Jean-Louis | 04/15/20 | Review correspondence from Li Min Guo draft and send schedule of claims with instructions. | 0.9 | 650 | 585.00 |
| Martin, Timothy | 04/15/20 | Review counter-party analyses of claims scheduled for May 7th hearing. | 0.8 | 800 | 640.00 |
| Sorondo, Jean-Louis | 04/15/20 | Discuss current status of Li Min Guo claims with E. Berardino (HBA). | 0.5 | 650 | 325.00 |
| Berardino, Emma | 04/15/20 | Draft information to send to Li Min Guo ahead of May 7 Hearing. | 1.5 | 400 | 600.00 |
| Sorondo, Jean-Louis | 04/15/20 | Update Li Min Guo 125 claim analysis and prepare email. | 2.2 | 650 | 1,430.00 |
| Berardino, Emma | 04/15/20 | Discuss Li Min Guo claims status with J. Sorondo (HBA). | 0.5 | 400 | 200.00 |
| Berardino, Emma | 04/15/20 | Final review of Li Min Guo Summary of Claims. | 0.7 | 400 | 280.00 |
| Berardino, Emma | 04/15/20 | Revise Li Min Guo Summary of Claims. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 04/16/20 | Review net winner portal claimed accounts and determine whether objection should be withdrawn on claim 06932-000. | 0.8 | 650 | 520.00 |
| Sorondo, Jean-Louis | 04/16/20 | Review chargeback support and perform research on claim 04134 to determine whether objection should be withdrawn. | 0.7 | 650 | 455.00 |
| Berardino, Emma | 04/16/20 | Review and circulate User Account Activity for claim responses docketed April 16, 2020. | 1.9 | 400 | 760.00 |
| Martin, Timothy | 04/16/20 | Review counter-party analyses prepared by E. Berardino related to claims objections. | 2.3 | 800 | 1,840.00 |
| Berardino, Emma | 04/16/20 | Create Counterparty Summaries for claims 42017-000, 121707-000, and 121667-000. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 04/16/20 | Create Counterparty Summaries for claims 122721-000, 49800-000, and 82999-000. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 04/16/20 | Call with J. Sorondo (HBA) to discuss response to unresolved claims. | 0.5 | 400 | 200.00 |
| Sorondo, Jean-Louis | 04/16/20 | Discuss unresolved claim response approach with E. Berardino (HBA). | 0.5 | 650 | 325.00 |
| Berardino, Emma | 04/17/20 | Aggregate information for response requirements for 9th Omnibus Objection to Claims. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 04/17/20 | Review documents provided in response to 9th Omnibus Objection to Claims. | 3.2 | 400 | 1,280.00 |
| Martin, Timothy | 04/17/20 | Review of status of claims 84803 and 26841 and prepare summary. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 04/17/20 | Prepare schedule of remaining claim objections and status. | 1.7 | 800 | 1,360.00 |
| Berardino, Emma | 04/20/20 | Revise Shapiro Disputed Claims Summary to include full history of claim objections and docket numbers. | 1.1 | 400 | 440.00 |
| Berardino, Emma | 04/20/20 | Revise Shapiro Disputed Claims Summary to include responses received in March and April 2020. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 04/20/20 | Compile support included in responses from Jordan Shapiro received in March and April 2020. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 04/20/20 | Draft Docketed Response Summary for responses filed by Jordan Shapiro. | 1.7 | 400 | 680.00 |
| Martin, Timothy | 04/20/20 | Review support for objections to claims filed by attorney Shapiro. | 1.6 | 800 | 1,280.00 |
| Sorondo, Jean-Louis | 04/20/20 | Review J. Shapiro filings and exhibits. | 0.5 | 650 | 325.00 |

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TELEXFREE
Services Relating to Claim Objections
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Berardino, Emma | 04/21/20 | Create support folder for all claims filed by Jordan Shapiro that relate to the 2nd Omnibus Objection. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 04/21/20 | Create support folder for all claims filed by Jordan Shapiro that relate to the 7th Omnibus Objection. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 04/21/20 | Create support folder for all claims filed by Jordan Shapiro that relate to the 3rd Omnibus Objection. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 04/21/20 | Create support folder for all claims filed by Jordan Shapiro that relate to the 6th Omnibus Objection. | 0.9 | 400 | 360.00 |
| Sorondo, Jean-Louis | 04/21/20 | Review newly filed documents for claims with objections. | 1.0 | 650 | 650.00 |
| Sorondo, Jean-Louis | 04/21/20 | Review J. Shapiro and other claims for May 7th hearing. | 0.5 | 650 | 325.00 |
| Berardino, Emma | 04/22/20 | Draft remaining Counterparty Summaries for claims filed by Jordan Shapiro that relate to the 2nd Omnibus Objection. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 04/22/20 | Draft remaining Counterparty Summaries for claims filed by Jordan Shapiro that relate to the 3rd Omnibus Objection. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 04/23/20 | Create reconciliation of claim status per Jordan Shapiro's office to status per the Trustee's records. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 04/23/20 | Convert Claim Status PDF provided by Jordan Shapiro's office into excel format for analysis. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 04/23/20 | Summarize discrepancies between Jordan Shapiro's office and HBA regarding claims status. | 1.7 | 400 | 680.00 |
| Martin, Timothy | 04/24/20 | Analyze counterparties associated with claim objections scheduled for May 7th hearing. | 0.5 | 800 | 400.00 |
| Berardino, Emma | 04/24/20 | Finalize summary of Shapiro claims reconciled with Jordan Shapiro's office. | 1.6 | 400 | 640.00 |
| Sorondo, Jean-Louis | 04/27/20 | Update claims register for responses received from AF Consultores and categorize into response types for further review. | 2.8 | 650 | 1,820.00 |
| Sorondo, Jean-Louis | 04/27/20 | Review and reconcile new documents received from AF Consultores to claims on 9th Omnibus objection. | 2.6 | 650 | 1,690.00 |
| Sorondo, Jean-Louis | 04/27/20 | Identify claims where new support was not provide and send list to M. Llenas at AF Consultores. | 0.6 | 650 | 390.00 |
| Berardino, Emma | 04/27/20 | Review responses to May 7th hearing claims through April 27, 2020. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 04/27/20 | Further review of May 7th hearing claims with credit transfers. | 2.4 | 400 | 960.00 |
| Sorondo, Jean-Louis | 04/28/20 | Continue research of duplicate claims where AF Consultores asserts upline filed the claim or asserts fraud. | 2.2 | 650 | 1,430.00 |
| Berardino, Emma | 04/28/20 | Reconcile list of May 7th hearing claims per the Bankruptcy Court to the list per Huron. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 04/28/20 | Research duplicate claims where AF Consultores asserts upline filed the claim. | 2.1 | 650 | 1,365.00 |
| Martin, Timothy | 04/28/20 | Prepare for May 7th hearing on claim objections. | 0.8 | 800 | 640.00 |
| Berardino, Emma | 04/29/20 | Summarize current status of claim review for claim responses to be heard in the May 7th hearing. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 04/29/20 | Review ClaimResponse inbox for responses to support requests from May 7th Hearing claimants. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 04/29/20 | Analyze Li Min Guo's responses to claims 31636-000, 42200-000, and 37341-000. | 1.9 | 400 | 760.00 |
| Sorondo, Jean-Louis | 04/29/20 | Review Li Min Guo correspondence and discuss with E. Berardino (HBA). | 0.3 | 650 | 195.00 |
| Berardino, Emma | 04/29/20 | Review User Account Net Equity information for claim 116957-001. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 04/29/20 | Discuss Li Min Guo claims with J. Sorondo (HBA). | 0.3 | 400 | 120.00 |
| Berardino, Emma | 04/30/20 | Notice claimants scheduled to appear during May 7th hearing with rescheduled hearing information. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 04/30/20 | Finalize and circulate status summary for claim responses to be heard during the May 7 Hearing. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 04/30/20 | Review docketed support from Jordan Shapiro's office on April 30, 2020. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 04/30/20 | Create docket reconciliation for March 12th claims and current status. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 05/01/20 | Review User Account Net Equity and Counterparty Summary for claim number 42506-000. | 1.3 | 400 | 520.00 |
| Sorondo, Jean-Louis | 05/01/20 | Research user accounts in SIG and gather support for two J. Shapiro claimants. | 1.3 | 650 | 845.00 |

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TELEXFREE
Services Relating to Claim Objections
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Berardino, Emma | 05/01/20 | Organize docketed support filed by Jordan Shapiro to date. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 05/04/20 | Quality control User Account Net Equity summaries related to the 2nd Omnibus Objection of Shapiro Claims. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 05/04/20 | Quality control User Account Net Equity summaries related to the 3rd Omnibus Objection of Shapiro Claims. | 1.8 | 400 | 720.00 |
| Boll, Gavin | 05/04/20 | Receive objection email and researched claims 107299-000, 99074-000, and 96803-000 for duplicate status. | 1.1 | 265 | 291.50 |
| Martin, Timothy | 05/04/20 | Review and edit draft responses to creditor inquiries. | 2.1 | 800 | 1,680.00 |
| Berardino, Emma | 05/05/20 | Draft summaries of the Trustee's determination for Shapiro claims related to the 2nd Omnibus Objection. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 05/05/20 | Quality control Counterparty Summaries related to Shapiro claims within the 3rd Omnibus Objection. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 05/05/20 | Quality control Counterparty Summaries related to Shapiro claims within the 2nd Omnibus Objection. | 2.4 | 400 | 960.00 |
| Sorondo, Jean-Louis | 05/05/20 | Review all claim transfers and update register as needed for withdrawals and objections. | 2.3 | 650 | 1,495.00 |
| Martin, Timothy | 05/05/20 | Review net equity summaries for 2nd and 3rd Omnibus Objection. | 1.3 | 800 | 1,040.00 |
| Boll, Gavin | 05/05/20 | Search inbox for duplicate claimant email for Carmela Verduce. | 0.7 | 265 | 185.50 |
| Berardino, Emma | 05/06/20 | Continue to draft summaries of the Trustee's determination for Shapiro claims related to the 3rd Omnibus Objection. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 05/06/20 | Continue to draft summaries of the Trustee's determination for Shapiro claims related to the 2nd Omnibus Objection. | 1.9 | 400 | 760.00 |
| Martin, Timothy | 05/06/20 | Review of remaining open claims, including counterparty analyses and duplicate claims filed by the same claimants. | 1.9 | 800 | 1,520.00 |
| Berardino, Emma | 05/06/20 | Draft summaries of the Trustee's determination for Shapiro claims related to the 3rd Omnibus Objection. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 05/06/20 | Update erroneous creditor names using notice names and signature in SQL in claim register table. | 3.8 | 650 | 2,470.00 |
| Boll, Gavin | 05/07/20 | Review SQL server for Kimberly Cooper as she disagreed with the net equity calculation, and reply to various claimants. | 1.7 | 265 | 450.50 |
| Berardino, Emma | 05/07/20 | Quality control of Trustee's determination for 2nd Omnibus Objection Shapiro claims. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 05/07/20 | Quality control of Trustee's determination for 3rd Omnibus Objection Shapiro claims. | 2.1 | 400 | 840.00 |
| Boll, Gavin | 05/07/20 | Analyze and research data provided from disallowed claimant Fernando Reese Hein. | 2.4 | 265 | 636.00 |
| Martin, Timothy | 05/07/20 | Continue to review materials for claim objections filed by J. Shapiro. | 1.7 | 800 | 1,360.00 |
| Martin, Timothy | 05/07/20 | Call with J. Sorondo (HBA) on disputed claim status. | 0.2 | 800 | 160.00 |
| Sorondo, Jean-Louis | 05/07/20 | Discuss disputed claim status with T. Martin (HBA). | 0.2 | 650 | 130.00 |
| Berardino, Emma | 05/08/20 | Review Shapiro claims related to the 2nd and 3rd Omnibus Objections with chargebacks as part of the Net Equity analysis. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 05/08/20 | Draft template PDF binder for Shapiro claims related to the 2nd and 3rd Omnibus Objections. | 0.6 | 400 | 240.00 |
| Berardino, Emma | 05/08/20 | Create template for Shapiro Group 1 claim summaries for T. Martin Affidavit. | 2.1 | 400 | 840.00 |
| Martin, Timothy | 05/08/20 | Review and analyze support for claims objections filed by J. Shapiro. | 2.1 | 800 | 1,680.00 |
| Martin, Timothy | 05/08/20 | Review support for remaining AF Consultores claim objections. | 1.7 | 800 | 1,360.00 |
| Boll, Gavin | 05/08/20 | Reclassify duplicate claimant requests. | 0.8 | 265 | 212.00 |
| Sorondo, Jean-Louis | 05/11/20 | Reconcile and summarize observations on remaining claims that require objection for A. Lizotte (M&K) in email. | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 05/11/20 | Call with E. Berardino (HBA) on missing claim transfers and provide guidance on updating register spreadsheet. | 0.2 | 650 | 130.00 |
| Berardino, Emma | 05/11/20 | Modify template for Shapiro support summaries and PDF portfolios to include feedback from Counsel. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 05/11/20 | Complete support exhibits for Shapiro Claims related to the 2nd Omnibus Objection. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 05/11/20 | Draft support exhibits for Shapiro Claims related to the 2nd Omnibus Objection. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 05/11/20 | Draft support exhibits for Shapiro Claims related to the 3rd Omnibus Objection. | 2.2 | 400 | 880.00 |

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Services Relating to Claim Objections
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| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Berardino, Emma | 05/11/20 | Review remaining claims for May 7th Hearing with J. Sorondo (HBA). | 0.5 | 400 | 200.00 |
| Berardino, Emma | 05/11/20 | Discuss claim transfer record aggregation with J. Sorondo (HBA). | 0.2 | 400 | 80.00 |
| Sorondo, Jean-Louis | 05/11/20 | Review remaining claims for objections with E. Berardino (HBA). | 0.5 | 650 | 325.00 |
| Berardino, Emma | 05/12/20 | Complete support exhibits for Shapiro Claims related to the 3rd Omnibus Objection. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 05/12/20 | Draft detailed narratives for Shapiro claims related to the 2nd Omnibus Objection. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 05/12/20 | Draft detailed narratives for Shapiro claims related to the 3rd Omnibus Objection. | 2.5 | 400 | 1,000.00 |
| Sorondo, Jean-Louis | 05/12/20 | Call with E. Berardino (HBA) to review Shapiro claim binders for May 7th hearing. | 0.3 | 650 | 195.00 |
| Berardino, Emma | 05/12/20 | Discuss support binders for Jordan Shapiro's clients with J. Sorondo (HBA). | 0.3 | 400 | 120.00 |
| Sorondo, Jean-Louis | 05/13/20 | Review general claims schedules, related to Omnibus Objections, for quality assurance and discuss revisions with E. Berardino (HBA). | 0.5 | 650 | 325.00 |
| Berardino, Emma | 05/13/20 | Draft remaining Counterparty Summaries for Shapiro claims related to 6th Omnibus Objection to Claims. | 1.3 | 400 | 520.00 |
| Berardino, Emma | 05/13/20 | Incorporate final review changes into Exhibits to Omnibus Objections to Non-Participant Claims. | 0.6 | 400 | 240.00 |
| Berardino, Emma | 05/13/20 | Review and quality control Exhibits to Omnibus Objections to Non-Participant Claims. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 05/13/20 | Discuss changes to Non-Participant Omnibus Objections with J. Sorondo (HBA). | 0.5 | 400 | 200.00 |
| Berardino, Emma | 05/13/20 | Create PDF exhibits for Omnibus Objections to Non-Participant Claims. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 05/14/20 | Modify Shapiro support binders related to the 2nd and 3rd Omnibus Objections to include feedback from Counsel. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 05/14/20 | Draft remaining Counterparty Summaries for Shapiro claims related to 7th Omnibus Objection to Claims. | 3.1 | 400 | 1,240.00 |
| Sorondo, Jean-Louis | 05/14/20 | Prepare schedule of disputed claims and observations and send to A. Lizotte (M&K) for review. | 0.6 | 650 | 390.00 |
| Sorondo, Jean-Louis | 05/14/20 | Review new supporting documentation and analyze net equity of Participant Merilio Rojas. | 0.8 | 650 | 520.00 |
| Sorondo, Jean-Louis | 05/14/20 | Review new supporting documentation and analyze net equity of Participant Ruben Nieves. | 1.2 | 650 | 780.00 |
| Sorondo, Jean-Louis | 05/14/20 | Review new supporting documentation and analyze net equity of Participant Samir Laqib. | 0.7 | 650 | 455.00 |
| Sorondo, Jean-Louis | 05/14/20 | Review new supporting documentation and analyze net equity of Participant Joseph Nasr. | 0.6 | 650 | 390.00 |
| Berardino, Emma | 05/14/20 | Review and reconcile Shapiro proposed motion to be filed with Bankruptcy Court. | 1.5 | 400 | 600.00 |
| Sorondo, Jean-Louis | 05/14/20 | Research and update claim information for two AF Consultores claims. | 0.4 | 650 | 260.00 |
| Sorondo, Jean-Louis | 05/14/20 | Review new supporting documentation for Zagarella Participants. | 0.3 | 650 | 195.00 |
| Martin, Timothy | 05/14/20 | Review and comment on exhibits to Omnibus objections. | 1.7 | 800 | 1,360.00 |
| Sorondo, Jean-Louis | 05/15/20 | Draft SQL script to identify potential instances of over-aggregation in conditionally allowed claims with no objection. | 2.6 | 650 | 1,690.00 |
| Berardino, Emma | 05/15/20 | Complete support exhibits for Shapiro Claims related to the 6th Omnibus Objection. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 05/15/20 | Draft support exhibits for Shapiro Claims related to the 7th Omnibus Objection. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 05/15/20 | Draft support exhibits for Shapiro Claims related to the 6th Omnibus Objection. | 1.9 | 400 | 760.00 |
| Martin, Timothy | 05/15/20 | Review and analyze counterparty summaries for Shapiro claims. | 1.8 | 800 | 1,440.00 |
| Sorondo, Jean-Louis | 05/18/20 | Perform detailed claim analysis on multiple claims filed by AF Consultores and prepare a schedule of findings for discussion with Trustee and counsel. | 3.2 | 650 | 2,080.00 |
| Berardino, Emma | 05/18/20 | Quality control detail and support for Shapiro claims related to the 6th Omnibus Objection. | 2.9 | 400 | 1,160.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Berardino, Emma | 05/18/20 | Quality control detail and support for Shapiro claims related to the 7th Omnibus Objection. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 05/18/20 | Complete support exhibits for Shapiro Claims related to the 7th Omnibus Objection. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 05/18/20 | Draft detailed narratives for Shapiro claims related to the 7th Omnibus Objection. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 05/18/20 | Draft detailed narratives for Shapiro claims related to the 6th Omnibus Objection. | 2.6 | 400 | 1,040.00 |
| Martin, Timothy | 05/18/20 | Continue to review and analyze counterparty summaries for Shapiro claims. | 0.9 | 800 | 720.00 |
| Berardino, Emma | 05/19/20 | Prepare 16 Omnibus Objections to Non-Participant Claims in Brazilian Portuguese. | 2.2 | 400 | 880.00 |
| Martin, Timothy | 05/19/20 | Review remaining claim objections related to duplicate claims. | 2.0 | 800 | 1,600.00 |
| Berardino, Emma | 05/20/20 | Correspond with Jordan Shapiro regarding Non-Participant claims objections and hearing information. | 0.2 | 400 | 80.00 |
| Berardino, Emma | 05/20/20 | Review Jordan Shapiro claims for address changes. | 0.6 | 400 | 240.00 |
| Berardino, Emma | 05/21/20 | Reconcile claim objection pleadings to claim responses submitted to the Bankruptcy Court. | 0.3 | 400 | 120.00 |
| Berardino, Emma | 05/21/20 | Finalize noticing packages for Omnibus Objections to Non-Participant Claims. | 2.2 | 400 | 880.00 |
| Martin, Timothy | 05/21/20 | Prepare for hearing on 2nd and 3rd Omnibus Objections. | 1.7 | 800 | 1,360.00 |
| Berardino, Emma | 05/21/20 | Attend Bankruptcy Court hearing telephonically for 2nd and 3rd Omnibus Objections to Shapiro claims. | 0.5 | 400 | 200.00 |
| Martin, Timothy | 05/21/20 | Telephonically attend Bankruptcy Court hearing regarding 2nd and 3rd Omnibus Objections to Shapiro claims. | 0.5 | 800 | 400.00 |
| Berardino, Emma | 05/22/20 | Reconcile various responses submitted to the Bankruptcy Court to claim disallowance exhibits. | 0.8 | 400 | 320.00 |
| Berardino, Emma | 05/22/20 | Reconcile claims filed by Jordan Shapiro to affidavits filed. | 0.9 | 400 | 360.00 |
| Berardino, Emma | 05/26/20 | Draft listing of claimants who submitted questions to inbox during the period open for questions. | 0.5 | 400 | 200.00 |
| Boll, Gavin | 05/26/20 | Analyze claimant emails and classify duplicate emails to streamline inbox updating. | 0.6 | 265 | 159.00 |
| Berardino, Emma | 05/26/20 | Review proposed orders regarding 6th and 7th Omnibus Objections. | 0.7 | 400 | 280.00 |
| Sorondo, Jean-Louis | 05/26/20 | Review general claims objection notice for quality assurance. | 0.3 | 650 | 195.00 |
| Berardino, Emma | 05/26/20 | Finalize Exhibit to 10th Omnibus Objection to Claims. | 0.7 | 400 | 280.00 |
| Berardino, Emma | 05/26/20 | Aggregate data for 10th Omnibus Objection to Claims. | 0.9 | 400 | 360.00 |
| Berardino, Emma | 05/26/20 | Draft exhibit to 10th Omnibus Objection to Claims. | 1.9 | 400 | 760.00 |
| Martin, Timothy | 05/26/20 | Prepare summary of remaining claim objections. | 1.2 | 800 | 960.00 |
| Berardino, Emma | 05/27/20 | Review and final reconciliation of 10th and 11th Omnibus Objections to Claims. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 05/27/20 | Draft noticing list for 10th and 11th Omnibus Objections to Claims. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 05/27/20 | Draft Exhibit to 11th Omnibus Objection to Claims. | 1.9 | 400 | 760.00 |
| Sorondo, Jean-Louis | 05/27/20 | Review 10th and 11th Omnibus Objection notices. | 0.4 | 650 | 260.00 |
| Berardino, Emma | 05/28/20 | Create PDF package of all support related to 6th and 7th Omnibus Objections to Shapiro filed claims. | 1.1 | 400 | 440.00 |
| Berardino, Emma | 05/28/20 | Review and reconcile affidavit regarding 6th and 7th Omnibus Objections to Shapiro filed claims. | 2.9 | 400 | 1,160.00 |
| Sorondo, Jean-Louis | 05/28/20 | Review AF Consultores claims and update notice email addresses for their claims. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 05/28/20 | Update claim status table for 10th and 11th Omnibus Objections to Claims. | 0.9 | 650 | 585.00 |
| Martin, Timothy | 05/28/20 | Review and edit my affidavit regarding claim objections. | 2.6 | 800 | 2,080.00 |
| Berardino, Emma | 05/28/20 | Quality control claim register following updates. | 1.7 | 400 | 680.00 |
| Sorondo, Jean-Louis | 05/28/20 | Update claim status table with claim transfers. | 0.7 | 650 | 455.00 |
| Boll, Gavin | 05/28/20 | Update Telexfree registry for duplicate emails. | 0.3 | 265 | 79.50 |
| Martin, Timothy | 05/28/20 | Review ePOC criteria regarding aggregations. | 1.2 | 800 | 960.00 |
| Berardino, Emma | 05/29/20 | Draft User Account Net Equity for claim number 82873-000 ahead of Bankruptcy Court hearing. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 05/29/20 | Draft Counterparty Summary for claim number 82873-000 ahead of Bankruptcy Court hearing. | 0.9 | 400 | 360.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|------|----------|
| Berardino, Emma | 05/29/20 | Research regarding noticing dates and receipt information for claim number 82873-000. | 1.1 | 400 | 440.00 |
| Sorondo, Jean-Louis | 05/29/20 | Research and respond to AF Consultores claim inquiries. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 05/29/20 | Review claimant user account information for hearing. | 0.2 | 650 | 130.00 |
| Sorondo, Jean-Louis | 05/29/20 | Research and respond to disputed claim. | 0.2 | 650 | 130.00 |
| Berardino, Emma | 05/31/20 | Create summary of disputed AF Consultores claims ahead of June 2 hearing in the Bankruptcy Court. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 06/01/20 | Finalize summary of AF Consultores 9th Omnibus Objection claims ahead of hearing preparation call with Counsel. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 06/01/20 | Finalize details for AF Consultores duplicate claims in preparation for hearing. | 1.5 | 400 | 600.00 |
| Berardino, Emma | 06/01/20 | Draft email correspondence packages for AF Consultores claims prior to hearing. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 06/01/20 | Review of claim 07271-000 where a later filed duplicate was withdrawn. | 0.6 | 400 | 240.00 |
| Berardino, Emma | 06/01/20 | Summarize breakout of all 7,022 AF Consultores claims filed. | 0.5 | 400 | 200.00 |
| Sorondo, Jean-Louis | 06/01/20 | Research claims inquiries and send to AF Consultores. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 06/02/20 | Review updated claim status resulting from hearing and update database. | 1.6 | 650 | 1,040.00 |
| Berardino, Emma | 06/02/20 | Modify AF Consultores claims summary to include feedback from Counsel. | 1.1 | 400 | 440.00 |
| Berardino, Emma | 06/02/20 | Attend telephonic hearing for 9th Omnibus Objection to claims. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 06/02/20 | Update claims register to reflect results of June 2 hearing. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 06/02/20 | Review duplicate claim 21842-000 and related correspondence. | 0.8 | 400 | 320.00 |
| Martin, Timothy | 06/02/20 | Review and analyze support for claims subject to hearings. | 3.4 | 800 | 2,720.00 |
| Berardino, Emma | 06/02/20 | Review proposed order for 9th Omnibus Objection to Claims. | 0.6 | 400 | 240.00 |
| Berardino, Emma | 06/02/20 | Correspond with AF Consultores regarding claim 21842-000. | 0.4 | 400 | 160.00 |
| Sorondo, Jean-Louis | 06/02/20 | Lookup claim details and forward to Trustee. | 0.2 | 650 | 130.00 |
| Berardino, Emma | 06/03/20 | Create User Account Net Equity and Counterparty Summary for Shapiro claim 58717-000. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 06/03/20 | Modify support binders for Shapiro claim numbers 130454-000 and 131265-000. | 0.9 | 400 | 360.00 |
| Berardino, Emma | 06/03/20 | Create support binder for Shapiro claim 58717-000. | 0.6 | 400 | 240.00 |
| Berardino, Emma | 06/04/20 | Finalize support binder for Shapiro claim 131265-000 and adjust the narrative to address additional support provided. | 0.8 | 400 | 320.00 |
| Berardino, Emma | 06/04/20 | Create User Account Net Equity summaries for disputed AF Consultores claims. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 06/04/20 | Create Counterparty Summaries for disputed AF Consultores claims. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 06/04/20 | Draft support packages for disputed AF Consultores claims. | 1.7 | 400 | 680.00 |
| Martin, Timothy | 06/04/20 | Analyze support related to AF Consultores objections. | 2.1 | 800 | 1,680.00 |
| Berardino, Emma | 06/04/20 | Modify support binder for Shapiro claim 122721-000. | 0.7 | 400 | 280.00 |
| Sorondo, Jean-Louis | 06/04/20 | Research chargeback information for Shapiro claim. | 0.4 | 650 | 260.00 |
| Sorondo, Jean-Louis | 06/05/20 | Research and reconcile various duplicate claim number issues with AF Consultores and update register. | 3.3 | 650 | 2,145.00 |
| Sorondo, Jean-Louis | 06/05/20 | Research various claim issues for AF Consultores. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 06/08/20 | Prepare complete, reconciled list of all AF Consultores claims and forward to T. Martin (HBA) for review and discussion. | 3.1 | 650 | 2,015.00 |
| Berardino, Emma | 06/08/20 | Compile support for Shapiro Affidavit for claims related to 6th and 7th Omnibus Objections. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 06/08/20 | Review and tie-out Shapiro Affidavit for claims related to 6th and 7th Omnibus Objections. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 06/08/20 | Review summary of conditionally allowed and disputed AF Consultores claims. | 1.3 | 400 | 520.00 |
| Martin, Timothy | 06/08/20 | Annotate revisions to supporting schedules to Third Affidavit. | 0.3 | 800 | 240.00 |
| Berardino, Emma | 06/08/20 | Modify support exhibits for Shapiro Affidavit claims. | 1.4 | 400 | 560.00 |
| Sorondo, Jean-Louis | 06/09/20 | Call with M. Llenas at AF Consultores to discuss unresolved claims. | 0.5 | 650 | 325.00 |
| Martin, Timothy | 06/09/20 | Review of supporting schedules to Third Affidavit. | 0.9 | 800 | 720.00 |
| Sorondo, Jean-Louis | 06/10/20 | Prepare updated schedule of claims and update database with claim specific comments on unresolved claims. | 2.2 | 650 | 1,430.00 |

