

1 MARK KRUSPODIN, CPA
2 DUFFY, KRUSPODIN & COMPANY, LLP
3 Certified Public Accountants
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7 Fax: (818) 436-7588
8 E-Mail: mkruspodin@dkllpcpa.com

9 Tax Accountants for Receiver
10 WILLIAM J. HOFFMAN

11 **UNITED STATES DISTRICT COURT**
12 **CENTRAL DISTRICT OF CALIFORNIA**
13 **WESTERN DIVISION**

14 SECURITIES AND EXCHANGE
15 COMMISSION,

16 Plaintiff,

17 v.

18 NATIONWIDE AUTOMATED
19 SYSTEMS, INC.; JOEL GILLIS; and
20 EDWARD WISHNER,

21 Defendants,

22 OASIS STUDIO RENTALS, LLC; OASIS
23 STUDIO RENTALS #2, LLC; and OASIS
24 STUDIO RENTALS #3, LLC

25 Relief Defendants.

Case No. CV-14-07249-SJO (FFMx)

**THIRD INTERIM FEE
APPLICATION OF DUFFY,
KRUSPODIN & COMPANY, LLP,
CERTIFIED PUBLIC
ACCOUNTANT TO THE
RECEIVER, FOR PAYMENT OF
FEES AND REIMBURSEMENT OF
EXPENSE**

Date: October 16, 2017

Time: 10:00 a.m.

Ctrm: 10C – 1st Street Courthouse

Judge: Hon. S. James Otero

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1 Duffy, Kruspodin & Company, LLP ("Duffy") hereby submits this third
2 interim application for approval and payment of fees and reimbursement of
3 expenses ("Application"). This Application covers the period from September 1,
4 2016 through May 15, 2017 ("Third Application Period"), and seeks interim
5 approval of \$13,011.47 in fees, and an order authorizing the Receiver to pay, on an
6 interim basis, 80% of the fees incurred (\$10,409.18). Duffy has discounted its
7 customary hourly rates by ten percent (10%).

8 **I. INTRODUCTION**

9 This equity receivership involves a large and complex Ponzi scheme that is
10 the subject of the Complaint filed by the Securities and Exchange Commission
11 ("Commission"). The Receiver was appointed on a temporary basis on
12 September 30, 2014, and on a permanent basis on October 29, 2014.

13 The appointment orders confer broad duties, responsibilities, and powers on
14 the Receiver which are designed to allow him to secure, preserve, and protect the
15 assets of the Receivership Entities, investigate and recover sums transferred to third
16 parties, conduct a forensic accounting and analysis of the Receivership Entities'
17 financial transactions, review and analyze investor claims, and maximize the amount
18 ultimately available for distribution to investors. The appointment orders also
19 authorize the Receiver to engage professionals to assist him in the performance of
20 his duties. The Receiver promptly determined that an experienced, qualified tax
21 accountant was critical due to the size and complexity of the receivership estate.
22 Accordingly, the Receiver engaged Duffy to assist with urgent accounting and tax
23 issues facing the receivership estate and the firm began work in January 2015,
24 including assisting with the preparation of income tax returns.

25 This Application seeks interim approval of \$13,011.47 in fees for a total of
26 57.10 hours worked and payment on an interim basis of 80% of that amount, or
27 \$10,409.18. The hours and fees for each of the Receivership Entities are as follows:
28

COMPANY NAME/DESCRIPTION	HOURS	AMOUNT
QUALIFIED SETTLEMENT FUND		
Gathering of required information and preparation of 2016 income tax returns	21.10	\$5,428.09
NATIONWIDE AUTOMATED SYSTEMS, INC.		
Gathering of required information and preparation of 2016 income tax return	16.60	\$4,386.50
OASIS STUDIO RENTALS, LLC		
Gathering of required information and preparation of 2016 income tax return	11.50	\$2,741.40
OASIS STUDIO RENTALS 2, LLC		
Gathering of required information and preparation of 2016 income tax return	3.90	\$944.00
OASIS STUDIO RENTALS 3, LLC		
Gathering of required information and preparation of 2016 income tax return	4.00	\$957.20
Total Fees	57.10	\$14,457.19
Less: 10% discount		-\$1,445.72
Discounted fees		\$13,011.47

II. SUMMARY OF TASKS PERFORMED AND COSTS INCURRED

A. Categories and Descriptions of Work

- Gathering of information, adjusting journal entries, generating financial reports, and preparation of income tax returns

Duffy worked with the Receiver’s office to assist with reconstruction of accounting records to produce a set of financial reports, make appropriate journal entries to close out the books for the year end, and to prepare income tax returns for the four NASI and Oasis entities.