EXHIBIT D-7

TELEXFREE
Services Relating to Claim Objections
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|--|-------------|---|-----------------------|-------------|-------------------------------|
| Berardino, Emma | 06/11/20 | Incorporate final changes into Third Affidavit of T. Martin regarding 6th and 7th Omnibus Objections. | 1.2 | 400 | 480.00 |
| Martin, Timothy | 06/11/20 | Review, edit and comment on Third Affidavit in support of Trustee's objections to claims. | 1.6 | 800 | 1,280.00 |
| Berardino, Emma | 06/11/20 | Review docketed responses regarding non-participant claims 155 and 158. | 0.7 | 400 | 280.00 |
| Martin, Timothy | 06/12/20 | Review supporting schedules to Third Affidavit. | 1.2 | 800 | 960.00 |
| Sorondo, Jean-Louis | 06/15/20 | Research various claim information requests. | 0.8 | 650 | 520.00 |
| Martin, Timothy | 06/16/20 | Review and analyze data related to credit card chargebacks in connection with response from creditor. | 0.4 | 800 | 320.00 |
| Berardino, Emma | 06/16/20 | Review Bankruptcy Court docket for information regarding late filed claim 132129-000. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 06/16/20 | Reconcile settled claims filed by Jordan Shapiro's office. | 1.3 | 400 | 520.00 |
| Berardino, Emma | 06/17/20 | Draft and review User Account Net Equity for claim 132129-000. | 0.7 | 400 | 280.00 |
| Martin, Timothy | 06/17/20 | Analyze documents received in support of claim objections. | 0.4 | 800 | 320.00 |
| Berardino, Emma | 06/18/20 | Review counterparty transactions and determine new net Equity for related claims 132129-000, 67238-000, and 55502-000. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 06/18/20 | Compile claim and objection information for a group of claim inquiries sent to Murphy and King. | 0.7 | 400 | 280.00 |
| Berardino, Emma | 06/21/20 | Review of stipulation regarding settled Shapiro claims. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 06/24/20 | Further analysis of the Garcia Family's claims ahead of June 30 Hearing. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 06/25/20 | Prepare summary of categories of June 30 hearing claims. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 06/30/20 | Review pleadings related to the June 30th hearing regarding the 6th and 7th Omnibus Objections and the 26th and 33rd Motions to Disallow Net Winner Claims. | 0.7 | 400 | 280.00 |
| Berardino, Emma | 06/30/20 | Complete final preparation for June 30 hearing in the Bankruptcy Court. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 06/30/20 | Attend June 30 hearing in the Bankruptcy Court regarding claims. | 1.6 | 400 | 640.00 |
| Sorondo, Jean-Louis | 06/30/20 | Research SIG and claimant data for June 30 hearing. | 0.5 | 650 | 325.00 |
| Martin, Timothy | 06/30/20 | Participate in hearing regarding claimant objections. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 06/30/20 | Prepare for hearing regarding claimant objections. | 0.8 | 800 | 640.00 |
| Total Services Relating to Claim Objections | | | <u>3,420.3</u> | | <u>\$ 1,841,387.00</u> |

EXHIBIT D-8

TELEXFREE

Travel

April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|-----------------------|----------|---|------------|-----------|-------------------|
| Shrock-Kueber, Breann | 05/02/18 | Travel from DTW to LGA. | 2.0 | \$ 400 | \$ 800.00 |
| Shrock-Kueber, Breann | 05/03/18 | Travel from NYC to DTW. | 2.0 | 400 | 800.00 |
| McCormack, David | 01/15/19 | Travel to Boston to attend claims and objections meeting and community group meeting. | 2.0 | 475 | 950.00 |
| McCormack, David | 01/19/19 | Travel to Boston to attend claims and objections meeting and community group meeting (Return Travel). | 2.0 | 475 | 950.00 |
| Total Travel | | | <u>8.0</u> | <u>\$</u> | <u>3,500.00</u> * |

* See Exhibit A for 50% travel reduction.

EXHIBIT D-9

TELEXFREE
Services Relating to Communications with Creditors
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|--|------|--------|-----------|
| Martin, Timothy | 04/06/18 | Call with creditors regarding claims. | 0.8 | \$ 800 | \$ 640.00 |
| Martin, Timothy | 04/17/18 | Review of questions received through portal. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 05/29/18 | Prepare draft status report for Trustee. | 1.4 | 800 | 1,120.00 |
| McCormack, David | 07/05/18 | Coordinate translation of Notice of Proposed Resolution of Claim into Brazilian, Portuguese, Latin, American, Spanish. | 0.6 | 475 | 285.00 |
| McCormack, David | 07/09/18 | Review Brazilian Portuguese / Latin American translation of Notice of Proposed Resolution of Claim. | 0.6 | 475 | 285.00 |
| McCormack, David | 07/10/18 | Compile additional language for translation based on updates to Notice of Proposed Resolution of Claim and related email. | 1.2 | 475 | 570.00 |
| McCormack, David | 07/16/18 | Compile additional changes to translations based on updated language. | 0.7 | 475 | 332.50 |
| McCormack, David | 07/23/18 | Compile email packages including Notices of Proposed Resolution of Claim, reconciliation, and Exhibit A-1 for top 70 claims. | 2.5 | 475 | 1,187.50 |
| McCormack, David | 07/24/18 | Finalize distribution of Notice of Proposed Resolution of Claim emails, including Exhibit A-1 and claim files, to top 70 creditors. | 3.2 | 475 | 1,520.00 |
| Martin, Timothy | 07/30/18 | Call with Dominican claimants regarding process. | 1.2 | 800 | 960.00 |
| Martin, Timothy | 07/30/18 | Prepare for call with Dominican claimants. | 0.6 | 800 | 480.00 |
| McCormack, David | 08/02/18 | Draft email responses for claimants who responded to the Notice of Proposed Resolution of claim. | 2.1 | 475 | 997.50 |
| McCormack, David | 08/13/18 | Monitor responses received from first 1,000 Notices of Proposed Resolution of Claim sent out. | 1.9 | 475 | 902.50 |
| McCormack, David | 08/15/18 | Review responses received for undelivered emails and compare to notice email information entered into ePOC. | 1.6 | 475 | 760.00 |
| McCormack, David | 08/22/18 | Participate in call with AF Consultores regarding certain claims they filed and the related CPF data. | 0.9 | 475 | 427.50 |
| McCormack, David | 08/23/18 | Review initial results of email disposition analysis for first batch of claims sent by BMC. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 08/24/18 | Review email responses to objections and update claim register as needed. | 3.0 | 650 | 1,950.00 |
| Sorondo, Jean-Louis | 08/27/18 | Translate and review email responses to objections and update claim register. | 3.2 | 650 | 2,080.00 |
| McCormack, David | 08/29/18 | Review and respond to Participant inquiries sent directly to Huron mailboxes as opposed to claimresponse@telexfreeclaims.com. | 0.9 | 475 | 427.50 |
| Sorondo, Jean-Louis | 08/29/18 | Review email responses to objections and update claim register. | 2.5 | 650 | 1,625.00 |
| McCormack, David | 09/04/18 | Review new Claim Responses received to different mailboxes. | 0.6 | 475 | 285.00 |
| Sorondo, Jean-Louis | 09/04/18 | Review emails received in claim response mailbox. | 1.6 | 650 | 1,040.00 |
| McCormack, David | 09/06/18 | Participate in call with AF Consultores regarding documentation necessary for claims objected to. | 0.7 | 475 | 332.50 |
| Sorondo, Jean-Louis | 09/06/18 | Review claim objection response emails and update claim register. | 2.6 | 650 | 1,690.00 |
| Martin, Timothy | 09/06/18 | Respond to emails from creditors regarding claims process. | 0.8 | 800 | 640.00 |
| McCormack, David | 09/13/18 | Continue to draft email responses for claimants who respond to the Notice of Proposed Resolution of Claim, and update based on Claim Responses received to date. | 2.3 | 475 | 1,092.50 |
| McCormack, David | 09/14/18 | Review Claim Responses sent to M&K as opposed to through the claimresponse@telexfreeclaims.com mailbox and determine status of claimants. | 1.7 | 475 | 807.50 |
| Martin, Timothy | 09/19/18 | Correspond with counsel regarding claims. | 0.1 | 800 | 80.00 |
| McCormack, David | 09/26/18 | Finalize draft email responses for claimants who responded to the Notice of Proposed Resolution of Claim, and update based on Claim Responses received to date. | 1.8 | 475 | 855.00 |
| McCormack, David | 09/26/18 | Update email responses for claimants who responded to the Notice of Proposed Resolution of Claim based on comments and edits from M&K. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 10/02/18 | Review claim objection email correspondence. | 2.6 | 650 | 1,690.00 |
| McCormack, David | 10/04/18 | Correspond with T. Martin (HBA) to address new objection/claim presentation. | 0.3 | 475 | 142.50 |
| Sorondo, Jean-Louis | 10/04/18 | Review claim objection correspondence and update claim register. | 1.3 | 650 | 845.00 |
| Sorondo, Jean-Louis | 10/08/18 | Review claim objection correspondence and update claims register. | 1.6 | 650 | 1,040.00 |
| Martin, Timothy | 10/15/18 | Review email claim correspondence and responses to claim objections. | 3.1 | 800 | 2,480.00 |
| Sorondo, Jean-Louis | 10/16/18 | Review claim correspondence in claim response mailbox. | 1.9 | 650 | 1,235.00 |
| Martin, Timothy | 10/19/18 | Review and edit responses to emails regarding questions on claims. | 0.9 | 800 | 720.00 |

| | | | | | |
|---------------------|----------|--|-----|-----|----------|
| Martin, Timothy | 10/24/18 | Draft correspondence to creditors. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 10/25/18 | Review non-responding objections for preparation of notices. | 2.4 | 800 | 1,920.00 |
| Martin, Timothy | 10/25/18 | Draft notices for claims objections. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 10/26/18 | Arrange for translation of notices. | 0.3 | 800 | 240.00 |
| McCormack, David | 11/05/18 | Review revised Notices of Claim Allowance / Disallowance and Affidavit of Claim Allowance based on revisions made by M&K. | 1.3 | 475 | 617.50 |
| Martin, Timothy | 11/05/18 | Draft email to translation company for services. | 0.1 | 800 | 80.00 |
| McCormack, David | 11/06/18 | Update Notices of Claim Allowance / Disallowance and Affidavit of Claim Allowance Portuguese and Spanish versions based on wording changes requested by M&K. | 1.3 | 475 | 617.50 |
| Martin, Timothy | 11/07/18 | Review translations received from vendor. | 0.4 | 800 | 320.00 |
| McCormack, David | 11/07/18 | Review updated email data for emails received into the claimresponse@telexfreeclaims.com mailbox since October 24. | 2.3 | 475 | 1,092.50 |
| McCormack, David | 11/12/18 | Arrange language translation services for Notices of Claim Allowance / Disallowance. | 0.3 | 475 | 142.50 |
| Martin, Timothy | 11/13/18 | Review translation requirements for noticing. | 0.6 | 800 | 480.00 |
| McCormack, David | 11/14/18 | Review translations received for Notice of Claim Allowance / Disallowance emails and distribute to KCC. | 1.1 | 475 | 522.50 |
| Sorondo, Jean-Louis | 11/14/18 | Review email correspondence from claimants. | 1.7 | 650 | 1,105.00 |
| McCormack, David | 11/15/18 | Review translations received for text of mail to be included in physical mailing for claimants who did not receive the Notice of Proposed Claim Allowance and edit as appropriate. | 1.8 | 475 | 855.00 |
| McCormack, David | 11/16/18 | Correspond with KCC regarding various noticing issues, including ability to include claim number in body of email, potential for tracking email disposition, and related concerns. | 0.6 | 475 | 285.00 |
| Martin, Timothy | 11/16/18 | Correspond with Jeff Miller (KCC) regarding protocol for notices. | 0.2 | 800 | 160.00 |
| McCormack, David | 11/28/18 | Correspond with KCC regarding updates to notice file. | 0.3 | 475 | 142.50 |
| McCormack, David | 11/29/18 | Draft schedule to notice the Shapiro & Hender claimants that their claims were under review. | 0.9 | 475 | 427.50 |
| McCormack, David | 11/29/18 | Draft schedule to notice AF Consultores claimants that their claims were under review. | 1.5 | 475 | 712.50 |
| McCormack, David | 11/29/18 | Draft schedule to notice Walter Jabs claimants that their claims were under review. | 1.3 | 475 | 617.50 |
| Sorondo, Jean-Louis | 11/30/18 | Review claim correspondences and responses, and update claim register with current claim status. | 3.5 | 650 | 2,275.00 |
| McCormack, David | 12/03/18 | Review and categorize emails received from claimants through November. | 2.1 | 475 | 997.50 |
| McCormack, David | 12/05/18 | Call claimants who left messages with counsel through December 3 to instruct them on next steps in disputing claim determinations. | 2.3 | 475 | 1,092.50 |
| McCormack, David | 12/05/18 | Update claim register to reflect calls and emails received through December 3. | 1.4 | 475 | 665.00 |
| McCormack, David | 12/06/18 | Call claimants who left messages with counsel through December 5 to instruct them on next steps in disputing claim determinations. | 1.6 | 475 | 760.00 |
| McCormack, David | 12/06/18 | Review additional emails sent to counsel through December 5 and update claim register to reflect same. | 1.1 | 475 | 522.50 |
| McCormack, David | 12/06/18 | Update claim register to reflect calls and emails received through December 5. | 0.5 | 475 | 237.50 |
| McCormack, David | 12/07/18 | Continue calls to Participants who left messages with counsel and inform them of next steps in the claim process, including steps to dispute Notices of Claim Disallowance. | 1.8 | 475 | 855.00 |
| McCormack, David | 12/07/18 | Prepare emails to large filers of multiple claims to inform them (on a batch basis) of the status of their filed claims and next steps. | 2.3 | 475 | 1,092.50 |
| McCormack, David | 12/07/18 | Participate on a call with AF Consultores regarding progress and next steps. | 0.8 | 475 | 380.00 |
| McCormack, David | 12/10/18 | Review additional emails sent to counsel through December 7 and update claim register to reflect same. | 1.3 | 475 | 617.50 |
| McCormack, David | 12/10/18 | Review batch emails sent by counsel that bounced back and update claim register with status of same. | 1.0 | 475 | 475.00 |
| McCormack, David | 12/10/18 | Correspond with claimants that sent additional emails through the claims mailbox. | 1.1 | 475 | 522.50 |
| McCormack, David | 12/10/18 | Update claim register to reflect emails received through December 7. | 0.9 | 475 | 427.50 |
| Martin, Timothy | 12/10/18 | Draft email to creditor regarding objection. | 0.1 | 800 | 80.00 |
| McCormack, David | 12/11/18 | Review additional emails sent to counsel through December 10 and update claim register to reflect same. | 2.3 | 475 | 1,092.50 |
| McCormack, David | 12/11/18 | Review additional claim inquiries sent by counsel and correspond with Participants on the same. | 0.8 | 475 | 380.00 |
| Sorondo, Jean-Louis | 12/11/18 | Continue contacting claimants by phone, updating list and providing court deadlines. | 2.7 | 650 | 1,755.00 |
| McCormack, David | 12/11/18 | Update claim register to reflect emails received through December 10. | 0.7 | 475 | 332.50 |

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| McCormack, David | 12/14/18 | Review log of calls received by counsel from claimants through December 13, call respective claimants, and update phone log to reflect communications. | 1.2 | 475 | 570.00 |
| McCormack, David | 12/14/18 | Correspond with KCC about email disposition reporting for certain emails. | 0.4 | 475 | 190.00 |
| McCormack, David | 12/17/18 | Review additional emails and calls received by counsel through December 17 and update claim register accordingly. | 1.6 | 475 | 760.00 |
| McCormack, David | 12/17/18 | Update claim register to reflect emails received through December 17. | 1.2 | 475 | 570.00 |
| Sorondo, Jean-Louis | 12/18/18 | Review claim correspondence and identify claimants needing to update contact information. | 1.8 | 650 | 1,170.00 |
| McCormack, David | 12/18/18 | Review additional correspondence from certain claimants and respond appropriately. | 1.7 | 475 | 807.50 |
| McCormack, David | 12/19/18 | Update email and phone call log to include latest communication received from counsel and through mailbox. | 0.9 | 475 | 427.50 |
| McCormack, David | 12/20/18 | Review email disposition report provided by KCC and analyze to determine proportion of emails delivered and read. | 1.2 | 475 | 570.00 |
| McCormack, David | 12/21/18 | Review additional emails and calls received through counsel and update claim register / log of communication to reflect status. | 1.7 | 475 | 807.50 |
| Sorondo, Jean-Louis | 12/26/18 | Review claim correspondence and update noticing information on claims. | 2.3 | 650 | 1,495.00 |
| McCormack, David | 12/28/18 | Review log of calls received by counsel from claimants through December 21, call claimants to provide guidance, and update phone log to reflect communications. | 1.2 | 475 | 570.00 |
| Martin, Timothy | 12/28/18 | Correspond with KCC regarding emails bounced back from servers. | 0.2 | 800 | 160.00 |
| McCormack, David | 01/02/19 | Review log of calls received by counsel from claimants through December 31, call claimants to provide information, and update phone log to reflect communications. | 1.2 | 475 | 570.00 |
| McCormack, David | 01/03/19 | Update claim register to reflect updated status for certain claimants based on correspondence received to date. | 1.4 | 475 | 665.00 |
| McCormack, David | 01/04/19 | Review additional correspondence received through counsel as of January 4 and update claim register to reflect accordingly. | 0.7 | 475 | 332.50 |
| McCormack, David | 01/08/19 | Analyze claims were the correspondence received and the email on file differed. | 0.4 | 475 | 190.00 |
| McCormack, David | 01/09/19 | Review additional emails received through counsel by January 8 and update claim register accordingly. | 0.3 | 475 | 142.50 |
| McCormack, David | 01/10/19 | Finalize analysis for claims were the correspondence received differed from the email on file. | 1.7 | 475 | 807.50 |
| McCormack, David | 01/11/19 | Update claim register to reflect additional correspondence received by counsel through January 10. | 0.6 | 475 | 285.00 |
| McCormack, David | 01/11/19 | Update claim register to reflect correspondence with claimants through January 10. | 0.4 | 475 | 190.00 |
| McCormack, David | 01/14/19 | Update claim register to reflect additional correspondences and communications from claimants, and latest claim status. | 0.9 | 475 | 427.50 |
| McCormack, David | 01/16/19 | Begin drafting presentation for use in community meeting. | 1.6 | 475 | 760.00 |
| McCormack, David | 01/17/19 | Update claim register to reflect additional correspondence and communications through January 16. | 0.7 | 475 | 332.50 |
| McCormack, David | 01/18/19 | Review identified duplicate claims against correspondence from claimants and the claim register to determine which claims are duplicates or require further review. | 1.7 | 475 | 807.50 |
| McCormack, David | 01/18/19 | Attend community meeting and related follow-up. | 3.0 | 475 | 1,425.00 |
| McCormack, David | 01/23/19 | Update claim register to reflect status of Notices of Claim Allowance / Disallowance based on additional correspondence and emails. | 0.8 | 475 | 380.00 |
| Sorondo, Jean-Louis | 01/23/19 | Update claim register and setup E. Berardino (HBA) on email review with categories. | 1.1 | 650 | 715.00 |
| Berardino, Emma | 01/23/19 | Update claim register per email responses overview meeting with J. Sorondo (HBA). | 1.7 | 400 | 680.00 |
| McCormack, David | 01/23/19 | Review email disposition analysis and correspond with KCC re same. | 1.1 | 475 | 522.50 |
| Berardino, Emma | 01/24/19 | Review Claim Response email and data collection for emails received for the remainder of 11/27/18 - 11/28/18. | 3.6 | 400 | 1,440.00 |
| Berardino, Emma | 01/24/19 | Review Claim Response email and data collection for emails received 11/26/18 - 11/27/18. | 3.2 | 400 | 1,280.00 |
| Berardino, Emma | 01/25/19 | Review Claim Response email and data collection for emails received 11/29/18. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 01/25/19 | Review Claim Response email and data collection for emails received 11/30/18. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 01/28/19 | Review Claim Response email and data collection for emails received 12/1/18 - 12/2/18. | 3.3 | 400 | 1,320.00 |

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| Berardino, Emma | 01/28/19 | Review Claim Response email and data collection for emails received 12/3/18 - 12/4/18. | 2.8 | 400 | 1,120.00 |
| McCormack, David | 01/29/19 | Update claim register to reflect current status of claims based on correspondence and court filings. | 1.8 | 475 | 855.00 |
| Berardino, Emma | 01/29/19 | Review Claim Response email and data collection for emails received 12/5/18 - 12/7/18. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 01/30/19 | Review Claim Response email and data collection for emails received 12/9/18. | 3.9 | 400 | 1,560.00 |
| Berardino, Emma | 01/30/19 | Review Claim Response email and data collection for emails received 12/8/18. | 3.7 | 400 | 1,480.00 |
| McCormack, David | 01/31/19 | Update analysis for Chelsea Collaborative based on internal review and discussion. | 1.4 | 475 | 665.00 |
| Martin, Timothy | 01/31/19 | Review of translated documents received from translation service. | 0.6 | 800 | 480.00 |
| Berardino, Emma | 01/31/19 | Review Claim Response email and data collection for emails received 12/10/18 - 12/12/18. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 01/31/19 | Review Claim Response email and data collection for emails received 12/13/18 - 12/14/18. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 02/01/19 | Review Claim Response email and data collection for emails received 12/14/18 - 12/17/18. | 3.4 | 400 | 1,360.00 |
| McCormack, David | 02/04/19 | Update claim register to reflect additional correspondences and other communications with claimants through February 1. | 1.3 | 475 | 617.50 |
| Berardino, Emma | 02/04/19 | Review Claim Response email and data collection for emails received the remainder of 12/18/18 - 12/19/18. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 02/04/19 | Review Claim Response email and data collection for emails received 12/17/18 - 12/18/18. | 3.7 | 400 | 1,480.00 |
| Berardino, Emma | 02/05/19 | Review Claim Response email and data collection for emails received the remainder of 12/22/18 - 12/23/18. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 02/05/19 | Review Claim Response email and data collection for emails received 12/20/18 - 12/22/18. | 3.6 | 400 | 1,440.00 |
| Berardino, Emma | 02/06/19 | Review Claim Response email and data collection for emails received the remainder of 12/25/18 - 12/26/18. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 02/06/19 | Review Claim Response email and data collection for emails received 12/24/18 - 12/25/18. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 02/07/19 | Finalize claims packages with claim, correspondence to date, and Net Equity information for claims over \$1 million for which correspondence was undeliverable. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 02/07/19 | Prepare claims packages with claim, correspondence to date, and Net Equity information for claims over \$1 million for which correspondence was undeliverable. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 02/07/19 | Review Claim Response email and data collection for emails received 12/27/18 - 12/28/18. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 02/07/19 | Review Claim Response email and data collection for emails received 12/29/18 - 12/30/18. | 2.3 | 400 | 920.00 |
| Sorondo, Jean-Louis | 02/08/19 | Correspond with T. Martin and E. Berardino (both HBA) to address NPCA / D for largest claims. | 0.2 | 650 | 130.00 |
| Berardino, Emma | 02/08/19 | Review Claim Response email and data collection for emails received 12/31/18 - 1/1/19. | 3.1 | 400 | 1,240.00 |
| Sorondo, Jean-Louis | 02/08/19 | Research individual claims per correspondence with claimant. | 0.5 | 650 | 325.00 |
| Berardino, Emma | 02/11/19 | Review Claim Response and data collection for emails received prior to the Notices of Claim Allowance and Disallowance send date. | 2.3 | 400 | 920.00 |
| Martin, Timothy | 02/11/19 | Review emails received from creditors regarding claims. | 2.4 | 800 | 1,920.00 |
| Berardino, Emma | 02/12/19 | Review Claim Response email and data collection for late responses to Notices of Claim Allowance and Disallowance from 1/1/19 - 1/5/19. | 3.3 | 400 | 1,320.00 |
| Berardino, Emma | 02/12/19 | Review Claim Response email and data collection for late responses to Notices of Claim Allowance and Disallowance from 1/6/19 - 1/9/19. | 3.2 | 400 | 1,280.00 |
| McCormack, David | 02/12/19 | Update claim register to reflect additional correspondence and communication, and update claim status through February 8. | 1.9 | 475 | 902.50 |
| Berardino, Emma | 02/14/19 | Correspond with Jordean Silva Faria (Claim no. 67849-000) who provided User Account detail to support his claim. | 1.5 | 400 | 600.00 |
| Martin, Timothy | 02/14/19 | Review and respond to counsel's edits to creditor voicemail line. | 0.3 | 800 | 240.00 |
| Berardino, Emma | 02/15/19 | Review Claim Response email and data collection for late responses to Notices of Claim Allowance and Disallowance from 1/10/19 - 1/14/19. | 3.4 | 400 | 1,360.00 |
| Berardino, Emma | 02/15/19 | Review Claim Response email and data collection for late responses to Notices of Claim Allowance and Disallowance from 1/15/19 - 1/17/19. | 2.9 | 400 | 1,160.00 |
| McCormack, David | 02/15/19 | Update claim register to reflect additional correspondence and communication, and updated claim status, through February 15. | 1.8 | 475 | 855.00 |
| Berardino, Emma | 02/18/19 | Review Claim Response email and data collection for late responses to Notices of Claim Allowance and Disallowance from 1/19/19 - 1/22/19. | 3.1 | 400 | 1,240.00 |

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| Berardino, Emma | 02/18/19 | Review Claim Response email and data collection for late responses to Notices of Claim Allowance and Disallowance from 1/17/19 - 1/18/19. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 02/18/19 | Review Claim Response email and data collection for late responses to Notices of Claim Allowance and Disallowance from 1/23/19 - 1/24/19. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 02/19/19 | Review Claim Response email and data collection for late responses to Notices of Claim Allowance and Disallowance from the remainder of 1/24/19 - 1/27/19. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 02/19/19 | Review Claim Response email and data collection for late responses to Notices of Claim Allowance and Disallowance from 1/28/19 - 1/31/19. | 3.2 | 400 | 1,280.00 |
| Berardino, Emma | 02/19/19 | Update call log and correspond with claimants who called M&K the week of 2/11/19. | 1.4 | 400 | 560.00 |
| Sorondo, Jean-Louis | 02/19/19 | Review claimant correspondence pertaining to objections. | 1.9 | 650 | 1,235.00 |
| Berardino, Emma | 02/20/19 | Review Claim Response email and data collection for late responses to Notices of Claim Allowance and Disallowance from the remainder of 2/4/19 to 2/7/19. | 3.3 | 400 | 1,320.00 |
| Berardino, Emma | 02/20/19 | Review Claim Response email and data collection for late responses to Notices of Claim Allowance and Disallowance from 2/8/19 to 2/10/19. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 02/20/19 | Review Claim Response email and data collection for late responses to Notices of Claim Allowance and Disallowance from 2/1/19 to 2/4/19. | 1.7 | 400 | 680.00 |
| Martin, Timothy | 02/20/19 | Review email correspondence from claimants regarding claims process. | 2.2 | 800 | 1,760.00 |
| Berardino, Emma | 02/22/19 | Review Claim Response email and data collection for late responses to Notices of Claim Allowance and Disallowance from the remainder of 2/10/19 to 2/17/19. | 3.7 | 400 | 1,480.00 |
| Berardino, Emma | 02/22/19 | Review Claim Response email and data collection for late responses to Notices of Claim Allowance and Disallowance from 2/18/19 to present date of 2/22/19. | 3.1 | 400 | 1,240.00 |
| McCormack, David | 02/22/19 | Update claim register to reflect additional correspondence and communication, and update claim status through February 22. | 0.9 | 475 | 427.50 |
| Sorondo, Jean-Louis | 02/22/19 | Perform claim research in correspondence and management portal. | 2.7 | 650 | 1,755.00 |
| McCormack, David | 02/24/19 | Review additional correspondence received from counsel. | 0.4 | 475 | 190.00 |
| Martin, Timothy | 02/25/19 | Review of correspondence from claimants regarding claims process. | 1.8 | 800 | 1,440.00 |
| Berardino, Emma | 02/26/19 | Correspond with claimants who called M&K from 2/20/19 to 2/26/19. | 3.9 | 400 | 1,560.00 |
| Sorondo, Jean-Louis | 02/27/19 | Review notices of proposed claim resolution for translation purposes. | 1.8 | 650 | 1,170.00 |
| Berardino, Emma | 02/28/19 | Draft additional responses to claimants who emailed regarding claims that had not been objected to (Conditionally Allowed Claims) and were still considered valid claims. | 3.5 | 400 | 1,400.00 |
| Berardino, Emma | 02/28/19 | Respond to claimants who emailed regarding claims that were not objected to (Conditionally Allowed Claims) and were still considered valid claims. | 2.4 | 400 | 960.00 |
| Martin, Timothy | 03/01/19 | Review creditor responses in claim response mailbox. | 0.8 | 800 | 640.00 |
| Sorondo, Jean-Louis | 03/01/19 | Review objection response emails from claimants. | 1.8 | 650 | 1,170.00 |
| Berardino, Emma | 03/04/19 | Respond to claimants over the phone requesting further information on their claims and instructing them on next steps. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 03/04/19 | Continue to respond to Claim Response emails requesting clarification on why their claim was disallowed and instructing them on next steps. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 03/04/19 | Email responses to claimants requesting clarification on why their claim was disallowed and instructing them on next steps. | 3.1 | 400 | 1,240.00 |
| Martin, Timothy | 03/04/19 | Analyze email correspondence to specific creditor and prepare response. | 1.2 | 800 | 960.00 |
| Berardino, Emma | 03/05/19 | Respond to claimants who provided substantive responses requesting more information and clarification in order to review their claim. | 3.9 | 400 | 1,560.00 |
| Berardino, Emma | 03/06/19 | Return calls regarding claims on the M&K call log through 3/6/19. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 03/08/19 | Research and respond to Claim Response emails received through 3/8/19. | 3.9 | 400 | 1,560.00 |
| Berardino, Emma | 03/12/19 | Discuss claims status summary and the need for a Court Status Report with the Trustee. | 1.0 | 400 | 400.00 |
| Berardino, Emma | 03/12/19 | Revise claims status summary for Status Report. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 03/13/19 | Research and respond to Claim Response emails received through 3/13/19. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 03/13/19 | Research and respond to Claim Response emails received through 3/7/19. | 2.9 | 400 | 1,160.00 |
| McCormack, David | 03/14/19 | Review analysis of email statistics, check against KCC data and claim register for consistency. | 1.0 | 475 | 475.00 |
| Sorondo, Jean-Louis | 03/15/19 | Review email correspondence from claimants pertaining to net winner and net zero noticing. | 2.0 | 650 | 1,300.00 |
| Berardino, Emma | 03/15/19 | Review of and correspondence regarding Claimant Olivares, claim number 26313-000. | 1.3 | 400 | 520.00 |
| Martin, Timothy | 03/18/19 | Respond to creditor inquiries in claim response mailbox. | 0.3 | 800 | 240.00 |

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| Berardino, Emma | 03/18/19 | Correspond with claimants who called M&K through 3/15. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 03/21/19 | Contact claimants who filed a response with the court and did not have a claim that was objected to. | 3.3 | 400 | 1,320.00 |
| Berardino, Emma | 03/24/19 | Revise claims status summary in preparation for Court Filed Status Report. | 1.3 | 400 | 520.00 |
| Berardino, Emma | 03/25/19 | Perform additional analysis of claims buckets for Status Report. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 03/25/19 | Aggregate data for Status Report. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 03/25/19 | Correspond with claimants who filed duplicate claims and had a surviving claim to ask whether they would like to withdraw their response. | 3.4 | 400 | 1,360.00 |
| Berardino, Emma | 03/25/19 | Correspond with claimants who called M&K through 3/25/19. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 03/26/19 | Perform additional refinement of Status Report Data Summary. | 2.7 | 400 | 1,080.00 |
| Martin, Timothy | 03/26/19 | Continue to analyze claim status to compile a status report. | 1.1 | 800 | 880.00 |
| Berardino, Emma | 03/26/19 | Update listing of all claims objected to for Status Report. | 2.4 | 400 | 960.00 |
| Martin, Timothy | 03/26/19 | Analyze claim status for the purposes of a status report. | 3.2 | 800 | 2,560.00 |
| Berardino, Emma | 03/26/19 | Draft Status Report Data Summary. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 03/27/19 | Update Status Report Data Summary following discussion with the Trustee. | 3.3 | 400 | 1,320.00 |
| Berardino, Emma | 03/27/19 | Discuss refinements to Status Report Data Summary with the Trustee. | 0.9 | 400 | 360.00 |
| Berardino, Emma | 03/27/19 | Perform additional updates to Status Report Data Summary. | 3.4 | 400 | 1,360.00 |
| McCormack, David | 03/27/19 | Review updated claim register to ensure all correspondence reflected is up-to-date. | 0.7 | 475 | 332.50 |
| McCormack, David | 03/28/19 | Analyze new correspondence from claimants to determine proper email addresses for notices. | 1.2 | 475 | 570.00 |
| Berardino, Emma | 03/29/19 | Continue to refine draft of First Status Report to the Bankruptcy Court. | 3.4 | 400 | 1,360.00 |
| McCormack, David | 03/29/19 | Review guidance and accordingly edit draft status report. | 0.6 | 475 | 285.00 |
| Berardino, Emma | 03/29/19 | Draft of First Status Report to the Bankruptcy Court. | 3.1 | 400 | 1,240.00 |
| Martin, Timothy | 03/29/19 | Prepare schedules for updated status report. | 1.8 | 800 | 1,440.00 |
| Martin, Timothy | 03/29/19 | Review and edit draft status report. | 3.2 | 800 | 2,560.00 |
| McCormack, David | 03/30/19 | Continue review of draft status report and provide comments. | 1.5 | 475 | 712.50 |
| Berardino, Emma | 04/01/19 | Perform additional data aggregation for Status Report Exhibit. | 3.8 | 400 | 1,520.00 |
| Berardino, Emma | 04/01/19 | Discuss First Status Report document with Trustee. | 0.8 | 400 | 320.00 |
| Martin, Timothy | 04/01/19 | Update descriptions in Status Report. | 2.0 | 800 | 1,600.00 |
| Berardino, Emma | 04/01/19 | Review Status Report Data Exhibits. | 3.7 | 400 | 1,480.00 |
| Martin, Timothy | 04/01/19 | Update numbers in Status Report. | 3.3 | 800 | 2,640.00 |
| Berardino, Emma | 04/02/19 | Refine First Status Report Exhibits to incorporate changes. | 2.4 | 400 | 960.00 |
| Martin, Timothy | 04/02/19 | Prepare email to KCC regarding affidavit. | 0.4 | 800 | 320.00 |
| Berardino, Emma | 04/02/19 | Revise the First Status Report. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 04/02/19 | Correspond with Christian Balesca Coba and Gloria Sanchez, TelexFree Participants who reached out to the Department of Justice. | 1.1 | 400 | 440.00 |
| Martin, Timothy | 04/03/19 | Review and edit Status Report. | 1.4 | 800 | 1,120.00 |
| Berardino, Emma | 04/03/19 | Continue correspondence with claimants to clarify the status of their surviving claims and request an agreement or disagreement with the determination. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 04/03/19 | Correspond with claimants to clarify the status of their surviving claims and request an agreement or disagreement with the determination. | 2.7 | 400 | 1,080.00 |
| Sorondo, Jean-Louis | 04/03/19 | Review claim correspondence from AF Consultores based on comments and support. | 2.6 | 650 | 1,690.00 |
| Berardino, Emma | 04/04/19 | Complete draft of First Status Report and related exhibits and send to team for further review. | 3.8 | 400 | 1,520.00 |
| Berardino, Emma | 04/04/19 | Continue to revise First Status Report and related exhibits to incorporate internal guidance. | 3.5 | 400 | 1,400.00 |
| Martin, Timothy | 04/04/19 | Review analyses supporting amounts in Status Report. | 2.8 | 800 | 2,240.00 |
| Berardino, Emma | 04/05/19 | Perform quality check of revised First Status Report and related Exhibits. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 04/05/19 | Tie-out legend for First Status Report and Exhibits. | 3.9 | 400 | 1,560.00 |
| Berardino, Emma | 04/08/19 | Draft First Status Report Attachments for conditionally allowed claims with no response . | 2.4 | 400 | 960.00 |
| Berardino, Emma | 04/08/19 | Draft First Status Report Attachments for disallowed claims with no response. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 04/08/19 | Draft First Status Report - First Affidavit of Claim Disallowance exhibit. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 04/08/19 | Draft First Status Report - First Affidavit of Claim Allowance exhibit. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 04/09/19 | Draft attachment for claims conditionally allowed as filed for First Status Report. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 04/09/19 | Aggregate responses of agreement for First Status Report exhibit. | 2.5 | 400 | 1,000.00 |
| Martin, Timothy | 04/09/19 | Review of claims negotiations for update to Status Report. | 3.7 | 800 | 2,960.00 |
| Berardino, Emma | 04/09/19 | Correspond with L. Thabes about her claim. | 0.8 | 400 | 320.00 |
| Berardino, Emma | 04/10/19 | Update First Status Report attachments. | 2.8 | 400 | 1,120.00 |

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| Martin, Timothy | 04/10/19 | Draft red-line of Status Report. | 0.9 | 800 | 720.00 |
| Berardino, Emma | 04/10/19 | Correspond with Claim Response respondents through 4/1/19. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 04/10/19 | Correspond with Claim Response respondents through 4/9/19. | 2.1 | 400 | 840.00 |
| Martin, Timothy | 04/11/19 | Update Ex. A to Status Report based on comments from Trustee. | 2.6 | 800 | 2,080.00 |
| Berardino, Emma | 04/11/19 | Update Status Report Exhibits to incorporate voided claims. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 04/11/19 | Correspond with claimants who contacted Murphy & King through 4/11/19. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 04/11/19 | Call with Miguel Llenas regarding AF Consultores voided claims. | 1.0 | 400 | 400.00 |
| Berardino, Emma | 04/12/19 | Refine the Electronic Files put on KCC's website referenced in the First Status Report. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 04/12/19 | Generate Electronic Files for KCC's website referenced in the First Status Report. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 04/12/19 | Perform final updates to the Status Report Summary. | 2.1 | 400 | 840.00 |
| Martin, Timothy | 04/12/19 | Finalize totals and schedules for Status Report. | 3.6 | 800 | 2,880.00 |
| Martin, Timothy | 04/12/19 | Review and edit final exhibits to Status Report. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 04/12/19 | Review final draft of Status Report. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 04/15/19 | Prepare summary of claim status report process. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 04/15/19 | Respond to questions from translation service. | 0.3 | 800 | 240.00 |
| Berardino, Emma | 04/16/19 | Compile an "Unresolved Summary" to address 2,501 claims unresolved as of the date of the first status report grouped by objection code. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 04/16/19 | Revise "Unresolved Summary" to address 2,501 claims unresolved as of the date of the first status report grouped by objection code. | 1.5 | 400 | 600.00 |
| Berardino, Emma | 04/16/19 | Correspond with claimants who contacted Murphy & King through 4/16/19. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 04/17/19 | Correspond with Marlene Faria, a TelexFree Participant, about her claim. | 0.8 | 400 | 320.00 |
| Martin, Timothy | 04/17/19 | Meet with creditor to discuss discrepancies in claim. | 1.0 | 800 | 800.00 |
| Berardino, Emma | 04/19/19 | Continue correspondence with Second Notice Duplicate claimants. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 04/19/19 | Correspond with Second Notice Duplicate claimants. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 04/22/19 | Correspond with Peter Tasia regarding claim 84585-000. | 0.8 | 400 | 320.00 |
| Berardino, Emma | 04/23/19 | Correspond with first group of Insufficient Response Claimants. | 2.6 | 400 | 1,040.00 |
| Martin, Timothy | 04/24/19 | Review correspondences in claim response mailbox from claimants regarding claims process. | 2.4 | 800 | 1,920.00 |
| Martin, Timothy | 04/24/19 | Review and comment on correspondence from claimants in connection with claims process. | 2.0 | 800 | 1,600.00 |
| Berardino, Emma | 04/24/19 | Correspond with claimants who contacted Murphy & King through 4/24/19. | 3.9 | 400 | 1,560.00 |
| Sorondo, Jean-Louis | 04/25/19 | Review claim objection emails for unresolved claims. | 2.6 | 650 | 1,690.00 |
| Berardino, Emma | 04/26/19 | Update Status Report Attachments linked on the KCC site. | 3.6 | 400 | 1,440.00 |
| Berardino, Emma | 04/26/19 | Correspond with Barry Miller, Claim no. 04139-000. | 0.4 | 400 | 160.00 |
| Boll, Gavin | 05/06/19 | Respond to and categorize approximately 15-25 emails in the shared inbox regarding requests for claim status and address changes. | 3.5 | 265 | 927.50 |
| Boll, Gavin | 05/07/19 | Correspond with E. Berardino (HBA) to answer questions regarding the process applied and update the registry. | 1.0 | 265 | 265.00 |
| Sorondo, Jean-Louis | 05/07/19 | Review all sent emails in database and reconcile against manual mailbox analysis. | 2.9 | 650 | 1,885.00 |
| Berardino, Emma | 05/07/19 | Correspond with Patrick Caldwell, TelexFree Participant, about his claim. | 0.6 | 400 | 240.00 |
| Boll, Gavin | 05/07/19 | Respond to claimant emails and update claim register as needed. | 1.5 | 265 | 397.50 |
| Boll, Gavin | 05/07/19 | Respond to emails regarding claim status. | 1.5 | 265 | 397.50 |
| Boll, Gavin | 05/08/19 | Monitor the shared inbox and reply to no objection claim emails if the question requested basic disbursement detail, and elevated net winner/objected claim emails. | 3.0 | 265 | 795.00 |
| Berardino, Emma | 05/08/19 | Correspond with Leslie Thabes, TelexFree Participant, about her claim. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 05/08/19 | Correspond with claimants who contacted Murphy & King through 5/8/19. | 2.1 | 400 | 840.00 |
| Sorondo, Jean-Louis | 05/13/19 | Research, append and review all emails received from AF Consultores pertaining to claim objections. | 2.1 | 650 | 1,365.00 |
| Boll, Gavin | 05/13/19 | Review approximately 50 emails pertaining to conditionally allowed claims and address changes. | 3.0 | 265 | 795.00 |
| Berardino, Emma | 05/13/19 | Correspond with claimants that contacted Murphy & King through 5/13/19. | 3.1 | 400 | 1,240.00 |
| Berardino, Emma | 05/13/19 | Continue to review of all email correspondences with AF Consultores. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 05/13/19 | Review of all email correspondences with AF Consultores. | 3.2 | 400 | 1,280.00 |
| Berardino, Emma | 05/13/19 | Extract all email correspondences with AF Consultores. | 2.1 | 400 | 840.00 |
| Boll, Gavin | 05/13/19 | Respond to approximately 20 emails from claimants. | 1.5 | 265 | 397.50 |
| Boll, Gavin | 05/14/19 | Respond to and categorize a small number of emails as appropriate. | 1.4 | 265 | 371.00 |
| Boll, Gavin | 05/14/19 | Review 16 emails from claimants. | 1.5 | 265 | 397.50 |
| McCormack, David | 05/17/19 | Review and edit master email list. | 0.3 | 475 | 142.50 |