	HOURS	FEES	AVERAGE RATE
TOTAL	57.10	\$13,011.47	\$228

1 **III. THE FEES AND COSTS ARE REASONABLE**
2 **AND SHOULD BE ALLOWED**

3 "As a general rule, the expenses and fees of a receivership are a charge upon
4 the property administered." *Gaskill v. Gordon*, 27 F.3d 248, 251 (7th Cir. 1994).
5 These expenses include the fees and expenses of this Receiver and his professionals,
6 including Duffy, Kruspodin & Company, LLP. Decisions regarding the timing and
7 amount of an award of fees and costs to the Receiver and his Professionals are
8 committed to the sound discretion of the Court. *See SEC v. Elliot*, 953 F.2d 1560,
9 1577 (11th Cir. 1992).

10 In allowing fees, a court should consider "the time, labor and skill required,
11 but not necessarily that actually expended, in the proper performance of the duties
12 imposed by the court upon the receiver[], the fair value of such time, labor and skill
13 measured by conservative business standards, the degree of activity, integrity and
14 dispatch with which the work is conducted and the result obtained." *United States v.*
15 *Code Prods. Corp.*, 362 F. 2d 669, 673 (3d Cir. 1966) (internal quotation marks
16 omitted). In practical terms, receiver and professional compensation thus ultimately
17 rests upon the result of an equitable, multi-factor balancing test involving the
18 "economy of administration, the burden that the estate may be able to bear, the
19 amount of time required, although not necessarily expended, and the overall value of
20 the services to the estate." *In re Imperial 400 Nat'l, Inc.*, 432 F.2d 232, 237 (3d Cir.
21 1970). Regardless of how this balancing test is formulated, no single factor is
22 determinative and "a reasonable fee is based [upon] all circumstances surrounding
23 the receivership." *SEC v. W.L. Moody & Co., Bankers (Unincorporated)*, 374 F.
24 Supp. 465, 480 (S.D. Tex. 1974).

25 As a preliminary matter, the TRO and Preliminary Injunction Order confer on
26 the Receiver substantial duties and powers, including to conduct such investigation
27 and discovery as is necessary to locate and account for all receivership assets, take
28 such action as is necessary and appropriate to assume control over and preserve

1 receivership assets, and employ attorneys and others to investigate and, where
2 appropriate, institute, pursue, and prosecute all claims and causes of action of
3 whatever kind and nature. *See* Dkt. No. 17 (TRO, Part XIII); Dkt. No. 42
4 (Preliminary Injunction Order, Part XII). The Receiver promptly determined that an
5 experienced, qualified tax accountant was necessary due to the size and complexity
6 of the receivership estate.

7 Duffy has submitted a detailed fee application which describes the nature of
8 the services rendered, and the identity and billing rate of each individual performing
9 each task. Bills reflecting the task, timekeepers, rate, hours, and charge for each
10 task are attached hereto as Exhibit A. Duffy has endeavored to staff matters as
11 efficiently as possible while remaining cognizant of the complexity of issues
12 presented. The request for fees is based on Duffy's customary billing rates charged
13 for comparable services provided in other matters, less a 10% discount.

14 The work performed by Duffy was essential to carrying out the Receiver's
15 Court-ordered duties. The Receiver and Duffy have worked diligently since January
16 2015 to prepare timely filed income tax returns.

17 Duffy seeks payment of only 80% of fees incurred on an interim basis in
18 recognition of the fact that its work in assisting the Receiver is ongoing. Payment of
19 the proposed 20% holdback will be sought at the conclusion of the receivership. The
20 fees of Duffy are fair and reasonable and should be approved and paid on an interim
21 basis.