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| Martin, Timothy | 05/22/19 | Edit schedules for status hearing. | 1.2 | 800 | 960.00 |
| Boll, Gavin | 05/27/19 | Review and recategorize emails and update claim register. | 0.5 | 265 | 132.50 |
| Boll, Gavin | 05/27/19 | Review and recategorize emails received from claimants. | 1.0 | 265 | 265.00 |
| Berardino, Emma | 05/28/19 | Complete second draft of Status Report Exhibits 1, 2, and 3 for the Bankruptcy Court. | 2.8 | 400 | 1,120.00 |
| Martin, Timothy | 05/28/19 | Continue preparation of support for hearing regarding claims. | 2.0 | 800 | 1,600.00 |
| Berardino, Emma | 05/28/19 | Continue correspondence with Objection A claimants that filed a response with the Bankruptcy Court and require further clarification. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 05/28/19 | Correspond with Objection A claimants that filed a response with the Bankruptcy Court and require further clarification. | 3.5 | 400 | 1,400.00 |
| Berardino, Emma | 05/28/19 | Correspond with Aldo Steiner, a TelexFree Participant, about his claim. | 0.5 | 400 | 200.00 |
| Boll, Gavin | 05/28/19 | Respond to approximately 25 to 30 claimant emails. | 1.7 | 265 | 450.50 |
| Boll, Gavin | 05/28/19 | Review an additional 20-25 emails. | 1.3 | 265 | 344.50 |
| Berardino, Emma | 05/29/19 | Compile Exhibit 4 for the Status Report to the Bankruptcy Court to reflect claims on a docket item level. | 3.8 | 400 | 1,520.00 |
| Berardino, Emma | 05/29/19 | Correspond with Joseh Gathi, a TelexFree participant, about his claim. | 0.6 | 400 | 240.00 |
| Berardino, Emma | 05/30/19 | Correspond with Portia Million, a TelexFree Participant, about her claim. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 05/31/19 | Draft additional clarification emails to Duplicate Claimants to determine whether they agree with proposed resolutions. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 05/31/19 | Send emails to Duplicate Claimants to determine whether they agree with our resolution. | 1.8 | 400 | 720.00 |
| Boll, Gavin | 05/31/19 | Update registry for 25 claimant emails. | 1.3 | 265 | 344.50 |
| Sorondo, Jean-Louis | 06/03/19 | Review claim objection email correspondence for unresolved claims. | 3.9 | 650 | 2,535.00 |
| Boll, Gavin | 06/03/19 | Review and respond to approximately 40 claimant emails. | 2.9 | 265 | 768.50 |
| Boll, Gavin | 06/03/19 | Review claimant emails and update claim register. | 1.6 | 265 | 424.00 |
| Boll, Gavin | 06/03/19 | Reply to approximately 40 emails. | 2.5 | 265 | 662.50 |
| Boll, Gavin | 06/05/19 | Update approximately 15 claims related to emails received in the TelexFree inbox. | 1.3 | 265 | 344.50 |
| McCormack, David | 06/10/19 | Update claim register to reflect necessary contact information revisions based on correspondence. | 0.5 | 475 | 237.50 |
| Boll, Gavin | 06/11/19 | Review claimant emails in TelexFree inbox and make approximately 55 registry updates. | 2.8 | 265 | 742.00 |
| Boll, Gavin | 06/11/19 | Continue to review emails, and complete an additional 60 updates in the registry. | 3.0 | 265 | 795.00 |
| Martin, Timothy | 06/11/19 | Review emails from Participants in response to claim objections. | 2.6 | 800 | 2,080.00 |
| Berardino, Emma | 06/12/19 | Correspond with Objection A claimants requiring further clarification and who did not file a response with the Bankruptcy Court. | 3.5 | 400 | 1,400.00 |
| Berardino, Emma | 06/12/19 | Correspond with Zaur Mordukhav, Jose Chavez, and Kevin Martinez, TelexFree Participants, about their claims. | 2.1 | 400 | 840.00 |
| Boll, Gavin | 06/12/19 | Continue to review email correspondences and update register. | 2.0 | 265 | 530.00 |
| Boll, Gavin | 06/12/19 | Review email correspondences and update claim register. | 2.0 | 265 | 530.00 |
| Berardino, Emma | 06/13/19 | Continue to correspond with Objection C claimants that require additional information and support. | 3.3 | 400 | 1,320.00 |
| Berardino, Emma | 06/13/19 | Correspond with Objection B claimants that require further clarification and support. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 06/13/19 | Correspond with Objection C claimants requiring further clarification and support. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 06/13/19 | Correspond with Rosa Pena, a TelexFree Participant, about her claim. | 0.6 | 400 | 240.00 |
| Sorondo, Jean-Louis | 06/13/19 | Review AF Consultores claim correspondence for unresolved claims. | 3.3 | 650 | 2,145.00 |
| Sorondo, Jean-Louis | 06/14/19 | Review unresolved claims and related correspondences from claimants. | 2.9 | 650 | 1,885.00 |
| Berardino, Emma | 06/17/19 | Research and review correspondences regarding Sameer Abu-Alsaoud's claim. | 1.9 | 400 | 760.00 |
| Sorondo, Jean-Louis | 06/19/19 | Review claim correspondence from AF Consultores based on feedback provided. | 1.7 | 650 | 1,105.00 |
| Berardino, Emma | 06/21/19 | Research and subsequent correspondence with Miguel Llenas regarding AF Consultores claims to be included in the Darr Affidavit. | 3.8 | 400 | 1,520.00 |
| Sorondo, Jean-Louis | 06/21/19 | Call with M. Llenas (AFC) to discuss claims filed by AF Consultores. | 1.2 | 650 | 780.00 |
| Boll, Gavin | 06/24/19 | Review emails requiring machine translation from Mandarin. | 2.6 | 265 | 689.00 |
| Sorondo, Jean-Louis | 06/24/19 | Review unresolved claims and related correspondence from claimants and update status. | 3.6 | 650 | 2,340.00 |
| Berardino, Emma | 06/24/19 | Correspond with Ricardo Pulgarin Hernandez, a TelexFree Participant, about his claim. | 0.7 | 400 | 280.00 |
| Berardino, Emma | 06/24/19 | Perform further research and correspondence regarding Sameer Abu-Alsaoud's claim. | 1.0 | 400 | 400.00 |
| Berardino, Emma | 06/26/19 | Research and correspondence regarding Jeova Teixeira's claim number 83399-000. | 1.2 | 400 | 480.00 |
| Boll, Gavin | 06/26/19 | Complete requested address updates in database. | 2.0 | 265 | 530.00 |
| Berardino, Emma | 07/01/19 | Follow-up with Rosa Pena, a Participant, about her claim. | 0.4 | 400 | 160.00 |

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| Martin, Timothy | 07/08/19 | Review SIG data in connection with review of correspondence from Participants. | 2.8 | 800 | 2,240.00 |
| Berardino, Emma | 07/08/19 | Correspond with Rudy Lopez, a TelexFree Claimant, about his claim. | 0.5 | 400 | 200.00 |
| Martin, Timothy | 07/08/19 | Review correspondences from claimants regarding claims process. | 1.3 | 800 | 1,040.00 |
| Boll, Gavin | 07/08/19 | Review emails (approximately 25) and update registry. | 2.4 | 265 | 636.00 |
| Boll, Gavin | 07/08/19 | Review contents in claim response mailbox. | 1.6 | 265 | 424.00 |
| | | Correspond with G. Boll (HBA) regarding disallowance of claims based on | 1.0 | 455 | 455.00 |
| Luedtke, Christopher | 07/10/19 | data gathered, file creation for duplicates 157543, 214807, 217447, 208018. | | | |
| Boll, Gavin | 07/10/19 | Review emails from certain claimant who filed multiple claims. | 1.5 | 265 | 397.50 |
| Berardino, Emma | 07/12/19 | Research and correspondence regarding Rabia Pathan's claim #669. | 1.1 | 400 | 440.00 |
| Martin, Timothy | 07/16/19 | Review email correspondence between Trustee and various objecting parties. | 3.1 | 800 | 2,480.00 |
| Luedtke, Christopher | 07/16/19 | Upload and review email communication to duplicate claim folders. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 07/19/19 | Review email communications and details provided by claimants to determine validity of duplicate claim. | 2.0 | 455 | 910.00 |
| Berardino, Emma | 07/22/19 | Correspond with Marcos Antonio Da Silva, a TelexFree claimant, regarding his claim. | 0.7 | 400 | 280.00 |
| Sorondo, Jean-Louis | 07/23/19 | Prepare summary of items to be translated into Spanish and Portuguese for draft motions. | 2.3 | 650 | 1,495.00 |
| Boll, Gavin | 07/24/19 | Review and respond to 10 to 15 TelexFree emails and update register. | 1.5 | 265 | 397.50 |
| Sorondo, Jean-Louis | 07/25/19 | Prepare net loser and net winner motion documents and send to translation company and discuss. | 2.0 | 650 | 1,300.00 |
| Boll, Gavin | 07/25/19 | Reply to 47 TelexFree claimant emails from TelexFree inbox and update registry accordingly. | 3.3 | 265 | 874.50 |
| Sorondo, Jean-Louis | 07/26/19 | Work with translation company on requirements. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 07/26/19 | Review unresolved claims, consider claimant correspondence, and prepare response. | 3.9 | 650 | 2,535.00 |
| Martin, Timothy | 07/29/19 | Review claimant emails regarding claims process. | 0.7 | 800 | 560.00 |
| Sorondo, Jean-Louis | 07/30/19 | Follow up with translation company on motions and exhibits to expedite for filing, discuss and confirm with A. Lizotte (M&K). | 0.4 | 650 | 260.00 |
| Sorondo, Jean-Louis | 07/30/19 | Update Spanish translated motions and work with E. Berardino (HBA) to update and quality check remaining. | 2.6 | 650 | 1,690.00 |
| Luedtke, Christopher | 07/31/19 | Review unobjected claims and correspond with G. Boll (HBA) regarding related. | 1.0 | 455 | 455.00 |
| Martin, Timothy | 08/01/19 | Review emails from claimants regarding claims process. | 3.5 | 800 | 2,800.00 |
| Berardino, Emma | 08/02/19 | Perform additional research and correspond with Rosa Pena regarding Tiodora Pena's claim. | 2.1 | 400 | 840.00 |
| McCormack, David | 08/05/19 | Verify and correct translated Portuguese notices for use in Net Zero service. | 0.7 | 475 | 332.50 |
| McCormack, David | 08/05/19 | Verify and correct translated Spanish notices for use in Net Zero service. | 0.1 | 475 | 47.50 |
| McCormack, David | 08/07/19 | Update claim register for new correspondences received through 8/7. | 1.4 | 475 | 665.00 |
| McCormack, David | 08/07/19 | Review new correspondences with claimants received through 8/7. | 0.1 | 475 | 47.50 |
| Luedtke, Christopher | 08/12/19 | Change dates and claim references for motions and notices for claim disallowance in English. | 2.0 | 455 | 910.00 |
| Luedtke, Christopher | 08/12/19 | Correspond with E. Berardino (HBA) regarding changes to the net winner motions and notices. | 0.5 | 455 | 227.50 |
| Berardino, Emma | 08/14/19 | Research and review correspondences regarding claims related to DOJ Victims Specialist. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 08/14/19 | Correspond with Counsel and the Trustee regarding Net Winner and Net Zero notices. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 08/16/19 | Research and correspond with claimants who contacted M&K with questions about their claim. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 08/16/19 | Continue to answer claimant questions for those who reached out to M&K. | 1.3 | 400 | 520.00 |
| Berardino, Emma | 08/19/19 | Aggregate data for TelexFree Status Report Exhibit. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 08/19/19 | Complete draft of TelexFree Status Report Exhibit. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 08/19/19 | Draft TelexFree Status Report Exhibit. | 1.8 | 400 | 720.00 |
| McCormack, David | 08/19/19 | Correspond with and research data relevant to specific Participants who reached out directly. | 0.3 | 475 | 142.50 |
| Berardino, Emma | 08/20/19 | Correspond with claimants who reached out to the Department of Justice about their claims. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 08/21/19 | Correspond with additional claimants who reached out to the Department of Justice about their claims. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 08/22/19 | Correspond with select claimants who emailed ClaimResponse the week of 8/19/19. | 2.1 | 400 | 840.00 |
| Boll, Gavin | 08/26/19 | Respond to and classify approximately 25 TelexFree Shared Inbox emails. | 1.8 | 265 | 477.00 |

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| Berardino, Emma | 08/27/19 | Correspond with select claimants who emailed ClaimResponse the week of 8/27/19. | 2.2 | 400 | 880.00 |
| Boll, Gavin | 08/27/19 | Update claim register for 10 claims based on email review. | 0.8 | 265 | 212.00 |
| Boll, Gavin | 08/28/19 | Respond to and complete 13 emails and registry updates. | 1.1 | 265 | 291.50 |
| Boll, Gavin | 08/29/19 | Respond to claimant questions that were sent to the shared inbox about the status of their claims and other general questions. | 2.2 | 265 | 583.00 |
| Boll, Gavin | 08/29/19 | Draft responses to claimant emails regarding questions about their claims, status of the case, timing of payments to be made. | 1.3 | 265 | 344.50 |
| Boll, Gavin | 08/29/19 | Respond to 5 claimant emails regarding the general TelexFree claims and resolution process. | 0.5 | 265 | 132.50 |
| Martin, Timothy | 08/29/19 | Review of correspondence from claimants regarding their claims. | 0.8 | 800 | 640.00 |
| McCormack, David | 08/29/19 | Review new correspondence with claimants received through 8/29. | 0.2 | 475 | 95.00 |
| Boll, Gavin | 08/30/19 | Review claimant emails regarding the status of their cases, address changes, or general questions and responded to them. | 2.0 | 265 | 530.00 |
| Martin, Timothy | 09/02/19 | Review claim correspondence from claimants in claims mailbox. | 1.1 | 800 | 880.00 |
| Boll, Gavin | 09/03/19 | Review and respond to email inquiries in the claim response mailbox. | 3.8 | 265 | 1,007.00 |
| Martin, Timothy | 09/06/19 | Review and analyze correspondence related to claim objections. | 2.0 | 800 | 1,600.00 |
| Boll, Gavin | 09/09/19 | Review shared inbox and identify emails related to Net Zero/Net Winner claims. | 2.2 | 265 | 583.00 |
| Martin, Timothy | 09/10/19 | Review and analyze correspondence related to claim objections received in claim mailbox. | 3.4 | 800 | 2,720.00 |
| Berardino, Emma | 09/12/19 | Perform claim research and correspondence regarding claim 64717-000. | 0.8 | 400 | 320.00 |
| Boll, Gavin | 09/13/19 | Research complex emails from claimants that were received in the shared inbox in order to provide them with accurate responses regarding their claims. | 1.0 | 265 | 265.00 |
| Boll, Gavin | 09/13/19 | Review new received emails from TelexFree claimants and respond to claimants with conditionally allowed claims. | 2.3 | 265 | 609.50 |
| Boll, Gavin | 09/16/19 | Review claim mailbox and reply to claimant emails including address update requests and questions about when they will receive payment. | 3.0 | 265 | 795.00 |
| Martin, Timothy | 09/16/19 | Review correspondence from claimants requesting information. | 2.2 | 800 | 1,760.00 |
| Berardino, Emma | 09/17/19 | Draft emails to claimants who responded to the Second Notice informing them of the Court Hearing and dial-in information. | 1.0 | 400 | 400.00 |
| Berardino, Emma | 09/17/19 | Continue to email claimants regarding new amounts found for their Net Zero claims. | 1.1 | 400 | 440.00 |
| Boll, Gavin | 09/17/19 | Review approximately 10 claimant emails with provided support and update register. | 1.1 | 265 | 291.50 |
| Berardino, Emma | 09/17/19 | Draft emails to claimants regarding new amounts found for their Net Zero claims. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 09/17/19 | Research and correspond regarding claim 33450-000. | 1.3 | 400 | 520.00 |
| Boll, Gavin | 09/18/19 | Update the TelexFree register for new claimant emails. | 1.2 | 265 | 318.00 |
| Boll, Gavin | 09/22/19 | Review emails and update register for net winner/net zero responses. | 2.1 | 265 | 556.50 |
| Berardino, Emma | 09/23/19 | Draft emails to additional Net Zero claimants found to have Net Equity. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 09/24/19 | Draft emails to Net Winner claimants who responded to the 1st-16th notices with dial-in information for the October 2nd hearing. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 09/25/19 | Draft emails to the 26 Net Zero claimants who were included in the 9/24 Bankruptcy Court hearing to notify them of the results. | 0.8 | 400 | 320.00 |
| Berardino, Emma | 09/25/19 | Correspond with Net Zero claimants who filed another surviving claim to notify them of their surviving claim. | 1.7 | 400 | 680.00 |
| Boll, Gavin | 09/29/19 | Review emails to search for new net winner and net zero responses. | 1.0 | 265 | 265.00 |
| Berardino, Emma | 09/30/19 | Review ClaimResponse inbox for late Net Winner / Net Zero responses through 9/29. | 1.5 | 400 | 600.00 |
| Berardino, Emma | 10/01/19 | Research corresponding Net Loser claims to Net Winner responses to prepare for 10/2/19 hearing. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 10/02/19 | Research and correspond regarding claims 78448-000 and 107786-000 for which there were questions prior to the hearing. | 1.7 | 400 | 680.00 |
| Martin, Timothy | 10/02/19 | Prepare for hearing regarding claim objections including reviewing correspondence with claimants. | 3.8 | 800 | 3,040.00 |
| Sorondo, Jean-Louis | 10/02/19 | Review emails in claim response mailbox pertaining to certain claimants. | 2.5 | 650 | 1,625.00 |
| Boll, Gavin | 10/03/19 | Review categorized emails in claim mailbox. | 1.0 | 265 | 265.00 |
| Berardino, Emma | 10/04/19 | Research and correspondence regarding the claims of Sri Milawati Asshagab and Mentari Bintang Asshagab ahead of the Net Winner hearing. | 1.6 | 400 | 640.00 |
| Boll, Gavin | 10/04/19 | Respond to claimants regarding late filing of claims, or objected email claims with very specific and detailed responses required. | 1.6 | 265 | 424.00 |
| Boll, Gavin | 10/04/19 | Research responses for various claimant questions. | 1.9 | 265 | 503.50 |
| Berardino, Emma | 10/07/19 | Perform further research and correspond with claimants, Sri Milawati Asshagab and Mentari Bintang Asshagab, regarding their Net Winner claims. | 1.6 | 400 | 640.00 |

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| Boll, Gavin | 10/07/19 | Review previously classified emails and new emails to confirm claimants were answered prior to new hearing date. | 1.6 | 265 | 424.00 |
| Boll, Gavin | 10/09/19 | Respond to new claimant emails regarding timing of the case and information requests, and update register accordingly. | 1.2 | 265 | 318.00 |
| Boll, Gavin | 10/09/19 | Update register and answer emails assigned for E. Berardino (HBA) to review. | 2.0 | 265 | 530.00 |
| Berardino, Emma | 10/09/19 | Correspond with Paula Coelho about her Net Winner claim revision. | 0.7 | 400 | 280.00 |
| Berardino, Emma | 10/10/19 | Follow-up correspondence with Mary Quarters a Net Winner. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 10/11/19 | Notice 10/10/19 hearing claimants with court orders filed. | 1.2 | 400 | 480.00 |
| McCormack, David | 10/15/19 | Research claims and correspondence for a claimant who contacted the Trustee. | 0.2 | 475 | 95.00 |
| Berardino, Emma | 10/15/19 | Correspond with Paula Coelho regarding her claim. | 1.2 | 400 | 480.00 |
| McCormack, David | 10/16/19 | Review correspondence from Participants requesting additional information about distributions. | 0.1 | 475 | 47.50 |
| Berardino, Emma | 10/17/19 | Respond to TelexFree claimants included in the 10/23/19 hearing that posed clarifying questions. | 1.5 | 400 | 600.00 |
| Berardino, Emma | 10/21/19 | Perform additional research and correspond with claimant regarding Tiodora Pena's claim. | 1.4 | 400 | 560.00 |
| Martin, Timothy | 10/22/19 | Review email correspondence between Trustee and objecting parties. | 2.4 | 800 | 1,920.00 |
| Berardino, Emma | 10/24/19 | Correspond with select Participants who reached out to ClaimResponse the week of October 21st. | 2.1 | 400 | 840.00 |
| Sorondo, Jean-Louis | 10/25/19 | Discuss claim status with claimant. | 0.4 | 650 | 260.00 |
| Boll, Gavin | 10/30/19 | Analyze and respond to approximately 20 emails from claimants regarding the timing of payments. | 1.5 | 265 | 397.50 |
| McCormack, David | 11/01/19 | Review AF Consultores claim information and previous correspondence with M. Llenas regarding open claims. | 1.6 | 475 | 760.00 |
| Berardino, Emma | 11/05/19 | Research and send correspondence on Pavel Valeryevich Yuryev's Claim 60466-000. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 11/08/19 | Notice Omnibus Objection Participants of rescheduled hearing date. | 0.5 | 400 | 200.00 |
| Berardino, Emma | 11/08/19 | Research and correspond with claimants who reached out to the Department of Justice the week of November 4th. | 1.4 | 400 | 560.00 |
| Boll, Gavin | 11/11/19 | Respond to claimant emails not previously addressed from October regarding status of their claims and the timing of payments. | 2.0 | 265 | 530.00 |
| Berardino, Emma | 11/18/19 | Research and correspond regarding Gastao Lima's claim 45631-000. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 11/20/19 | Notice claimants with dial-in information for the November 26th hearing. | 0.4 | 400 | 160.00 |
| Sorondo, Jean-Louis | 11/20/19 | Review claim response emails and update claim notes for unresolved claims filed by AF Consultores. | 2.0 | 650 | 1,300.00 |
| Berardino, Emma | 11/21/19 | Correspond with Igor Shikhman ahead of November 26 hearing. | 0.3 | 400 | 120.00 |
| Berardino, Emma | 11/21/19 | Correspond with Rosa Pena ahead of November 26 hearing. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 11/22/19 | Research and correspond regarding the Zapf family's claims numbers 125634-000, 62192-000 and 62163-000. | 0.9 | 400 | 360.00 |
| Berardino, Emma | 11/22/19 | Research and correspond regarding Thomas Bourke's claims 32096-000 and 32102-000. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 11/22/19 | Correspond with Gastao Lima about his claim 45631-000. | 0.6 | 400 | 240.00 |
| Boll, Gavin | 11/25/19 | Review and respond to 8 claimant emails and research their claims in our internal database to determine status of conditionally allowed or disallowed claim. | 1.5 | 265 | 397.50 |
| Berardino, Emma | 11/26/19 | Notice November 26, 2019 Hearing participants with hearing results. | 0.5 | 400 | 200.00 |
| Berardino, Emma | 11/26/19 | Communicate with Rosa and Teodora Pena regarding their claim settlement. | 1.3 | 400 | 520.00 |
| Berardino, Emma | 11/27/19 | Call with Rosa Pena to explain distribution process and hearing results. | 0.7 | 400 | 280.00 |
| Sorondo, Jean-Louis | 12/05/19 | Perform final quality check of notices and review of larger claims. | 0.8 | 650 | 520.00 |
| Berardino, Emma | 12/06/19 | Correspond with 12/10 Bankruptcy Court Hearing claimants. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 12/09/19 | Research and correspond with claimant regarding the Rodriguez family claims (08704-000, 08722-000, and 08717-000). | 1.5 | 400 | 600.00 |
| Boll, Gavin | 12/09/19 | Reply to approximately 20 claimant emails answering questions regarding their cases. | 2.0 | 265 | 530.00 |
| Berardino, Emma | 12/09/19 | Research correspondences for claims to be discussed at 12/10/19 hearing. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 12/10/19 | Correspond with attendees of 12/10 Bankruptcy Court Hearing. | 1.1 | 400 | 440.00 |
| Berardino, Emma | 12/11/19 | Notice 12/10/19 Bankruptcy Court attendees with documents filed by counsel. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 12/17/19 | Prepare Fifth and Sixth Affidavits in Portuguese and Spanish. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 12/18/19 | Research and correspond regarding claims 77269-000 and 104828-000. | 0.5 | 400 | 200.00 |
| Sorondo, Jean-Louis | 12/27/19 | Review Omnibus objections and affidavit schedules and quality control Spanish and Portuguese versions. | 1.0 | 650 | 650.00 |
| Berardino, Emma | 01/02/20 | Review translated notices in Portuguese and Spanish prior to noticing. | 2.0 | 400 | 800.00 |
| Berardino, Emma | 01/02/20 | Research and correspondence regarding claim 01386-000. | 0.5 | 400 | 200.00 |

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| Berardino, Emma | 01/03/20 | Organize ClaimResponse inbox for messages requiring a response. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 01/06/20 | Review Claimresponse inbox correspondences regarding general inquiries received October 12, 2019 through October 16, 2019. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 01/06/20 | Review Claimresponse inbox correspondences regarding general inquiries received October 17, 2019 through October 20, 2019. | 1.1 | 400 | 440.00 |
| Berardino, Emma | 01/06/20 | Review Claimresponse inbox correspondences regarding general inquiries received October 5, 2019 through October 11, 2019. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 01/06/20 | Review Claimresponse inbox correspondences regarding general inquiries received October 1, 2019 through October 4, 2019. | 1.5 | 400 | 600.00 |
| Berardino, Emma | 01/06/20 | Research and correspond regarding claim 34661-000. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 01/07/20 | Review Claimresponse inbox correspondences regarding general inquiries received October 26, 2019 through October 28, 2019. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 01/07/20 | Review correspondences in Claimresponse inbox for general inquiries received October 29, 2019 through October 31, 2019. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 01/07/20 | Review correspondences in Claimresponse inbox for general inquiries received October 21, 2019 through October 25, 2019. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 01/07/20 | Correspond with claimants forwarding inquiries directly to the Trustee through January 7, 2020. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 01/08/20 | Review correspondences in Claimresponse inbox for general inquiries received November 12, 2019 through November 18, 2019. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 01/08/20 | Review correspondences in Claimresponse inbox for general inquiries received November 6, 2019 through November 11, 2019. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 01/08/20 | Review correspondences in Claimresponse inbox for general inquiries received November 1, 2019 through November 5, 2019. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 01/09/20 | Review correspondences in Claimresponse inbox for general inquiries received November 21, 2019 through November 28, 2019. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 01/09/20 | Review correspondences in Claimresponse inbox for general inquiries received November 29, 2019 through November 30, 2019. | 0.9 | 400 | 360.00 |
| Berardino, Emma | 01/09/20 | Review correspondences in Claimresponse inbox for general inquiries received December 1, 2019 through December 6, 2019. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 01/10/20 | Review correspondences in Claimresponse inbox for general inquiries received December 14, 2019 through December 19, 2019. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 01/10/20 | Review correspondences in Claimresponse inbox for general inquiries received December 20, 2019 through December 24, 2019. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 01/10/20 | Review correspondences in Claimresponse inbox for general inquiries received December 7, 2019 through December 13, 2019. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 01/13/20 | Review correspondences in Claimresponse inbox for general inquiries received December 25, 2019 through December 29, 2019. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 01/13/20 | Research and correspond regarding claims 03108-000, 101390-000, and 31156-000. | 1.7 | 400 | 680.00 |
| Boll, Gavin | 01/14/20 | Classify emails that were duplicate claimant emails already answered. | 0.3 | 265 | 79.50 |
| Berardino, Emma | 01/14/20 | Research and correspond regarding claim 01142-000. | 0.6 | 400 | 240.00 |
| Berardino, Emma | 01/14/20 | Research and correspond regarding claim 08290-000. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 01/15/20 | Review correspondences in Claimresponse inbox for general inquiries received December 30, 2019 through January 4, 2020. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 01/21/20 | Review correspondences in Claimresponse inbox for general inquiries received January 5, 2020 through January 9, 2020. | 2.2 | 400 | 880.00 |
| Sorondo, Jean-Louis | 01/21/20 | Prepare updated summary of AF Consultores claims and cover email to M. Llenas (AFC). | 0.9 | 650 | 585.00 |
| Berardino, Emma | 01/22/20 | Review correspondences in Claimresponse inbox for general inquiries received January 10, 2020 through January 14, 2020. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 01/22/20 | Research and correspond regarding claim 34695-000. | 0.3 | 400 | 120.00 |
| Berardino, Emma | 01/24/20 | Review correspondences in Claimresponse inbox for general inquiries received January 19, 2020 through January 22, 2020. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 01/24/20 | Review correspondences in Claimresponse inbox for general inquiries received January 15, 2020 through January 18, 2020. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 01/24/20 | Review correspondences in Claimresponse inbox for general inquiries received January 23, 2020 through January 24, 2020. | 1.9 | 400 | 760.00 |
| Boll, Gavin | 01/28/20 | Respond to claimant email. | 0.2 | 265 | 53.00 |
| Sorondo, Jean-Louis | 01/30/20 | Call with M. Llenas of AF Consultores to discuss unresolved claims schedule. | 0.5 | 650 | 325.00 |
| Berardino, Emma | 02/03/20 | Research and correspondence regarding claim 92095-000. | 0.6 | 400 | 240.00 |
| Boll, Gavin | 02/05/20 | Respond to 6 unique claimant emails to answer questions about the status of their claims and the timing of their payment. | 1.0 | 265 | 265.00 |
| Berardino, Emma | 02/05/20 | Call with AF Consultores, R. Loh (HBA) and Counsel to discuss disputed claims. | 1.5 | 400 | 600.00 |
| Loh, Robert | 02/05/20 | Call with AF Consultores and E. Berardino (HBA) regarding status of claims. | 1.5 | 550 | 825.00 |

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| Sorondo, Jean-Louis | 02/06/20 | Translate and summarize copy of complaint received from Participant and prepare for discussion with T. Martin (HBA). | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 02/06/20 | Discuss with T. Martin (HBA) translated complaint and related follow-up. | 0.3 | 650 | 195.00 |
| Martin, Timothy | 02/06/20 | Call with J. Sorondo (HBA) to discuss translated complaint received. | 0.3 | 800 | 240.00 |
| Berardino, Emma | 02/06/20 | Research and correspond regarding claim 14133-000. | 0.3 | 400 | 120.00 |
| Sorondo, Jean-Louis | 02/07/20 | Build support folders with correspondence and net equity spreadsheets for unresolved claims. | 2.7 | 650 | 1,755.00 |
| Berardino, Emma | 02/07/20 | Research and correspondence regarding claim 119537-000. | 0.2 | 400 | 80.00 |
| Berardino, Emma | 02/10/20 | Research and correspond regarding claims inquiries forwarded directly to the Trustee through February 10, 2020. | 0.9 | 400 | 360.00 |
| Sorondo, Jean-Louis | 02/10/20 | Review correspondences in claim response mailbox. | 1.2 | 650 | 780.00 |
| Boll, Gavin | 02/11/20 | Respond to 2 claimant email questions regarding their claims and the timing of payments. | 0.2 | 265 | 53.00 |
| Boll, Gavin | 02/12/20 | Respond to email questions from 3 claimants regarding their claims and their allowed amounts. | 0.4 | 265 | 106.00 |
| Sorondo, Jean-Louis | 02/12/20 | Review email responses and support in claim response mailbox. | 1.8 | 650 | 1,170.00 |
| Berardino, Emma | 02/14/20 | Research and correspond regarding claim 110849-000. | 0.3 | 400 | 120.00 |
| Berardino, Emma | 02/17/20 | Research and correspond on claim responses forwarded directly from the Trustee. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 02/19/20 | Review and quality control support folders for responses received from ClaimResponse and Court docketed responses. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 02/20/20 | Perform additional review and correspond with claimants on matters before the Bankruptcy Court for the February 25, 2020 hearing. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 02/20/20 | Review correspondences in Claimresponse inbox for general inquiries received January 24, 2020 through January 29, 2020. | 1.6 | 400 | 640.00 |
| Martin, Timothy | 02/20/20 | Review responses to claims received through the claim mailbox. | 1.4 | 800 | 1,120.00 |
| Berardino, Emma | 02/24/20 | Notice February 25, 2020 hearing claimants with motion to reschedule. | 0.7 | 400 | 280.00 |
| Boll, Gavin | 02/24/20 | Update claimants addresses per their requests, and respond to claim status emails. | 1.7 | 265 | 450.50 |
| Boll, Gavin | 02/24/20 | Research claimant emails and provide updates on claim status. | 2.6 | 265 | 689.00 |
| Boll, Gavin | 02/24/20 | Respond to 12 emails regarding their claim status. | 1.8 | 265 | 477.00 |
| Boll, Gavin | 02/25/20 | Review 20 claimant emails regarding the status of the objections process, and status of TelexFree. | 2.0 | 265 | 530.00 |
| Boll, Gavin | 02/25/20 | Reply to 16 claimant emails about their claims and questions regarding payment. | 1.7 | 265 | 450.50 |
| Berardino, Emma | 02/26/20 | Review correspondences in Claimresponse inbox for general inquiries received February 7, 2020 through February 14, 2020. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 02/26/20 | Review correspondences in Claimresponse inbox for general inquiries received January 30, 2020 through February 6, 2020. | 2.7 | 400 | 1,080.00 |
| Boll, Gavin | 02/27/20 | Continue reviewing claimant email questions related to status of payment, addresses updates, and whether claims are allowed or not. | 2.0 | 265 | 530.00 |
| Boll, Gavin | 02/27/20 | Respond to 12 payment and status related claimant inquiry emails. | 1.6 | 265 | 424.00 |
| Berardino, Emma | 02/28/20 | Review correspondences in Claimresponse inbox for general inquiries received February 15, 2020 through February 27, 2020. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 03/02/20 | Research and correspond regarding claim 60195-000. | 0.3 | 400 | 120.00 |
| Berardino, Emma | 03/05/20 | Research and correspond regarding claim 40891-002. | 0.3 | 400 | 120.00 |
| Berardino, Emma | 03/11/20 | Draft settlement emails for March 12 Hearing claimants with low variances in claim amounts. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 03/11/20 | Review ClaimResponse inbox for further correspondence from March 12 claimants. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 03/12/20 | Draft emails to claimants for which claim amount and allowed amount variance is low to attempt to settle claim. | 1.1 | 400 | 440.00 |
| Berardino, Emma | 03/16/20 | Research and correspond regarding claim number 40891-002 and its Net Winner transactions. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 03/16/20 | Research and correspond regarding claim 92095-000 inquiry forwarded by the Trustee. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 03/16/20 | Research and correspond regarding claim information forwarded by the Trustee. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 03/17/20 | Research and respond to claimant emails received through the Trustee during the month of March. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 03/19/20 | Update addresses for various claimant address change requests sent to ClaimResponse inbox. | 1.5 | 400 | 600.00 |
| Boll, Gavin | 03/20/20 | Review emails from claimants and recategorize based on updated guidance. | 2.0 | 265 | 530.00 |
| Boll, Gavin | 03/20/20 | Review emails from claimants responding to duplicate objections. | 2.0 | 265 | 530.00 |
| Martin, Timothy | 03/25/20 | Review notices of hearing for translation. | 1.7 | 800 | 1,360.00 |
| Sorondo, Jean-Louis | 03/26/20 | Review emails and support provided for unresolved claims. | 1.5 | 650 | 975.00 |

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| Berardino, Emma | 03/27/20 | Research and correspond regarding a Participant who reached out to Counsel but never filed a claim. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 03/30/20 | Perform quality control and review of Spanish translation of 9th Omnibus Objection to claims. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 03/30/20 | Make final modifications to Spanish and Portuguese translated Omnibus Objections. | 0.8 | 400 | 320.00 |
| Berardino, Emma | 03/30/20 | Discuss review of translated Omnibus Objections with J. Sorondo (HBA). | 0.6 | 400 | 240.00 |
| Berardino, Emma | 03/30/20 | Draft Portuguese translation of 9th Omnibus Objection to Claims. | 1.3 | 400 | 520.00 |
| Berardino, Emma | 03/30/20 | Draft Spanish translation of 9th Omnibus Objection to Claims. | 1.2 | 400 | 480.00 |
| Sorondo, Jean-Louis | 03/31/20 | Proofread 9th Omnibus Objection and supporting schedules in English, Spanish and Portuguese. | 1.2 | 650 | 780.00 |
| Berardino, Emma | 03/31/20 | Prepare noticing package for KCC for 9th Omnibus Objection to Claims. | 1.1 | 400 | 440.00 |
| Berardino, Emma | 03/31/20 | Review noticing package for KCC for 9th Omnibus Objection to Claims. | 0.5 | 400 | 200.00 |
| Berardino, Emma | 03/31/20 | Draft Notice of 9th Omnibus Objection in Portuguese. | 0.8 | 400 | 320.00 |
| Berardino, Emma | 03/31/20 | Draft Notice of 9th Omnibus Objection in Spanish. | 0.9 | 400 | 360.00 |
| Martin, Timothy | 04/01/20 | Respond to creditors regarding questions on claims. | 0.6 | 800 | 480.00 |
| Boll, Gavin | 04/02/20 | Review claimant emails and update register accordingly. | 0.6 | 265 | 159.00 |
| Boll, Gavin | 04/03/20 | Respond to allowed claimant and update them on the timing of process. | 0.3 | 265 | 79.50 |
| Martin, Timothy | 04/07/20 | Research responses to creditors sending questions via claims mailbox. | 0.6 | 800 | 480.00 |
| Berardino, Emma | 04/09/20 | Review ClaimResponse mailbox for responses to settlement proposals. | 0.9 | 400 | 360.00 |
| Berardino, Emma | 04/10/20 | Continue to send emails to claimants with responses to be heard during May 7 hearing with counterparty and User Account information. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 04/10/20 | Begin to send emails to claimants with responses to be heard during May 7 hearing with counterparty and User Account information. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 04/10/20 | Send emails with additional information to claimants with credit transfers. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 04/14/20 | Complete emails to claimants with responses to be heard during May 7 hearing with counterparty and User Account information. | 2.9 | 400 | 1,160.00 |
| Boll, Gavin | 04/14/20 | Update claimants on status of the TelexFree distributions and their claims. | 1.6 | 265 | 424.00 |
| Boll, Gavin | 04/20/20 | Reply to and update the TelexFree Register for claimants emails from 1/1/20-1/7/20. | 2.1 | 265 | 556.50 |
| Boll, Gavin | 04/21/20 | Review claimant requests and update the register for 8 claimant emails. | 1.6 | 265 | 424.00 |
| Boll, Gavin | 04/21/20 | Update register for reviewed TelexInbox emails. | 1.1 | 265 | 291.50 |
| Berardino, Emma | 04/22/20 | Research and correspondence related to claim numbers 54700-000 and 27550-000. | 0.7 | 400 | 280.00 |
| Boll, Gavin | 04/23/20 | Download claim form and send to claimant, also review why claimant was not conditionally allowed. | 1.1 | 265 | 291.50 |
| Berardino, Emma | 04/23/20 | Research claim number 59323-000 and draft email outlining disallowance to Claimant. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 04/23/20 | Correspond with AF Consultores regarding support provided to the Bankruptcy Court. | 0.4 | 400 | 160.00 |
| Martin, Timothy | 04/24/20 | Discuss translation request with translation service provider. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 04/24/20 | Research and respond to creditor inquiries regarding timing of payment. | 1.1 | 800 | 880.00 |
| Berardino, Emma | 04/24/20 | Research and correspondence regarding claim number 09434-000. | 0.3 | 400 | 120.00 |
| Sorondo, Jean-Louis | 04/28/20 | Read and review Spanish and Portuguese translation of Trustee's message to creditors. | 0.5 | 650 | 325.00 |
| Berardino, Emma | 04/28/20 | Respond to email inquiries forwarded by the Trustee from claimants. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 04/30/20 | Respond to email inquiries forwarded by Counsel from claimants. | 1.8 | 400 | 720.00 |
| Sorondo, Jean-Louis | 04/30/20 | Review claim responses and support, and update register. | 2.3 | 650 | 1,495.00 |
| Berardino, Emma | 05/01/20 | Review ClaimResponse inbox for email address changes through May 1, 2020. | 2.1 | 400 | 840.00 |
| Boll, Gavin | 05/01/20 | Reply to email with claimant 104416-000 status. | 0.2 | 265 | 53.00 |
| Boll, Gavin | 05/06/20 | Contact claimant and obtain an address since the email omitted necessary detail. | 0.4 | 265 | 106.00 |
| Berardino, Emma | 05/06/20 | Continue to research and correspond regarding claim number 59323-000. | 0.2 | 400 | 80.00 |
| Berardino, Emma | 05/06/20 | Research and correspond regarding claim number 125265-000. | 0.3 | 400 | 120.00 |
| Boll, Gavin | 05/06/20 | Reply with status of TelexFree process to claimants. | 1.4 | 265 | 371.00 |
| Sorondo, Jean-Louis | 05/07/20 | Identify and contact Vonwin Capital regarding noticing. | 0.2 | 650 | 130.00 |
| Sorondo, Jean-Louis | 05/11/20 | Research status of claim and respond to M. Llenas (AFC) email request. | 0.9 | 650 | 585.00 |
| Boll, Gavin | 05/11/20 | Provide claimant an update on timing of claim payment. | 0.2 | 265 | 53.00 |
| Boll, Gavin | 05/11/20 | Draft 11 response emails to claimants inquiries. | 1.1 | 265 | 291.50 |
| Boll, Gavin | 05/12/20 | Research claim number 59338-000, respond to claimant status emails, and update register for claimant responses. | 2.0 | 265 | 530.00 |

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| Boll, Gavin | 05/12/20 | Review and address 9 status and claim allowance status emails from claimants. | 1.0 | 265 | 265.00 |
| Boll, Gavin | 05/12/20 | Review 11 claimant emails questioning the refund. | 1.5 | 265 | 397.50 |
| Boll, Gavin | 05/13/20 | Review response history for Rolfy Soto Nunez claim to address claim dispute. | 2.2 | 265 | 583.00 |
| Boll, Gavin | 05/14/20 | Draft emails to respond to claimants requesting timing of disbursements. | 1.5 | 265 | 397.50 |
| Berardino, Emma | 05/19/20 | Draft noticing list for KCC for Omnibus Objections to Non-Participant Claims. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 05/19/20 | Prepare 16 Omnibus Objections to Non-Participant Claims in Spanish. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 05/20/20 | Prepare 16 notices of hearing for Omnibus Objection to Non-Participant Claims in Brazilian Portuguese. | 2.6 | 400 | 1,040.00 |
| Sorondo, Jean-Louis | 05/20/20 | Review PDF schedule of Shapiro claims research and add Notice and Payment contact information fields. | 0.5 | 650 | 325.00 |
| Berardino, Emma | 05/20/20 | Prepare 16 notices of hearing for Omnibus Objection to Non-Participant Claims in Spanish. | 2.4 | 400 | 960.00 |
| Sorondo, Jean-Louis | 05/21/20 | Review 16 objections and notices for general claims in Spanish and Portuguese. | 1.1 | 650 | 715.00 |
| Berardino, Emma | 05/26/20 | Draft noticing list for paper mailed notices of Omnibus Objections to Non-Participant Claims. | 1.7 | 400 | 680.00 |
| Berardino, Emma | 05/26/20 | Notice June 2 claimant with dial-in information for hearing in the Bankruptcy Court. | 0.3 | 400 | 120.00 |
| Boll, Gavin | 05/27/20 | Review and respond to numerous emails pertaining to claimant funds status. | 1.1 | 265 | 291.50 |
| Berardino, Emma | 05/27/20 | Respond to inquiries sent to Counsel from claimants. | 1.9 | 400 | 760.00 |
| Boll, Gavin | 05/28/20 | Respond to emails, including approximately 4 and verify address records on file. | 0.9 | 265 | 238.50 |
| Martin, Timothy | 05/29/20 | Review and edit proposed responses to claimants questions regarding claims. | 1.8 | 800 | 1,440.00 |
| Sorondo, Jean-Louis | 05/29/20 | Review and respond to claimant inquiries. | 0.4 | 650 | 260.00 |
| Boll, Gavin | 05/29/20 | Respond to two claimant emails. | 0.2 | 265 | 53.00 |
| Boll, Gavin | 06/01/20 | Respond to claimant emails regarding status of claims, address updates, and payment timing received on 3/31/20. | 0.8 | 265 | 212.00 |
| Boll, Gavin | 06/02/20 | Respond to two claim inquiries on the claim resolution process status and timing. | 0.9 | 265 | 238.50 |
| Boll, Gavin | 06/02/20 | Update claimants per requests sent to Claim Response inbox. | 0.2 | 265 | 53.00 |
| Boll, Gavin | 06/02/20 | Respond to three claimants regarding timing of payment. | 0.4 | 265 | 106.00 |
| Sorondo, Jean-Louis | 06/03/20 | Review translated notices and forward to KCC. | 1.4 | 650 | 910.00 |
| Goldsmith, Zachary | 06/03/20 | Review ClaimResponse emails (3/5/20 - 4/1/20) for address updates, claim status and update in claims registry site. | 0.2 | 425 | 85.00 |
| Goldsmith, Zachary | 06/03/20 | Collaborate E. Berardino (HBA) on ClaimResponse emails for address changes and updates to claims registry site. | 0.5 | 425 | 212.50 |
| Berardino, Emma | 06/03/20 | Discuss address changes from ClaimResponse inbox with Z. Goldsmith (HBA). | 0.5 | 400 | 200.00 |
| Sorondo, Jean-Louis | 06/04/20 | Review and edit translated notices. | 2.3 | 650 | 1,495.00 |
| Goldsmith, Zachary | 06/04/20 | Review claimant emails (4/1/20 - 4/20/20) related to address updates and claim status and update in claims registry site. | 0.5 | 425 | 212.50 |
| Berardino, Emma | 06/05/20 | Correspond with translation company regarding FAQ translation. | 0.6 | 400 | 240.00 |
| Martin, Timothy | 06/05/20 | Prepare FAQ file for translation. | 0.8 | 800 | 640.00 |
| Boll, Gavin | 06/05/20 | Respond to claimant's request for address verification. | 0.3 | 265 | 79.50 |
| Sorondo, Jean-Louis | 06/08/20 | Research and prepare schedule of 16 AF Consultores claims and forward to M. Llenas. | 2.2 | 650 | 1,430.00 |
| Sorondo, Jean-Louis | 06/09/20 | Review translated FAQ document for accuracy. | 0.6 | 650 | 390.00 |
| Sorondo, Jean-Louis | 06/09/20 | Research various claimant requests and respond to inquiries. | 2.4 | 650 | 1,560.00 |
| Berardino, Emma | 06/09/20 | Research and correspond regarding claim 01772-000. | 0.3 | 400 | 120.00 |
| Martin, Timothy | 06/10/20 | Review translations of letters to be sent by postage and send to BMC. | 0.6 | 800 | 480.00 |
| Berardino, Emma | 06/10/20 | Translate auto response of FAQ for ClaimResponse inquiries. | 1.3 | 400 | 520.00 |
| Goldsmith, Zachary | 06/10/20 | Review claimant emails (4/19/20 - 4/27/20) related to address updates and claim status and update in claims registry site. | 2.9 | 425 | 1,232.50 |
| Martin, Timothy | 06/10/20 | Call with AF Consultores, E. Berardino and J. Sorondo (both HBA) regarding balloting of all claims filed by firm. | 0.6 | 800 | 480.00 |
| Sorondo, Jean-Louis | 06/10/20 | Call with M. Llenas (AFC), T. Martin, E. Berardino (both HBA) to discuss unresolved claims and ballots. | 0.6 | 650 | 390.00 |
| Berardino, Emma | 06/10/20 | Call with M. Llenas (AFC), T. Martin and J. Sorondo (both HBA) on balloting concerns. | 0.6 | 400 | 240.00 |
| Sorondo, Jean-Louis | 06/10/20 | Research and respond to various claim questions from AF Consultores. | 2.0 | 650 | 1,300.00 |
| Berardino, Emma | 06/10/20 | Draft auto response for FAQ for ClaimResponse inquiries. | 0.6 | 400 | 240.00 |
| Berardino, Emma | 06/10/20 | Test auto response of FAQ for ClaimResponse inquiries. | 2.1 | 400 | 840.00 |
| Sorondo, Jean-Louis | 06/10/20 | Respond to claimant requests for claim information. | 1.8 | 650 | 1,170.00 |

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| Goldsmith, Zachary | 06/11/20 | Review claimant emails (4/27/20-5/4/20) related to address updates, claim status and update register. | 2.5 | 425 | 1,062.50 |
| Sorondo, Jean-Louis | 06/11/20 | Lookup up claimant information requests and correspond with claimants. | 2.6 | 650 | 1,690.00 |
| Berardino, Emma | 06/11/20 | Research and correspond regarding claims 10952-000 and 26321-000. | 0.6 | 400 | 240.00 |
| Berardino, Emma | 06/11/20 | Correspond regarding disallowed claim 110411-000. | 0.2 | 400 | 80.00 |
| Boll, Gavin | 06/11/20 | Provide status update to claimant. | 0.5 | 265 | 132.50 |
| Berardino, Emma | 06/12/20 | Research and correspond regarding claim 95882-000. | 0.3 | 400 | 120.00 |
| Sorondo, Jean-Louis | 06/12/20 | Research various claimant information requests. | 2.2 | 650 | 1,430.00 |
| Berardino, Emma | 06/15/20 | Research and correspond regarding Brazilian Women's Group claim inquiries sent to the Trustee. | 0.9 | 400 | 360.00 |
| Sorondo, Jean-Louis | 06/15/20 | Research and respond to claim confirmation requests from AF Consultores. | 1.1 | 650 | 715.00 |
| Berardino, Emma | 06/15/20 | Research and correspond regarding claim 92375-000. | 0.2 | 400 | 80.00 |
| Martin, Timothy | 06/15/20 | Review and respond to questions from creditors. | 0.7 | 800 | 560.00 |
| Goldsmith, Zachary | 06/16/20 | Review claimant emails (5/1 - 5/15) related to address updates, claim status and update in claims registry site. | 2.9 | 425 | 1,232.50 |
| Berardino, Emma | 06/16/20 | Research and correspond regarding conflicting claims 14866-000 and 18672-000. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 06/16/20 | Research and correspond regarding duplicate claims 44220-000 and 44144-000. | 0.3 | 400 | 120.00 |
| Berardino, Emma | 06/16/20 | Research and correspond regarding claim 105494-000. | 0.3 | 400 | 120.00 |
| Berardino, Emma | 06/16/20 | Research and correspond regarding claim 102444-000. | 0.2 | 400 | 80.00 |
| Goldsmith, Zachary | 06/17/20 | Review claimant emails (5/15 - 5/17) related to address updates, claim status and update in claims registry site. | 1.7 | 425 | 722.50 |
| Berardino, Emma | 06/17/20 | Research and correspond regarding duplicate claims 64973-000, 03081-000, 03086-000, and 03482-000. | 0.4 | 400 | 160.00 |
| Berardino, Emma | 06/17/20 | Research and correspond regarding duplicate claims 112675-000 and 114039-000. | 0.3 | 400 | 120.00 |
| Berardino, Emma | 06/17/20 | Research and correspond regarding claim number 35151-000. | 0.2 | 400 | 80.00 |
| Berardino, Emma | 06/17/20 | Research and correspond regarding claim 127151-000. | 0.1 | 400 | 40.00 |
| Berardino, Emma | 06/17/20 | Research and correspond regarding claim 05834-000. | 0.2 | 400 | 80.00 |
| Berardino, Emma | 06/17/20 | Research and correspond regarding claim 55741-000. | 0.2 | 400 | 80.00 |
| Berardino, Emma | 06/17/20 | Research and correspond regarding claim 22590-000. | 0.1 | 400 | 40.00 |
| Sorondo, Jean-Louis | 06/17/20 | Review and respond to various claim requests. | 1.3 | 650 | 845.00 |
| Martin, Timothy | 06/17/20 | Review and respond to questions from claimants regarding claim status. | 0.4 | 800 | 320.00 |
| Berardino, Emma | 06/18/20 | Gather and send documents for translation of the 10th and 11th Omnibus Objections and related notices. | 0.2 | 400 | 80.00 |
| Goldsmith, Zachary | 06/18/20 | Review claimant emails (5/17 - 5/20) related to address updates, claim status and update in claims registry site. | 2.5 | 425 | 1,062.50 |
| Berardino, Emma | 06/18/20 | Review disallowed claim 07863-001 objection history and correspond with claimant. | 0.2 | 400 | 80.00 |
| Berardino, Emma | 06/18/20 | Research and correspond regarding claim 66876-000. | 0.2 | 400 | 80.00 |
| Martin, Timothy | 06/18/20 | Review and respond to questions from several claimants regarding claim status. | 1.2 | 800 | 960.00 |
| Berardino, Emma | 06/19/20 | Continue to correspond with claimant regarding claim 27990-000. | 0.3 | 400 | 120.00 |
| Berardino, Emma | 06/19/20 | Research and correspond regarding claim 108491-000. | 0.2 | 400 | 80.00 |
| Martin, Timothy | 06/19/20 | Review and respond to questions regarding claims. | 0.3 | 800 | 240.00 |
| Sorondo, Jean-Louis | 06/19/20 | Research various claimant inquiries and respond. | 1.2 | 650 | 780.00 |
| Berardino, Emma | 06/21/20 | Correspond with various claimants that responded to requests for further information for their claims hearing June 30, 2020. | 1.1 | 400 | 440.00 |
| Berardino, Emma | 06/21/20 | Follow-up with various claimants with settlement propositions for June 30, 2020 hearing. | 0.8 | 400 | 320.00 |
| Berardino, Emma | 06/21/20 | Review claim inquiry sent to the Trustee regarding a claim not filed in the ePOC. | 0.3 | 400 | 120.00 |
| Berardino, Emma | 06/21/20 | Correspond with Li Min Guo regarding 15 claims up for hearing on June 30, 2020. | 0.9 | 400 | 360.00 |
| Berardino, Emma | 06/21/20 | Research and correspond related to claim 08578-000. | 0.4 | 400 | 160.00 |
| Goldsmith, Zachary | 06/22/20 | Review claimant emails (5/23 - 5/27) related to address updates and claim status and update claims registry site. | 1.1 | 425 | 467.50 |
| Goldsmith, Zachary | 06/22/20 | Review claimant emails (5/20 - 5/21) related to address updates and claim status and update claims registry site. | 0.8 | 425 | 340.00 |
| Goldsmith, Zachary | 06/22/20 | Review claimant emails (5/21 - 5/23) related to address updates and claim status and update claims registry site. | 0.4 | 425 | 170.00 |
| Berardino, Emma | 06/22/20 | Address inquiries sent to Murphy and King as of 6/22/20 regarding unknown claim numbers. | 0.5 | 400 | 200.00 |
| Berardino, Emma | 06/22/20 | Address claim inquiry regarding non-participant claim #2351. | 0.2 | 400 | 80.00 |
| Berardino, Emma | 06/22/20 | Address claim inquiry regarding duplicate claim 44144-000. | 0.3 | 400 | 120.00 |
| Berardino, Emma | 06/22/20 | Research and correspond regarding claim 88047-000. | 0.1 | 400 | 40.00 |

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|---------------------|----------|---|-----|-----|----------|
| Sorondo, Jean-Louis | 06/22/20 | Research and respond to claimant email requests. | 1.9 | 650 | 1,235.00 |
| Berardino, Emma | 06/23/20 | Prepare Plan Hearing noticing documents for Translation. | 1.2 | 400 | 480.00 |
| Berardino, Emma | 06/23/20 | Address claim inquiry regarding claim number 34864 submitted to the Bankruptcy Court. | 0.3 | 400 | 120.00 |
| Berardino, Emma | 06/23/20 | Notice claimants regarding June 30 telephonic hearing in the Bankruptcy Court. | 0.6 | 400 | 240.00 |
| Berardino, Emma | 06/23/20 | Address claimant inquiries from the Brazilian Women's Group received 6/23/20. | 0.3 | 400 | 120.00 |
| Berardino, Emma | 06/23/20 | Address claim inquiry regarding a missing claim number sent to the Trustee. | 0.1 | 400 | 40.00 |
| Berardino, Emma | 06/23/20 | Address claimant inquiries entered onto the court docket 6/23/2020. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 06/23/20 | Address inquiry regarding claim 14082-000 sent to Murphy and King. | 0.2 | 400 | 80.00 |
| Sorondo, Jean-Louis | 06/23/20 | Lookup claimant net equity and status and respond to inquiries. | 2.7 | 650 | 1,755.00 |
| Sorondo, Jean-Louis | 06/23/20 | Review research and respond to claimant inquiries. | 2.3 | 650 | 1,495.00 |
| Berardino, Emma | 06/24/20 | Prepare translated Plan Hearing noticing documents to be sent out by BMC. | 0.7 | 400 | 280.00 |
| Goldsmith, Zachary | 06/24/20 | Review claimant emails (5/27 - 5/30) related to address updates and claim status and update claims registry site. | 2.5 | 425 | 1,062.50 |
| Sorondo, Jean-Louis | 06/24/20 | Research claimant requests in claim response mailbox and respond. | 2.3 | 650 | 1,495.00 |
| Goldsmith, Zachary | 06/25/20 | Review claimant emails (6/1 - 6/3) related to address updates and claim status and update claims registry site. | 1.9 | 425 | 807.50 |
| Sorondo, Jean-Louis | 06/25/20 | Research and respond to claimant inquiries in claim response mailbox. | 2.6 | 650 | 1,690.00 |
| Sorondo, Jean-Louis | 06/25/20 | Lookup claim status and respond to claimants with disallowed claims. | 2.3 | 650 | 1,495.00 |
| Boll, Gavin | 06/26/20 | Draft emails responding to questions to potential claimants and disallowed claimants. | 1.0 | 265 | 265.00 |
| Sorondo, Jean-Louis | 06/26/20 | Lookup claim information and respond to creditor inquiries. | 2.6 | 650 | 1,690.00 |
| Martin, Timothy | 06/29/20 | Review correspondence from group of creditors with related User Account activity. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 06/29/20 | Review correspondence with creditors in connection with June 30 claim hearing. | 0.8 | 800 | 640.00 |
| Sorondo, Jean-Louis | 06/29/20 | Respond to claimant inquiries in claim response mailbox. | 2.6 | 650 | 1,690.00 |
| Martin, Timothy | 06/29/20 | Call with creditor regarding June 30th claim hearing. | 0.2 | 800 | 160.00 |
| Sorondo, Jean-Louis | 06/29/20 | Research and reply to claimant inquiries by email. | 1.4 | 650 | 910.00 |
| Berardino, Emma | 06/30/20 | Draft Noticing List for KCC for the 10th and 11th Omnibus Objections. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 06/30/20 | Send emails containing all User Account and claim information to 5 attendees of June 30 hearing. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 06/30/20 | Send emails to June 30 hearing attendees with Trustee and Counsel's contact information. | 0.6 | 400 | 240.00 |
| Sorondo, Jean-Louis | 06/30/20 | Research related claims per request of Participant Edita Hernandez. | 0.6 | 650 | 390.00 |
| Sorondo, Jean-Louis | 06/30/20 | Review and respond to claimant emails in claim response mailbox. | 2.4 | 650 | 1,560.00 |
| Sorondo, Jean-Louis | 06/30/20 | Respond to claimant information requests. | 2.2 | 650 | 1,430.00 |

Total Communication with Creditors

1,120.3

\$ 520,016.50

EXHIBIT D-10

TELEXFREE
Services Relating to Disclosure Statement, Plan, Confirmation
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|---------------------|----------|---|------|--------|-------------|
| Martin, Timothy | 02/09/20 | Draft requirements for potential ballot and OFAC portal. | 1.9 | \$ 800 | \$ 1,520.00 |
| Martin, Timothy | 02/17/20 | Draft outline for potential plan ballot. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 02/21/20 | Review of claim status for discussion regarding disclosure statement. | 0.8 | 800 | 640.00 |
| Sorondo, Jean-Louis | 02/27/20 | Discuss technical aspects of balloting notification with BMC. | 1.0 | 650 | 650.00 |
| Martin, Timothy | 03/27/20 | Review and comment on draft disclosure statement. | 1.7 | 800 | 1,360.00 |
| Berardino, Emma | 03/30/20 | Aggregate claims data for draft Disclosure Statement and Plan. | 1.4 | 400 | 560.00 |
| Martin, Timothy | 03/31/20 | Review and provide edits and thoughts on draft disclosure statement. | 0.9 | 800 | 720.00 |
| Berardino, Emma | 04/01/20 | Perform quality control and initial changes to Claims Stratification for Disclosure Statement convenience class. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 04/01/20 | Draft Claims Stratification for Disclosure Statement convenience class. | 2.7 | 400 | 1,080.00 |
| Martin, Timothy | 04/02/20 | Review and edit draft disclosure statement. | 1.2 | 800 | 960.00 |
| Berardino, Emma | 05/01/20 | Draft list of conditionally allowed or disputed claimant emails for Disclosure Hearing noticing. | 1.3 | 400 | 520.00 |
| Sorondo, Jean-Louis | 05/01/20 | Review TelexFree plan documents. | 0.5 | 650 | 325.00 |
| Berardino, Emma | 05/07/20 | Review Disclosure Hearing noticing email list and reconcile to BMC and claims register. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 05/15/20 | Review Disclosure Hearing noticing information for accuracy and consistency. | 0.3 | 400 | 120.00 |
| Martin, Timothy | 05/18/20 | Review comments regarding Disclosure Statement. | 0.5 | 800 | 400.00 |
| Berardino, Emma | 05/20/20 | Review responses sent from claimants regarding Disclosure Statement. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 05/21/20 | Review further responses sent from claimants regarding Disclosure Statement. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 05/21/20 | Correspond with claimants regarding Disclosure Statement questions. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 05/22/20 | Begin to aggregate list of questions submitted by claimants related to the Disclosure Statement. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 05/22/20 | Review and finalize list of Listen-Only participants for Disclosure Statement Hearing. | 2.1 | 400 | 840.00 |
| Martin, Timothy | 05/22/20 | Respond to emails from participants regarding access to Disclosure Statement hearing. | 1.9 | 800 | 1,520.00 |
| Sorondo, Jean-Louis | 05/22/20 | Review updated email addresses for balloting. | 0.5 | 650 | 325.00 |
| Berardino, Emma | 05/26/20 | Continue to aggregate list of questions submitted by claimants related to the Disclosure Statement. | 2.8 | 400 | 1,120.00 |
| Martin, Timothy | 05/26/20 | Respond to creditors regarding questions on Disclosure Statement hearing. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 05/26/20 | Review and translate questions regarding Disclosure Statement hearing. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 05/27/20 | Call with A. Lizotte (M&K) and J. Sorondo (HBA) to discuss claim ballots and preparation for Disclosure Statement hearing. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 05/27/20 | Review of noticing procedures and contact information associated with Disclosure Statement. | 1.0 | 800 | 800.00 |
| Sorondo, Jean-Louis | 05/27/20 | Discuss claim ballots with T. Martin (HBA) and A. Lizotte (M&K). | 0.6 | 650 | 390.00 |
| Martin, Timothy | 05/27/20 | Prepare Disclosure Statement for translation and noticing. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 05/27/20 | Participate in Disclosure Statement hearing. | 0.6 | 800 | 480.00 |
| Sorondo, Jean-Louis | 05/28/20 | Review and identify database tasks for ballot solicitation and send to BMC. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 05/30/20 | Update claim data for balloting and send script to BMC. | 2.6 | 650 | 1,690.00 |
| Sorondo, Jean-Louis | 05/31/20 | Prepare summary of issues and resolutions pertaining to ballot noticing and send to T. Martin (HBA) for review and comment. | 0.3 | 650 | 195.00 |
| Sorondo, Jean-Louis | 05/31/20 | Make final updates to ballot notice list, quality control claim transfers, and verify email addresses. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 05/31/20 | Modify ballot notice table per guidance from BMC and send for review. | 0.4 | 650 | 260.00 |
| Berardino, Emma | 05/31/20 | Review disputed claims list ahead of ballot noticing. | 0.9 | 400 | 360.00 |
| Sorondo, Jean-Louis | 06/01/20 | Research and reconcile various claim issues for ballot noticing. | 3.3 | 650 | 2,145.00 |
| Berardino, Emma | 06/02/20 | Modify balloting information for claims included in 9th Omnibus Objection to Claims. | 0.9 | 400 | 360.00 |
| Sorondo, Jean-Louis | 06/02/20 | Update claimant information for ballots. | 0.2 | 650 | 130.00 |
| Sorondo, Jean-Louis | 06/02/20 | Update query for ballots. | 0.2 | 650 | 130.00 |

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| Martin, Timothy | 06/03/20 | Review ballot process for parties submitting bids on behalf of multiple creditors. | 0.7 | 800 | 560.00 |
| Sorondo, Jean-Louis | 06/03/20 | Call with T. Martin (HBA) and T. Feil (BMC) to discuss ballot processing issues. | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 06/03/20 | Lookup claim information for claimants who received ballot notice. | 0.7 | 650 | 455.00 |
| Berardino, Emma | 06/03/20 | Finalize list of questions regarding balloting for FAQ drafting. | 1.8 | 400 | 720.00 |
| Sorondo, Jean-Louis | 06/03/20 | Update ballot information for transferred claims. | 0.6 | 650 | 390.00 |
| Berardino, Emma | 06/05/20 | Draft unique list of questions and answers related to balloting to be translated and distributed to claimants. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 06/05/20 | Review and quality control FAQ list regarding balloting and payment. | 0.9 | 400 | 360.00 |
| Sorondo, Jean-Louis | 06/05/20 | Respond to various claimant requests pertaining to ballot notice. | 0.7 | 650 | 455.00 |
| Berardino, Emma | 06/05/20 | Draft answers to FAQ for balloting and payment questions. | 0.8 | 400 | 320.00 |
| Sorondo, Jean-Louis | 06/05/20 | Prepare and review questions for FAQ on ballot notice. | 1.2 | 650 | 780.00 |
| Boll, Gavin | 06/08/20 | Research emails asking questions about the disclosure statement, draft clarifying question list for E. Berardino (HBA). | 1.7 | 265 | 450.50 |
| Boll, Gavin | 06/08/20 | Investigate and draft Disclosure Statement related questions and emails from claimants. | 2.3 | 265 | 609.50 |
| Martin, Timothy | 06/08/20 | Call with A. Lizotte (M&K) regarding plan balloting and noticing. | 0.5 | 800 | 400.00 |
| Berardino, Emma | 06/09/20 | Begin to organize ClaimResponse mailbox for responses to balloting questions. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 06/09/20 | Compare balloting FAQ options for influx of emails in ClaimResponse mailbox. | 0.7 | 400 | 280.00 |
| Berardino, Emma | 06/09/20 | Categorize ballot-related ClaimResponse inquiries received on June 3, 2020. | 2.8 | 400 | 1,120.00 |
| Martin, Timothy | 06/10/20 | Review of AF Consultores claims in preparation for call to discuss balloting and objections. | 0.1 | 800 | 80.00 |
| Berardino, Emma | 06/10/20 | Prepare and send email to approximately 1100 claimants with balloting FAQs. | 1.9 | 400 | 760.00 |
| Berardino, Emma | 06/11/20 | Respond to 29 inquiries to ClaimResponse regarding balloting. | 2.3 | 400 | 920.00 |
| Berardino, Emma | 06/11/20 | Respond to 26 inquiries to ClaimResponse regarding balloting. | 1.9 | 400 | 760.00 |
| Martin, Timothy | 06/11/20 | Review questions related to plan balloting. | 0.7 | 800 | 560.00 |
| Berardino, Emma | 06/12/20 | Respond to balloting inquiries received from Participants without claims by the Trustee as of June 12, 2020. | 0.8 | 400 | 320.00 |
| Berardino, Emma | 06/12/20 | Respond to 34 ClaimResponse inquiries regarding balloting. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 06/12/20 | Respond to 27 ClaimResponse inquiries regarding balloting. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 06/15/20 | Respond to 41 ClaimResponse inquiries regarding balloting. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 06/15/20 | Respond to 32 ClaimResponse inquiries regarding balloting. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 06/16/20 | Correspond and update addresses for claims without ballots 118708-000 and 118709-000. | 0.3 | 400 | 120.00 |
| Sorondo, Jean-Louis | 06/16/20 | Research various claimant requests pertaining to balloting. | 1.5 | 650 | 975.00 |
| Martin, Timothy | 06/16/20 | Call with A. Lizotte (M&K) regarding balloting process. | 0.2 | 800 | 160.00 |
| Berardino, Emma | 06/16/20 | Answer 49 ClaimResponse inquiries regarding balloting. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 06/16/20 | Answer 42 ClaimResponse inquiries regarding balloting. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 06/16/20 | Answer 29 ClaimResponse inquiries regarding balloting. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 06/17/20 | Respond to 32 inquiries received to ClaimResponse regarding balloting. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 06/17/20 | Respond to 29 inquiries received to ClaimResponse regarding balloting. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 06/18/20 | Respond to 33 ClaimResponse inquiries regarding balloting. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 06/18/20 | Respond to 28 ClaimResponse inquiries regarding balloting. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 06/18/20 | Respond to 26 ClaimResponse inquiries regarding balloting. | 1.8 | 400 | 720.00 |
| Sorondo, Jean-Louis | 06/18/20 | Research and respond to various ballot issues. | 2.6 | 650 | 1,690.00 |
| Berardino, Emma | 06/19/20 | Respond to 34 emails sent to ClaimResponse regarding balloting. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 06/19/20 | Respond to 32 emails sent to ClaimResponse regarding balloting. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 06/21/20 | Respond to 29 emails sent to ClaimResponse regarding balloting and other matters. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 06/21/20 | Respond to 25 emails sent to ClaimResponse regarding balloting and other matters. | 2.2 | 400 | 880.00 |
| Berardino, Emma | 06/22/20 | Respond to 39 claim inquiries sent to ClaimResponse regarding balloting and other matters. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 06/22/20 | Respond to 36 claim inquiries sent to ClaimResponse regarding balloting and other matters. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 06/22/20 | Respond to 30 claim inquiries sent to ClaimResponse regarding balloting and other matters. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 06/22/20 | Respond to 23 claim inquiries sent to ClaimResponse regarding balloting and other matters. | 1.8 | 400 | 720.00 |
| Berardino, Emma | 06/22/20 | Review group of claims inquired about by Giambrone Law and determine balloting status. | 0.4 | 400 | 160.00 |

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| Berardino, Emma | 06/23/20 | Discuss protocols for balloting and other inquiries submitted to ClaimResponse with J. Sorondo (HBA). | 0.3 | 400 | 120.00 |
| Berardino, Emma | 06/23/20 | Discuss balloting inquiries and other revised protocols for ClaimResponse with G. Boll (HBA). | 0.8 | 400 | 320.00 |
| Sorondo, Jean-Louis | 06/23/20 | Prepare complete list of claims for AF Consultores for balloting and send for review. | 0.8 | 650 | 520.00 |
| Martin, Timothy | 06/23/20 | Review correspondence from creditors and research reasons for not receiving ballots. | 0.9 | 800 | 720.00 |
| Berardino, Emma | 06/23/20 | Respond to 35 ClaimResponse inquiries regarding balloting and other matters. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 06/23/20 | Respond to 28 ClaimResponse inquiries regarding balloting and other matters. | 2.4 | 400 | 960.00 |
| Berardino, Emma | 06/23/20 | Address 39 ClaimResponse inquiries regarding balloting and other matters. | 2.6 | 400 | 1,040.00 |
| Sorondo, Jean-Louis | 06/23/20 | Call with E. Berardino (HBA) to discuss balloting. | 0.3 | 650 | 195.00 |
| Berardino, Emma | 06/24/20 | Address 47 claim inquiries sent to ClaimResponse regarding balloting and other matters. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 06/24/20 | Address 42 claim inquiries sent to ClaimResponse regarding balloting and other matters. | 2.7 | 400 | 1,080.00 |
| Berardino, Emma | 06/24/20 | Address 34 claim inquiries sent to ClaimResponse regarding balloting and other matters. | 2.1 | 400 | 840.00 |
| Martin, Timothy | 06/24/20 | Call with Trustee regarding status of claims and process for bulk balloting. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 06/24/20 | Review tag and respond to claim response emails regarding ballots. | 2.7 | 650 | 1,755.00 |
| Berardino, Emma | 06/24/20 | Address balloting inquiries sent to the Trustee 6/24/20. | 0.8 | 400 | 320.00 |
| Sorondo, Jean-Louis | 06/25/20 | Respond to claimants with ballot processing issues in claim response mailbox. | 2.8 | 650 | 1,820.00 |
| Berardino, Emma | 06/25/20 | Discuss balloting inquiries and process with J. Sorondo and T. Martin (HBA). | 0.5 | 400 | 200.00 |
| Sorondo, Jean-Louis | 06/25/20 | Discuss claim and ballot status with T. Martin and E. Berardino (both HBA). | 0.5 | 650 | 325.00 |
| Sorondo, Jean-Louis | 06/25/20 | Review and discuss ballot issues with M. Llenas of AF Consultores. | 0.4 | 650 | 260.00 |
| Berardino, Emma | 06/25/20 | Address 48 inquiries sent to ClaimResponse regarding balloting. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 06/25/20 | Address 44 inquiries sent to ClaimResponse regarding balloting. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 06/25/20 | Address 38 inquiries sent to ClaimResponse regarding balloting. | 2.5 | 400 | 1,000.00 |
| Berardino, Emma | 06/25/20 | Address 28 inquiries sent to ClaimResponse regarding balloting. | 1.8 | 400 | 720.00 |
| Boll, Gavin | 06/25/20 | Review and responded to ballot emails. | 2.0 | 265 | 530.00 |
| Berardino, Emma | 06/26/20 | Address 48 ClaimResponse inquiries related to balloting and other matters. | 2.8 | 400 | 1,120.00 |
| Sorondo, Jean-Louis | 06/26/20 | Continue responding to claimant inquiries and ballot information requests. | 2.8 | 650 | 1,820.00 |
| Berardino, Emma | 06/26/20 | Address 44 ClaimResponse inquiries related to balloting and other matters. | 2.6 | 400 | 1,040.00 |
| Berardino, Emma | 06/26/20 | Address 31 ClaimResponse inquiries related to balloting and other matters. | 2.1 | 400 | 840.00 |
| Berardino, Emma | 06/26/20 | Address 22 ClaimResponse inquiries related to balloting and other matters. | 1.4 | 400 | 560.00 |
| Boll, Gavin | 06/26/20 | Analyze claimant requests and forwarded ballots. | 2.0 | 265 | 530.00 |
| Berardino, Emma | 06/28/20 | Address 36 ClaimResponse inquiries related to balloting and other matters. | 2.3 | 400 | 920.00 |
| Boll, Gavin | 06/29/20 | Draft responses for ballot questions and appropriate responses to Net Winner/Net Zero/Disallowed claimants. | 2.0 | 265 | 530.00 |
| Boll, Gavin | 06/29/20 | Forward claimant information to resend ballots and discuss Net Winner responses with E. Berardino (HBA). | 1.1 | 265 | 291.50 |
| Sorondo, Jean-Louis | 06/29/20 | Continue responding to ballot and other claim inquires in claim response mailbox. | 2.8 | 650 | 1,820.00 |
| Berardino, Emma | 06/29/20 | Address 51 ClaimResponse inquiries related to balloting and other matters. | 2.9 | 400 | 1,160.00 |
| Berardino, Emma | 06/29/20 | Address 45 ClaimResponse inquiries related to balloting and other matters. | 2.8 | 400 | 1,120.00 |
| Berardino, Emma | 06/29/20 | Address 40 ClaimResponse inquiries related to balloting and other matters. | 2.4 | 400 | 960.00 |
| Boll, Gavin | 06/29/20 | Review, analyze and respond to ballot inbox claims. | 2.5 | 265 | 662.50 |
| Sorondo, Jean-Louis | 06/30/20 | Review updated schedule provided by AF Consultores and update ballot information. | 0.8 | 650 | 520.00 |

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| Berardino, Emma | 06/30/20 | Address 19 emails sent to ClaimResponse regarding balloting and other matters. | 1.8 | 400 | 720.00 |
| Boll, Gavin | 06/30/20 | Review claimant emails and update ballot inbox for duplicate claimant emails. | 0.8 | 265 | 212.00 |
| <i>Total Disclosure Statement, Plan, Confirmation</i> | | | <u>211.1</u> | <u>\$ 98,616.00</u> | |

EXHIBIT D-11

TELEXFREE
Services Relating to Meetings with Trustee or Counsel
April 1, 2018 through June 30, 2020

| Name | Date | Description | Time | Rate | Amount |
|-----------------------|----------|---|------|--------|-----------|
| Martin, Timothy | 04/02/18 | Call with Trustee regarding claims. | 0.2 | \$ 800 | \$ 160.00 |
| Martin, Timothy | 04/05/18 | Call with counsel regarding claims calculations. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 04/11/18 | Discussion with A. Lizotte (M&K) regarding claims. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 04/12/18 | Call with A. Lizotte (M&K) regarding aggregation report. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 04/13/18 | Call with A. Lizotte (M&K) regarding updates to aggregation report. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 04/19/18 | Call with A. Lizotte (M&K) regarding claims analysis and related matters. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 04/19/18 | Meet with Trustee regarding case issues. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 04/20/18 | Call with A. Lizotte (M&K) on 04-20 regarding claims. | 0.2 | 800 | 160.00 |
| Sorondo, Jean-Louis | 05/04/18 | Call with T. Martin (HBA), A. Lebwahl (HBA), B. Shrock (HBA), A. Lizotte (M&K) and Trustee to update on status of claims. | 2.0 | 650 | 1,300.00 |
| Shrock-Kueber, Breann | 05/04/18 | Conference call with J. Sorondo, T. Martin, A. Lebwahl, S. Darr (all HBA) and A. Lizotte (M&K). | 2.0 | 400 | 800.00 |
| Martin, Timothy | 05/04/18 | Call with A. Lizotte (M&K), Trustee, J. Sorondo (HBA), A. Lebwahl (HBA), and B. Shrock (HBA). | 2.0 | 800 | 1,600.00 |
| Lebwahl, Andy | 05/04/18 | Call with Trustee, counsel and HBA team to review claims administration presentation. | 2.0 | 450 | 900.00 |
| Martin, Timothy | 05/07/18 | Call with A. Lizotte (M&K) regarding claim objections. | 0.4 | 800 | 320.00 |
| Shrock-Kueber, Breann | 05/09/18 | Call with T. Martin, J. Sorondo, A. Lebwahl (all HBA) re: work plan and follow-up from call with Trustee and counsel. | 1.0 | 400 | 400.00 |
| Martin, Timothy | 05/09/18 | Meet on 05-09 with Trustee regarding claims. | 1.8 | 800 | 1,440.00 |
| Martin, Timothy | 05/11/18 | Call with A. Lizotte (M&K) regarding PIEC requested information. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 05/14/18 | Call with A. Lizotte (M&K) regarding PIEC requested data. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 05/18/18 | Call with A. Lizotte (M&K) regarding objections. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 05/22/18 | Call with A. Lizotte (M&K) regarding language for objections. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 05/23/18 | Call with Trustee regarding claim statistics. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 05/24/18 | Call with A. Lizotte (M&K) regarding expert report and claims resolution. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 05/29/18 | Call with Trustee regarding claim objections. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 05/29/18 | Call with A. Lizotte (M&K) on 05-29 regarding claim objections. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 05/30/18 | Call with A. Lizotte (M&K) regarding claims objections. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 05/31/18 | Discuss largest net loser claims with Trustee. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 06/05/18 | Call with A. Lizotte (M&K) on 06-05 regarding duplicate claims. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 06/11/18 | Review and incorporate comments by A. Lizotte (M&K) into claim presentation. | 2.9 | 650 | 1,885.00 |
| Martin, Timothy | 06/12/18 | Meet with Trustee and counsel regarding claims process and related matters. | 2.2 | 800 | 1,760.00 |
| Martin, Timothy | 06/14/18 | Call with A. Lizotte (M&K) on 06-14 regarding duplicate claims. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 06/18/18 | Meet with A. Lizotte (M&K) regarding claims process. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 06/18/18 | Meet on 06-18 with Trustee regarding claims. | 0.5 | 800 | 400.00 |
| Sorondo, Jean-Louis | 06/20/18 | Prepare supporting materials for discussion with A. Lizotte (M&K) and T. Martin (HBA) on duplicate claim classification, objections and noticing. | 2.6 | 650 | 1,690.00 |
| Martin, Timothy | 06/22/18 | Meet with Trustee and counsel regarding claims process. | 2.1 | 800 | 1,680.00 |
| Sorondo, Jean-Louis | 06/28/18 | Update claim objection notice charts based on input from T. Martin (HBA) and A. Lizotte (M&K). | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 06/28/18 | Draft claim objection notice charts for review by A. Lizotte (M&K). | 1.9 | 650 | 1,235.00 |
| Martin, Timothy | 06/28/18 | Call with A. Lizotte (M&K) on 06-28 regarding claim objections. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 06/29/18 | Call with A. Lizotte (M&K) regarding claims process. | 1.0 | 800 | 800.00 |
| Martin, Timothy | 07/03/18 | Call with A. Lizotte (M&K) regarding duplicate claims. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 07/03/18 | Meet on 07-03 with Trustee regarding claims. | 2.2 | 800 | 1,760.00 |
| Martin, Timothy | 07/09/18 | Discuss the resolution of claims with the Trustee. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 07/10/18 | Discuss language used with claim objections with A. Lizotte (M&K). | 0.3 | 800 | 240.00 |
| Martin, Timothy | 07/16/18 | Call with A. Lizotte (M&K) regarding coding of duplicate objections. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 07/17/18 | Call with A. Lizotte (M&K) regarding revisions to Exhibit A-1. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 07/18/18 | Follow-up call with A. Lizotte (M&K) regarding revisions to Exhibit A-1. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 07/19/18 | Discuss draft reconciliation with A. Lizotte (M&K). | 0.6 | 800 | 480.00 |

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| Martin, Timothy | 07/20/18 | Discuss claim objections with Trustee and related follow-up. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 07/24/18 | Meet with Trustee and A. Lizotte (M&K) regarding claim objections and reconciliation. | 2.7 | 800 | 2,160.00 |
| Martin, Timothy | 07/25/18 | Call with A. Lizotte (M&K) regarding claim responses and treatment. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 07/26/18 | Call with A. Lizotte (M&K) on 07-26 regarding claim objections. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 07/26/18 | Call with Trustee regarding IRS claim. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 07/30/18 | Call with Trustee, KPMG, and counsel regarding IRS claim. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 07/31/18 | Call with Trustee regarding responses to claim objections. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 07/31/18 | Call with Trustee regarding ePOCs filed with support. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 08/07/18 | Call with counsel regarding claim objections. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 08/10/18 | Call with A. Lizotte (M&K) on 08-10 regarding claim objections. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 08/10/18 | Call with Trustee regarding claim objections and responses. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 08/22/18 | Call with A. Lizotte (M&K) on 08-22 regarding claim objections. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 08/22/18 | Meet with Trustee regarding claim objection issues. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 08/23/18 | Discuss various claim objections with Trustee. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 08/24/18 | Call with A. Lizotte (M&K) regarding responses to objections. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 08/28/18 | Call with A. Lizotte (M&K) on 08-28 regarding claim objections. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 08/28/18 | Call with A. Lizotte (M&K) regarding Shickman claim. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 08/29/18 | Call with A. Lizotte (M&K) regarding administrative claims. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 09/04/18 | Call with A. Lizotte (M&K) regarding objections to claims. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 09/04/18 | Meet with A. Lizotte (M&K) and Trustee regarding responses to claim objections. | 1.5 | 800 | 1,200.00 |
| Martin, Timothy | 09/04/18 | Call with A. Lizotte (M&K) regarding claim presentation. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 09/04/18 | Call with Trustee regarding claim responses. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 09/06/18 | Call with A. Lizotte (M&K) regarding claims presentation. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 09/07/18 | Call with A. Lizotte (M&K) regarding general claims filed. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 09/10/18 | Meet on 09-10 with Trustee regarding claims. | 1.6 | 800 | 1,280.00 |
| Martin, Timothy | 09/12/18 | Call with A. Lizotte (M&K) regarding language for responses to creditors. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 09/13/18 | Meet with A. Lizotte and H. Murphy (both M&K) regarding claim objection status. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 09/13/18 | Meet with Trustee and A. Lizotte (M&K) regarding claim objection status. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 09/13/18 | Meet with Trustee regarding claims presentation. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 09/14/18 | Call with A. Lizotte (M&K) regarding responses to creditors. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 09/14/18 | Call with A. Lizotte (M&K) regarding general claims. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 09/17/18 | Call with A. Lizotte (M&K) regarding noticing of claim objections. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 09/17/18 | Update Trustee regarding claim objections and process. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 09/20/18 | Call with A. Lizotte (M&K) regarding request for data. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 09/20/18 | Discuss claim objections and responses with Trustee. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 09/21/18 | Call with counsel regarding vendor listing. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 09/24/18 | Call with counsel regarding claims objections. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 09/24/18 | Call with Trustee regarding various claims. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 09/25/18 | Call with A. Lizotte (M&K) on 09-25 regarding claim objections. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 09/25/18 | Meet with Trustee regarding responses to claim objections. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 09/26/18 | Call with A. Lizotte (M&K) regarding downline of Faith Sloan. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 09/26/18 | Call with A. Lizotte (M&K) regarding claim responses. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 09/26/18 | Meet with Trustee regarding claim responses. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 09/28/18 | Call with A. Lizotte (M&K) regarding Faith Sloan downline. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 10/01/18 | Call with A. Lizotte (M&K) on 10-01 regarding claim objections. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 10/01/18 | Call with A. Lizotte (M&K) regarding PIEC requests. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 10/02/18 | Discuss possible extensions with Trustee. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 10/04/18 | Call with Trustee regarding potential range of claims. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 10/04/18 | Discuss OFAC issues with Trustee. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 10/05/18 | Call with A. Lizotte (M&K) regarding domestic losses. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 10/10/18 | Call with KCC and A. Lizotte (M&K) regarding mechanics of distributions. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 10/10/18 | Call with A. Lizotte (M&K) regarding distributions. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 10/12/18 | Call with Trustee regarding claimant responses. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 10/15/18 | Discuss 2017 tax return and withholdings on distributions with Trustee. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 10/16/18 | Call with A. Lizotte (M&K) regarding claims presentation to Trustee. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 10/18/18 | Call with A. Lizotte (M&K) regarding information to be included in damages presentation. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 10/18/18 | Call with Trustee regarding comments on damages presentation. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 10/22/18 | Call with A. Lizotte (M&K) regarding claims presentation slides for Trustee. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 10/23/18 | Discuss treatment of various creditors with Trustee. | 0.4 | 800 | 320.00 |

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| Martin, Timothy | 10/24/18 | Call with A. Lizotte (M&K) regarding presentation to Trustee. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 10/25/18 | Call with A. Lizotte (M&K) regarding revisions to objection notices. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 10/25/18 | Meet with Trustee and A. Lizotte (M&K) regarding plan details. | 2.3 | 800 | 1,840.00 |
| Martin, Timothy | 10/29/18 | Call with A. Lizotte (M&K) on 10-29 regarding claim objections. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 10/30/18 | Call with A. Lizotte (M&K) on 10-30 regarding claim objections. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 10/31/18 | Discuss importing claim information to BMS system with Trustee. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 11/05/18 | Discuss mailings to participants with Trustee. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 11/06/18 | Call with A. Lizotte (M&K) regarding claim notice exhibits. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 11/06/18 | Discuss claim notices with Trustee. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 11/07/18 | Call with A. Lizotte (M&K) regarding analysis of claims. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 11/07/18 | Draft email to counsel regarding notice schedule. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 11/08/18 | Call with A. Lizotte (M&K) regarding notices. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 11/09/18 | Discuss draft notices with Trustee. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 11/12/18 | Call with A. Lizotte (M&K) regarding noticing. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 11/12/18 | Discuss noticing content Trustee. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 11/12/18 | Discuss OFAC certification requirements with Trustee. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 11/14/18 | Meet with Trustee regarding claims process. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 11/15/18 | Call with A. Lizotte (M&K) regarding noticing of claim allowances. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 11/15/18 | Meet with Trustee regarding payments to vendors. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 11/16/18 | Meet with Trustee regarding emails to net winner claimants. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 11/16/18 | Call with A. Lizotte (M&K) regarding noticing process. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 11/16/18 | Meet with Trustee regarding De La Cruz claim. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 11/18/18 | Call with A. Lizotte (M&K) on objection to go out following week. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 11/18/18 | Call with A. Lizotte (M&K) regarding notices to creditors. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 11/19/18 | Call with counsel and Trustee regarding discussions with creditors. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 11/19/18 | Call with counsel regarding consistent language in notices. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 11/19/18 | Call with A. Lizotte (M&K) regarding payment processes. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 11/19/18 | Call with counsel regarding community organizations. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 11/20/18 | Discuss responses to creditors with Trustee. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 11/28/18 | Call with Trustee regarding duplicate claims. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 12/03/18 | Call with A. Lizotte (M&K) regarding supplemental filing and responses to creditors. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 12/07/18 | Discussion with Trustee regarding creditor meeting. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 12/10/18 | Discuss claims and related status with Trustee. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 12/11/18 | Discuss claim issues with Trustee. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 12/12/18 | Discuss notices with Trustee. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 12/17/18 | Call with A. Lizotte (M&K) on 12-17 regarding claims. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 12/17/18 | Discuss specific claim objections with Trustee. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 12/19/18 | Call with A. Lizotte (M&K) regarding responses to creditor objections. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 12/19/18 | Call with A. Lizotte (M&K) regarding undeliverable notices. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 12/19/18 | Discuss undeliverable notices with Trustee. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 12/21/18 | Call with A. Lizotte (M&K) on 12-21 regarding claims. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 12/21/18 | Discuss claims analysis with Trustee. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 12/28/18 | Call with Trustee regarding vendor invoices. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 01/02/19 | Meet on 01-02 with Trustee regarding claims. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 01/04/19 | Call with A. Lizotte (M&K) regarding outstanding claim issues. | 1.1 | 800 | 880.00 |
| Martin, Timothy | 01/15/19 | Meet with Trustee and counsel regarding various claim matters. | 2.0 | 800 | 1,600.00 |
| Berardino, Emma | 01/15/19 | Meet with A. Lizotte (M&K) to discuss claims objections. | 1.4 | 400 | 560.00 |
| Berardino, Emma | 01/16/19 | Attend meeting on Claims Objections and Noticing with H. Murphy (M&K), A. Lizotte (M&K), T. Martin (HBA), S. Darr (HBA) and D. McCormack (HBA). | 2.6 | 400 | 1,040.00 |
| McCormack, David | 01/16/19 | Attend meeting at counsel's offices to discuss status of claims and objections. | 2.5 | 475 | 1,187.50 |
| Martin, Timothy | 01/16/19 | Discuss noticing status with A. Lizotte (M&K) and Trustee. | 0.7 | 800 | 560.00 |
| Sorondo, Jean-Louis | 01/16/19 | Meet with Trustee and counsel to discuss claim status. | 2.5 | 650 | 1,625.00 |
| Martin, Timothy | 01/16/19 | Meet with Trustee and counsel regarding claim issues. | 2.4 | 800 | 1,920.00 |
| Martin, Timothy | 01/16/19 | Review draft of notice with A. Lizotte (M&K). | 0.3 | 800 | 240.00 |
| McCormack, David | 01/18/19 | Meet with Trustee after community meeting to discuss progress and next steps. | 1.5 | 475 | 712.50 |
| Martin, Timothy | 01/18/19 | Call with A. Lizotte (M&K) regarding claims schedule. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 01/22/19 | Meet with Trustee on 01-22 regarding claims. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 01/22/19 | Call with counsel regarding noticing. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 01/23/19 | Prepare email to counsel regarding zero balance claims. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 01/24/19 | Discuss claim responses with Trustee. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 01/25/19 | Call with A. Lizotte (M&K) on 01-25 regarding claims. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 01/25/19 | Discuss claim objections with Trustee. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 01/25/19 | Discuss vendor invoices with Trustee. | 0.3 | 800 | 240.00 |

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| Martin, Timothy | 01/28/19 | Discuss treatment of Dominican duplicate claims with counsel. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 01/28/19 | Meet on 01-28 with Trustee regarding claims. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 01/30/19 | Meet with Trustee regarding import of claims data. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 02/01/19 | Meet with counsel regarding creditor inquiries. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 02/04/19 | Meet with Trustee regarding IRS hearing. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 02/06/19 | Call with Trustee regarding a specific creditor. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 02/07/19 | Prepare email to counsel regarding questions on notices. | 2.0 | 800 | 1,600.00 |
| Martin, Timothy | 02/07/19 | Call with counsel regarding status of claim responses. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 02/07/19 | Call with Trustee regarding net zero claims. | 0.5 | 800 | 400.00 |
| Sorondo, Jean-Louis | 02/11/19 | Call with Trustee, D. McCormack, and T. Martin (HBA) to discuss work plan and data formatting technical issues for Caselink software. | 0.3 | 650 | 195.00 |
| Martin, Timothy | 02/11/19 | Review workplan with Trustee, J. Sorondo, and T. Martin (HBA). | 0.2 | 800 | 160.00 |
| Martin, Timothy | 02/11/19 | Call with counsel regarding workplan. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 02/12/19 | Discuss creditor questions with Trustee. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 02/14/19 | Call with counsel regarding payments to and from Debtors. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 02/14/19 | Discuss payments to and from Debtors with Trustee. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 02/15/19 | Call with Trustee regarding cash flow of Debtors. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 02/15/19 | Discuss responses to creditors with counsel. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 02/15/19 | Call with counsel regarding tax returns. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 02/20/19 | Meet with Trustee regarding status of claims. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 02/22/19 | Discuss meeting with creditors with Trustee. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 02/26/19 | Meet with Trustee regarding Participant commissions. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 02/27/19 | Call with counsel regarding claims subject to review. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 02/27/19 | Call with Trustee regarding net winner claims. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 03/01/19 | Call with counsel regarding responses to claimants. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 03/01/19 | Meet on 03-01 with Trustee regarding claims. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 03/01/19 | Follow up with Trustee regarding claims. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 03/04/19 | Call with A. Lizotte (M&K) regarding creditor claiming not to receive notices. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 03/04/19 | Meet on 03-04 with Trustee regarding claims. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 03/05/19 | Discuss matters relating to noticing with Trustee. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 03/05/19 | Discuss responses from creditors with counsel. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 03/05/19 | Meet on 03-05 with Trustee regarding claims. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 03/05/19 | Draft email to counsel regarding noticing. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 03/06/19 | Call with A. Lizotte (M&K) on 03-06 regarding claims. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 03/06/19 | Meet on 03-06 with Trustee regarding claims. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 03/06/19 | Prepare email to Trustee regarding claims. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 03/07/19 | Meet on 03-07 with Trustee regarding claims. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 03/08/19 | Call with A. Lizotte (M&K) regarding report on claims. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 03/08/19 | Call with Trustee regarding report on claims. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 03/08/19 | Draft email to Trustee regarding case issues. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 03/08/19 | Meet on 03-08 with Trustee regarding claims. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 03/11/19 | Call with Trustee regarding review of \$0 claims. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 03/11/19 | Call with Trustee and counsel regarding claims. | 1.2 | 800 | 960.00 |
| Berardino, Emma | 03/11/19 | Discuss claims over \$1 million with counsel. | 0.8 | 400 | 320.00 |
| Martin, Timothy | 03/12/19 | Meet on 03-12 with Trustee regarding claims. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 03/13/19 | Meet on 03-13 with Trustee regarding claims. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 03/14/19 | Call with counsel regarding status of claims. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 03/15/19 | Prepare email to counsel regarding bar date noticing. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 03/18/19 | Call with Trustee regarding various claim objections. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 03/19/19 | Call with Trustee regarding claim review status. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 03/21/19 | Meet with Trustee regarding claims analysis. | 0.4 | 800 | 320.00 |
| Berardino, Emma | 03/22/19 | Call with Counsel regarding claim responses filed with the Bankruptcy Court. | 1.0 | 400 | 400.00 |
| Martin, Timothy | 03/22/19 | Meet with Trustee and counsel regarding claims. | 1.2 | 800 | 960.00 |
| Martin, Timothy | 03/25/19 | Call with A. Lizotte (M&K) regarding status report draft. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 03/27/19 | Call with counsel regarding protocol for dealing with Net Winner claims. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 03/27/19 | Call with Trustee regarding claim status. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 03/29/19 | Discuss status report edits with A. Lizotte (M&K). | 0.9 | 800 | 720.00 |
| Martin, Timothy | 04/02/19 | Call with A. Lizotte (M&K) regarding Status Report. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 04/03/19 | Meet with Trustee regarding claims negotiations. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 04/04/19 | Meet with Trustee regarding Status Report updates. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 04/04/19 | Meet with Trustee regarding claim negotiations. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 04/05/19 | Meet with Trustee regarding Status Report. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 04/09/19 | Call with A. Lizotte (M&K) regarding affidavits for Status Report. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 04/10/19 | Meet with Trustee regarding claim reconciliation. | 0.7 | 800 | 560.00 |

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| Martin, Timothy | 04/10/19 | Call with A. Lizotte (M&K) regarding edits. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 04/11/19 | Meet with Trustee regarding Ex. A to Status Report. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 04/12/19 | Meet with Trustee and A. Lizotte (M&K) regarding Status Report. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 04/12/19 | Call with A. Lizotte (M&K) regarding edits to Status Report. | 0.2 | 800 | 160.00 |
| Berardino, Emma | 04/12/19 | Discuss filing the First Status Report with Counsel. | 1.8 | 400 | 720.00 |
| Martin, Timothy | 04/12/19 | Meet with Trustee regarding Status Report changes. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 04/15/19 | Call to A. Lizotte (M&K) regarding noticing. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 04/16/19 | Call with A. Lizotte (M&K) regarding servicing Same re: Esam Research Esam data. | 2.5 | 800 | 2,000.00 |
| Martin, Timothy | 04/16/19 | Review Esam analysis and related call with A. Lizotte (M&K). | 1.5 | 800 | 1,200.00 |
| Sorondo, Jean-Louis | 04/17/19 | Prepare summary of updated email list and send sample to A. Lizotte (M&K) for review and discussion. | 1.4 | 650 | 910.00 |
| Berardino, Emma | 04/18/19 | Discuss claim transfer treatment with Counsel. | 0.8 | 400 | 320.00 |
| Martin, Timothy | 04/18/19 | Meet on 04-18 with Trustee regarding claims. | 0.9 | 800 | 720.00 |
| Martin, Timothy | 04/24/19 | Call with A. Lizotte (M&K) regarding noticing of Status Report. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 04/24/19 | Email to A. Lizotte (M&K) regarding noticing of Status Report. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 05/01/19 | Call with counsel regarding volume of claim transfers. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 05/02/19 | Meet on 05-02 with Trustee regarding claims. | 1.1 | 800 | 880.00 |
| Martin, Timothy | 05/08/19 | Meet with Trustee regarding claims on 05-08. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 05/16/19 | Meet with Trustee regarding claim resolution. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 05/20/19 | Meet with Trustee and A. Lizotte (M&K) regarding claims. | 1.7 | 800 | 1,360.00 |
| Martin, Timothy | 05/21/19 | Meet with Trustee regarding claims review status. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 05/22/19 | Discuss with counsel issues involving class-action defendant and triangular transfers. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 05/28/19 | Call with counsel regarding number of claim responses filed vs. number of claims mentioned in responses. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 05/29/19 | Meet with counsel regarding claim objections. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 06/03/19 | Call with A. Lizotte (M&K) on 06-03 regarding claims. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 06/05/19 | Call with A. Lizotte (M&K) on 06-05 regarding claim objections. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 06/06/19 | Call with A. Lizotte (M&K) regarding Participant responses. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 06/06/19 | Meet with Trustee regarding various case issues. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 06/11/19 | Meet with Trustee regarding IRS interrogatories. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 06/11/19 | Meet on 06-11 with Trustee regarding claims. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 06/12/19 | Meet with Trustee to discuss claims. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 06/18/19 | Call with A. Lizotte (M&K) regarding IRS interrogatories. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 06/19/19 | Follow-up discussion with A. Lizotte (M&K) regarding IRS interrogatories. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 06/19/19 | Discuss claim objection schedule and observations with A. Lizotte (M&K). | 1.0 | 650 | 650.00 |
| Martin, Timothy | 06/19/19 | Call with A. Lizotte regarding objections to claims. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 06/19/19 | Call with Trustee regarding IRS interrogatories. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 06/20/19 | Meet with Trustee regarding IRS interrogatory responses. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 06/21/19 | Call with A. Lizotte (M&K) and counsel to Dominican Republic claimants regarding duplicate claims. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 06/21/19 | Meet with Trustee regarding claim status. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 06/28/19 | Send updated objection exhibits to A. Lizotte (M&K) and discuss changes. | 1.8 | 650 | 1,170.00 |
| Sorondo, Jean-Louis | 06/28/19 | Research notice dates for A. Lizotte (M&K). | 1.4 | 650 | 910.00 |
| Sorondo, Jean-Louis | 07/01/19 | Review and prepare summary of noticing and response deadlines for A. Lizotte (M&K). | 2.0 | 650 | 1,300.00 |
| Sorondo, Jean-Louis | 07/08/19 | Review and update Net Winner and Net Zero objection charts and discuss with A. Lizotte (M&K). | 1.8 | 650 | 1,170.00 |
| Martin, Timothy | 07/09/19 | Call with A. Lizotte (M&K) regarding net winner claims. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 07/09/19 | Call with A. Lizotte (M&K) regarding IRS claims. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 07/09/19 | Meet on 07-09 with Trustee regarding claims. | 1.3 | 800 | 1,040.00 |
| Martin, Timothy | 07/16/19 | Discuss claim settlements with A. Lizotte (M&K). | 0.6 | 800 | 480.00 |
| Martin, Timothy | 07/22/19 | Meet on 07-22 with Trustee regarding claims. | 0.8 | 800 | 640.00 |
| Sorondo, Jean-Louis | 07/24/19 | Propose language changes to A. Lizotte (M&K) for exhibits and work with E. Berardino (HBA) to apply. | 0.6 | 650 | 390.00 |
| Martin, Timothy | 08/05/19 | Meet on 08-05 with Trustee regarding claims. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 08/08/19 | Discuss complexity of reviewed company data for claimants with multiple email addresses and unrelated user names with Trustee. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 08/21/19 | Meet on 08-21 with Trustee regarding claims. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 08/23/19 | Meet on 08-23 with Trustee regarding claims. | 0.4 | 800 | 320.00 |
| Berardino, Emma | 08/28/19 | Call with the Trustee and Counsel to discuss Omnibus Objections to claims. | 1.6 | 400 | 640.00 |
| Martin, Timothy | 08/29/19 | Discuss questions from claimants with Trustee. | 0.2 | 800 | 160.00 |

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| Martin, Timothy | 09/02/19 | Discuss questions from claimants with Trustee and determine best response. | 0.1 | 800 | 80.00 |
| Martin, Timothy | 09/12/19 | Meet on 09-12 with Trustee regarding claims. | 0.4 | 800 | 320.00 |
| Berardino, Emma | 09/13/19 | Discuss noticing of Net Zero claimants who responded to the Second Notice and unresolved claims with the Trustee and counsel. | 1.0 | 400 | 400.00 |
| Martin, Timothy | 09/16/19 | Meet on 09-16 with Trustee regarding claims. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 09/20/19 | Call with Trustee regarding various claimant responses. | 0.3 | 800 | 240.00 |
| Sorondo, Jean-Louis | 09/20/19 | Discuss zero dollar claims, net winner responses, and next round of objections and affidavits with A. Lizotte (M&K) and T. Martin (HBA). | 1.5 | 650 | 975.00 |
| Martin, Timothy | 09/20/19 | Call with A. Lizotte (M&K) and J. Sorondo (HBA) on net winner responses, zero dollar claims, and ongoing claims analysis. | 1.5 | 800 | 1,200.00 |
| Martin, Timothy | 09/23/19 | Meet on 09-23 with Trustee regarding claims. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 09/24/19 | Meet with A. Lizotte (M&K) regarding claim hearing. | 2.9 | 800 | 2,320.00 |
| Martin, Timothy | 09/24/19 | Meet with Trustee regarding claims and objections. | 1.7 | 800 | 1,360.00 |
| Martin, Timothy | 09/24/19 | Meet on 09-24 with Trustee regarding claims. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 09/25/19 | Meet with Trustee regarding follow-up from claim hearing. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 09/25/19 | Meet on 09-25 with Trustee regarding claims. | 0.7 | 800 | 560.00 |
| Martin, Timothy | 10/01/19 | Call with A. Lizotte (M&K) regarding various claim objections. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 10/02/19 | Meet with A. Lizotte (M&K) to prepare for hearing. | 2.1 | 800 | 1,680.00 |
| Martin, Timothy | 10/03/19 | Meet on 10-03 with Trustee regarding claims. | 0.7 | 800 | 560.00 |
| Sorondo, Jean-Louis | 10/08/19 | Call with A. Lizotte (M&K) T. Martin (HBA), and E. Berardino (HBA) to review Net Winner and Net Zero objections. | 0.6 | 650 | 390.00 |
| Berardino, Emma | 10/08/19 | Call with counsel, T. Martin and J. Sorondo (both HBA) to discuss Net Winner claims for Thursday's hearing. | 0.6 | 400 | 240.00 |
| Martin, Timothy | 10/08/19 | Discuss several claim objections with Trustee. | 0.4 | 800 | 320.00 |
| Berardino, Emma | 10/09/19 | Discuss Paula Coelho's triangular transactions with Counsel. | 0.8 | 400 | 320.00 |
| Sorondo, Jean-Louis | 10/10/19 | Review analysis of transferred claims with A. Lizotte (M&K). | 1.3 | 650 | 845.00 |
| Martin, Timothy | 10/10/19 | Discuss remaining objections with A. Lizotte (M&K). | 0.6 | 800 | 480.00 |
| Martin, Timothy | 10/10/19 | Meet on 10-10 with Trustee regarding claims. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 10/16/19 | Prepare updated analysis of claimant D. Shoyer user accounts and send to A. Lizotte (M&K) for discussion. | 2.4 | 650 | 1,560.00 |
| Berardino, Emma | 10/18/19 | Meet with the Trustee and Counsel regarding the Omnibus Objection responses. | 1.1 | 400 | 440.00 |
| Martin, Timothy | 10/18/19 | Meet with A. Lizotte (M&K) to continue preparations for hearing. | 2.0 | 800 | 1,600.00 |
| Berardino, Emma | 10/22/19 | Call with the Trustee and Counsel to prepare for the October 23 Omnibus Objection hearing. | 0.9 | 400 | 360.00 |
| Martin, Timothy | 10/22/19 | Call with A. Lizotte (M&K) regarding reviewed claim objections. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 10/23/19 | Meet with Trustee and counsel regarding status of IRS hearing. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 10/23/19 | Meet with Trustee regarding claim objection matters. | 0.7 | 800 | 560.00 |
| Sorondo, Jean-Louis | 10/30/19 | Call with A. Lizotte (M&K) T. Martin, E. Berardino (HBA) to review unresolved claims. | 1.1 | 650 | 715.00 |
| Berardino, Emma | 10/30/19 | Call with the Trustee and Counsel to discuss unresolved claims. | 1.1 | 400 | 440.00 |
| Martin, Timothy | 10/30/19 | Discuss Dominican claims with the Trustee. | 0.3 | 800 | 240.00 |
| Sorondo, Jean-Louis | 11/01/19 | Call with A. Lizotte (M&K) to discuss unresolved claims. | 0.8 | 650 | 520.00 |
| Martin, Timothy | 11/06/19 | Call with A. Lizotte (M&K) regarding Shapiro objections. | 0.3 | 800 | 240.00 |
| Sorondo, Jean-Louis | 11/13/19 | Prepare updated stratification of conditionally allowed claims for A. Lizotte (M&K). | 1.7 | 650 | 1,105.00 |
| Martin, Timothy | 11/20/19 | Call with A. Lizotte (M&K) regarding claim objections docketed for Nov. 26th. | 0.4 | 800 | 320.00 |
| Berardino, Emma | 11/20/19 | Call with Counsel regarding the November 26th hearing. | 1.0 | 400 | 400.00 |
| Martin, Timothy | 11/21/19 | Prepare email to Trustee summarizing AF Consultores claim objections. | 1.9 | 800 | 1,520.00 |
| Berardino, Emma | 11/25/19 | Call with Counsel, T. Martin and J. Sorondo (HBA) to discuss November 26th hearing and Omnibus Objections. | 1.0 | 400 | 400.00 |
| Sorondo, Jean-Louis | 11/25/19 | Call with E. Berardino (HBA), T. Martin (HBA) A. Lizotte (M&K) to discuss unresolved claim objections. | 1.0 | 650 | 650.00 |
| Martin, Timothy | 11/25/19 | Participate in call with counsel and HBA team regarding AF Consultores objections. | 1.0 | 800 | 800.00 |
| Martin, Timothy | 12/04/19 | Call with A. Lizotte (M&K) regarding claim objections and provided support. | 0.4 | 800 | 320.00 |
| Berardino, Emma | 12/05/19 | Call with T. Martin (HBA), J. Sorondo (HBA), and A. Lizotte (M&K) to discuss upcoming hearing in the Bankruptcy Court. | 0.9 | 400 | 360.00 |
| Martin, Timothy | 12/05/19 | Review exhibits and prepare for hearing with A. Lizotte (M&K), J. Sorondo (HBA) and E. Berardino (HBA). | 0.9 | 800 | 720.00 |
| Sorondo, Jean-Louis | 12/05/19 | Discuss court hearing and follow up items with T. Martin (HBA), E. Berardino (HBA), A. Lizotte (M&K). | 0.9 | 650 | 585.00 |
| Martin, Timothy | 12/12/19 | Discuss subpoena with counsel and Trustee. | 1.4 | 800 | 1,120.00 |

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| Martin, Timothy | 12/26/19 | Call with Trustee regarding responses to claim objections for January hearing. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 12/30/19 | Call with Trustee regarding outstanding claims. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 01/07/20 | Call with A. Lizotte (M&K) regarding claim responses received. | 0.5 | 800 | 400.00 |
| Sorondo, Jean-Louis | 01/16/20 | Call with C. Bennett (M&K) and T. Martin (HBA) to discuss Wells Fargo subpoena response. | 0.5 | 650 | 325.00 |
| Martin, Timothy | 01/16/20 | Discuss response to Wells Fargo subpoena with C. Bennett (M&K) and J. Sorondo (HBA). | 0.5 | 800 | 400.00 |
| Sorondo, Jean-Louis | 01/17/20 | Prepare summary with statistics of AF Consultores unresolved claims with observations and send to A. Lizotte (M&K) for discussion. | 2.1 | 650 | 1,365.00 |
| Berardino, Emma | 01/17/20 | Prepare documents for discussion with Counsel and HBA on the Jordan Shapiro claims. | 1.2 | 400 | 480.00 |
| Martin, Timothy | 01/20/20 | Discuss outstanding claims and proposed timeframe with Trustee. | 0.9 | 800 | 720.00 |
| Sorondo, Jean-Louis | 01/21/20 | Research responses filed by claimants at request of A. Lizotte (M&K) and provide findings. | 1.9 | 650 | 1,235.00 |
| Martin, Timothy | 01/21/20 | Meet with A. Lizotte (M&K) regarding claim analyses. | 1.4 | 800 | 1,120.00 |
| Martin, Timothy | 01/21/20 | Meet with Trustee regarding claim objections. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 01/22/20 | Meet with Trustee regarding claim objections responses filed by J. Shapiro. | 0.9 | 800 | 720.00 |
| Berardino, Emma | 02/03/20 | Call with HBA and Counsel regarding AF Consultores disputed claims. | 0.9 | 400 | 360.00 |
| Martin, Timothy | 02/14/20 | Meet with Trustee regarding outstanding claims and Dominican analysis. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 02/21/20 | Call with A. Lizotte (M&K) regarding drafting of plan and disclosure statement. | 0.6 | 800 | 480.00 |
| Berardino, Emma | 02/24/20 | Discuss February 25, 2020 hearing and March 12, 2020 hearing responses with Counsel. | 0.9 | 400 | 360.00 |
| Martin, Timothy | 02/24/20 | Discuss rescheduling of claims hearing with counsel. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 02/24/20 | Discuss disclosure statement with Trustee. | 0.4 | 800 | 320.00 |
| Sorondo, Jean-Louis | 03/06/20 | Call with A. Lizotte (M&K), T. Martin (HBA), E. Berardino (HBA) to discuss Omnibus objection claims. | 0.5 | 650 | 325.00 |
| Berardino, Emma | 03/06/20 | Call with HBA and Counsel to discuss March 12 Hearing claims. | 0.5 | 400 | 200.00 |
| Martin, Timothy | 03/09/20 | Call with A. Lizotte (M&K), J. Sorondo (HBA), E. Berardino (HBA) to prepare for March 12 hearing. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 03/09/20 | Call with counsel regarding tax withholdings on claims. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 03/12/20 | Update call with Trustee regarding outcome of claim hearing. | 0.7 | 800 | 560.00 |
| Sorondo, Jean-Louis | 03/17/20 | Update statistics of remaining AF Consultores claims for A. Lizotte (M&K) and determine which claims need to be added to objection schedule. | 1.4 | 650 | 910.00 |
| Martin, Timothy | 03/17/20 | Call with A. Lizotte (M&K) regarding status of objections for Dominican claims. | 0.2 | 800 | 160.00 |
| Berardino, Emma | 03/18/20 | Call with A. Lizotte (M&K) and S. Darr (Trustee) to discuss AF Consultores claims objections. | 0.4 | 400 | 160.00 |
| Sorondo, Jean-Louis | 03/20/20 | Call with C. Bennett (M&K) and T. Martin (HBA) to discuss D. Shoyfer analysis results and Massachusetts Net Winner analysis results. | 0.3 | 650 | 195.00 |
| Martin, Timothy | 03/20/20 | Call with C. Bennett (M&K) and J. Sorondo (HBA) regarding Danill Shoyfer user activity. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 03/20/20 | Call with A. Lizotte (M&K) regarding detail of Debtors' Schedule F. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 03/23/20 | Call with A. Lizotte (M&K), J. Sorondo (HBA), and E. Berardino (HBA) regarding notices of hearing and AF Consultores Affidavit. | 0.3 | 800 | 240.00 |
| Berardino, Emma | 03/23/20 | Call with A. Lizotte (M&K), T. Martin (HBA), and J. Sorondo (HBA) to discuss AF Consultores Affidavit. | 0.3 | 400 | 120.00 |
| Sorondo, Jean-Louis | 03/23/20 | Discuss AF Consultores Affidavit and notices with counsel, T. Martin and E. Berardino (both HBA). | 0.3 | 650 | 195.00 |
| Martin, Timothy | 03/30/20 | Discuss Participants who filed general unsecured claims through BMC with counsel. | 1.5 | 800 | 1,200.00 |
| Martin, Timothy | 03/30/20 | Call with Trustee regarding request that Huron file a fee application. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 04/01/20 | Call with Trustee regarding calculation of convenience class amounts. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 04/02/20 | Call with counsel regarding finalization of Disclosure Statement. | 0.5 | 800 | 400.00 |
| Sorondo, Jean-Louis | 04/03/20 | Call with C. Bennett (M&K) and T. Martin (HBA) to discuss responses to class subpoena requests. | 0.6 | 650 | 390.00 |
| Martin, Timothy | 04/06/20 | Call with A. Lizotte (M&K) regarding remaining claim objections. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 04/06/20 | Call with Trustee regarding status of claim objections. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 04/07/20 | Call with counsel regarding preparation for May 7th hearing. | 0.9 | 800 | 720.00 |
| Sorondo, Jean-Louis | 04/13/20 | Call with Trustee to discuss transferred claims. | 0.2 | 650 | 130.00 |
| Martin, Timothy | 04/14/20 | Call with Trustee regarding unresolved claims. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 04/17/20 | Call with Trustee regarding claim objections and timing. | 0.3 | 800 | 240.00 |

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| Martin, Timothy | 04/20/20 | Call with A. Lizotte (M&K) regarding various objections to claims. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 04/21/20 | Call with A. Lizotte (M&K), S. Darr (Trustee), E. Berardino (HBA), J. Sorondo (HBA) to discuss Jordan Shapiro claims. | 1.1 | 800 | 880.00 |
| Berardino, Emma | 04/21/20 | Discuss Jordan Shapiro claims with T. Martin (HBA), J. Sorondo (HBA), S. Darr (Trustee), and A. Lizotte (M&K). | 1.1 | 400 | 440.00 |
| Sorondo, Jean-Louis | 04/21/20 | Discuss May 7th hearing claims with T. Martin, E. Berardino (HBA), Trustee, and A. Lizotte (M&K). | 1.0 | 650 | 650.00 |
| Martin, Timothy | 04/21/20 | Call with Trustee regarding potential payment processors. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 04/21/20 | Call with A. Lizotte (M&K) regarding payment processors. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 04/22/20 | Call with Trustee regarding restitution motion. | 0.5 | 800 | 400.00 |
| Martin, Timothy | 04/29/20 | Meeting with Trustee regarding claim objections. | 0.7 | 800 | 560.00 |
| Berardino, Emma | 04/30/20 | Discuss May 7 Hearing with A. Lizotte (M&K) and R. Books (Courtroom Deputy). | 0.3 | 400 | 120.00 |
| Martin, Timothy | 05/05/20 | Call with counsel regarding omnibus objections. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 05/07/20 | Call with Trustee regarding claim objections scheduled for next hearing. | 0.4 | 800 | 320.00 |
| Berardino, Emma | 05/08/20 | Discuss Shapiro claims related to the 2nd and 3rd Omnibus Objections with A. Lizotte (M&K). | 0.8 | 400 | 320.00 |
| Martin, Timothy | 05/08/20 | Call with Trustee regarding claims objections filed by J. Shapiro. | 0.4 | 800 | 320.00 |
| Berardino, Emma | 05/11/20 | Discuss reconciliation of Shapiro claims with A. Lizotte (M&K). | 0.3 | 400 | 120.00 |
| Berardino, Emma | 05/14/20 | Discuss Shapiro support binders related to the 2nd and 3rd Omnibus Objections with Counsel. | 0.3 | 400 | 120.00 |
| Martin, Timothy | 05/15/20 | Call with A. Lizotte (M&K) regarding claim objections and hearing. | 0.8 | 800 | 640.00 |
| Martin, Timothy | 05/15/20 | Call with the Trustee regarding claim objections. | 0.6 | 800 | 480.00 |
| Martin, Timothy | 05/18/20 | Call with Trustee regarding Disclosure Statement. | 0.2 | 800 | 160.00 |
| Martin, Timothy | 05/19/20 | Discuss Jordan Shapiro claims pursuant to the 6th and 7th Omnibus Objections with A. Lizotte (M&K), J. Sorondo and E. Berardino (both HBA). | 0.9 | 800 | 720.00 |
| Berardino, Emma | 05/19/20 | Discuss Jordan Shapiro claims pursuant to the 6th and 7th Omnibus Objections with A. Lizotte (M&K), J. Sorondo and T. Martin (both HBA). | 0.9 | 400 | 360.00 |
| Sorondo, Jean-Louis | 05/19/20 | Call with Trustee, A. Lizotte (M&K), E. Berardino, and T. Martin (both HBA) to discuss group 2 unresolved Shapiro claims. | 0.9 | 650 | 585.00 |
| Berardino, Emma | 05/19/20 | Discuss over and under aggregated claims with A. Lizotte (M&K). | 0.2 | 400 | 80.00 |
| Sorondo, Jean-Louis | 05/20/20 | Call with Trustee, A. Lizotte (M&K), T. Martin, and E. Berardino (both HBA) to discuss over and under aggregated claims for possible objection. | 0.6 | 650 | 390.00 |
| Berardino, Emma | 05/20/20 | Discuss over and under aggregated claims to be objected to with the Trustee, A. Lizotte (M&K), J. Sorondo and T. Martin (both HBA). | 0.6 | 400 | 240.00 |
| Martin, Timothy | 05/20/20 | Discuss over and under aggregated claims to be objected to with A. Lizotte (M&K), Trustee, J. Sorondo and E. Berardino (both HBA). | 0.6 | 800 | 480.00 |
| Martin, Timothy | 05/26/20 | Call with Trustee and counsel to prepare for Disclosure Statement hearing. | 0.8 | 800 | 640.00 |
| Sorondo, Jean-Louis | 05/28/20 | Call with C. Bennet (M&K) and T. Martin (HBA) to discuss database production. | 0.3 | 650 | 195.00 |
| Martin, Timothy | 05/28/20 | Discuss database production with C. Bennet (M&K) and J. Sorondo (HBA). | 0.3 | 800 | 240.00 |
| Martin, Timothy | 06/01/20 | Discuss claims scheduled for hearing on June 2nd with A. Lizotte (M&K), Trustee, J. Sorondo and E. Berardino (both HBA). | 0.9 | 800 | 720.00 |
| Berardino, Emma | 06/01/20 | Discuss claims scheduled for hearing on June 2nd with A. Lizotte (M&K), Trustee, J. Sorondo and T. Martin (both HBA). | 0.9 | 400 | 360.00 |
| Sorondo, Jean-Louis | 06/01/20 | Call with A. Lizotte (M&K), Trustee, E. Berardino and T. Martin (both HBA) to discuss claims scheduled for hearing. | 0.9 | 650 | 585.00 |
| Martin, Timothy | 06/01/20 | Call with A. Lizotte (M&K) regarding claims hearing. | 0.2 | 800 | 160.00 |
| Sorondo, Jean-Louis | 06/02/20 | Call with A. Lizotte (M&K) and E. Berardino (HBA) to discuss claims for hearing. | 0.3 | 650 | 195.00 |
| Berardino, Emma | 06/02/20 | Discuss claims for upcoming hearing with A. Lizotte (M&K) and J. Sorondo (HBA). | 0.3 | 400 | 120.00 |
| Martin, Timothy | 06/05/20 | Discuss FAQs with Trustee and A. Lizotte (M&K). | 0.5 | 800 | 400.00 |
| Berardino, Emma | 06/11/20 | Discuss Third Affidavit of T. Martin with A. Lizotte (M&K) and T. Martin (HBA). | 0.4 | 400 | 160.00 |
| Martin, Timothy | 06/11/20 | Call with counsel to discuss edits to Third Affidavit. | 0.4 | 800 | 320.00 |
| Martin, Timothy | 06/17/20 | Call with A. Lizotte (M&K) regarding calls from claimants. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 06/19/20 | Call with A. Lizotte (M&K) regarding translations. | 0.1 | 800 | 80.00 |
| Berardino, Emma | 06/19/20 | Discuss claim 132129-000 with A. Lizotte (M&K). | 0.5 | 400 | 200.00 |
| Berardino, Emma | 06/23/20 | Discuss claims for hearing on June 30, 2020 with A. Lizotte (M&K). | 0.6 | 400 | 240.00 |
| Berardino, Emma | 06/25/20 | Discuss June 30 Hearing Claims with A. Lizotte (M&T) and T. Martin (HBA). | 0.6 | 400 | 240.00 |

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| Martin, Timothy | 06/30/20 | Call with A. Lizotte (M&K) regarding claims scheduled for June 30 hearing and status of communications. | 0.3 | 800 | 240.00 |
| Martin, Timothy | 06/30/20 | Call with A. Lizotte (M&K) and E. Berardino (HBA) to prepare for June 30 Hearing. | 0.6 | 800 | 480.00 |
| Berardino, Emma | 06/30/20 | Discuss June 30 Hearing claims with A. Lizotte (M&K) and T. Martin (HBA). | 0.6 | 400 | 240.00 |
| Martin, Timothy | 06/30/20 | Follow-up with Trustee regarding claim hearing. | 0.3 | 800 | 240.00 |
| <i>Total Meetings with Trustee or Counsel</i> | | | <u><u>274.1</u></u> | | <u><u>\$ 196,615.00</u></u> |