22 **IV. CONCLUSION**

23 Duffy, Kruspodin and Company, LLP therefore respectfully request that this
24 Court enter an Order:

- 25 1. Approving the fees of Duffy, Kruspodin and Company, LLP, on an
26 interim basis, of \$13,011.47

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- 1 2. Authorizing and directing the Receiver to pay 80% of approved fees, or
2 \$10,409.18 from the assets of the receivership estate;
3 3. For such other and further relief as the Court deems appropriate.
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5 Dated: August 31, 2017

DUFFY, KRUSPODIN & COMPANY, LLP

6 By: Mark Kruspodin
7 Mark Kruspodin, CPA
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EXHIBIT A



21600 Oxnard Street, Suite 2000
Woodland Hills, CA 91367-4969
Phone: (818) 385-0585 FAX: (818) 436-7588

QUALIFIED SETTLEMENT FUND OVER NASI
9339 GENESEE AVE
#130
SAN DIEGO, CA 92121

Date ~InvoiceDate
Invoice No. ~InvoiceNumber
Client No. QUAL01

DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
02/27/2017	ESTATE & TRUST TAX PREP. REQUESTED INFO FOR EXTENSION FILING	Sawiris	0.10	\$220.00	\$ 22.00
03/02/2017	ESTATE & TRUST TAX PREP.	Justl, CPA	1.80	\$185.00	333.00
03/04/2017	C-CORPORATION INQUIRY RE: EXTENSION AND SET UP EXTENSION INFORMATION IN SOFTWARE	Sawiris	0.10	\$220.00	22.00
03/06/2017	ESTATE & TRUST TAX PREP.	Justl, CPA	1.80	\$185.00	333.00
03/07/2017	ESTATE & TRUST TAX PREP.	Justl, CPA	2.80	\$185.00	518.00
03/07/2017	EXTENSION OF TIME TO FILE EXTENSION PROCESSING AND F/U ON OPEN ITEMS WITH CLIENT	Cox, CPA	0.80	\$330.00	264.00
03/08/2017	ESTATE & TRUST TAX PREP.	Justl, CPA	2.40	\$185.00	444.00
03/14/2017	ESTATE & TRUST TAX PREP. ENTER DATA ON 1120SF AND SAVE. TO DAVE FOR REVIEW	Justl, CPA	1.20	\$185.00	222.00
03/14/2017	TAX REVIEW REVIEW TAX RETURN AND FILING RQMTS	Cox, CPA	3.30	\$330.00	1,089.00
03/15/2017	ESTATE & TRUST TAX PREP. REVIEW ITEMS	Justl, CPA	0.10	\$185.00	18.50
03/15/2017	TAX REVIEW				

Duffy Kruspodin, LLP
 QUALIFIED SETTLEMENT FUND OVER NASI
 Invoice No. ~InvoiceNumber

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DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
	REVIEW FINANCIAL STMTS, REVIEW BALANCE SHEET ACCOUNTS FOR CHANGES TO BALANCES, REVISIONS TO CLIENT LETTER, REVIEW CA FILING RQMTS AND SPECIAL PROCESSING FOR QSF, REVIEW COMPLEX TRUST ELECTION, REVISIONS TO FORM, CALCULATE STATE TAX M-1, CHANGE DESIGNATED TAX MATTERS PERSON, EMAILS TO FROM ATTY	Cox, CPA	3.50	\$330.00	1,155.00
03/20/2017	TAX REVIEW 2016 TAX RETURN FOLLOW UP	Kruspodin, CPA	0.30	\$480.00	144.00
03/23/2017	TAX REVIEW F/U WITH ATTY RE DRAFT AND PROCESS	Cox, CPA	0.70	\$330.00	231.00
03/24/2017	TAX REVIEW TAX RETURN FOLLOW UP	Kruspodin, CPA	0.40	\$480.00	192.00
04/06/2017	TAX REVIEW TAX RETURN PROCESSING	Cox, CPA	0.20	\$330.00	66.00
04/08/2017	OTHER CLERICAL/ASSEMBLY ASSEMBLED 2016 TAX RETURN	Bosler	0.40	\$100.00	40.00
04/09/2017	MISCELLANEOUS EXPENSES OVERNITE DELIVERY	DaSilva			16.59
04/10/2017	TAX REVIEW TAX RETURN PROCESSING	Cox, CPA	0.20	\$330.00	66.00
04/10/2017	TAX REVIEW PARTNER LEVEL REVIEW AND FINALIZE 2016 INCOME TAX RETURNS	Kruspodin, CPA	0.40	\$480.00	192.00
04/10/2017	OTHER CLERICAL/ASSEMBLY SHAREFILED SIGNATURE PAGES WITH DIRECTIONS TO AARON PER DAVID	Bosler	0.20	\$100.00	20.00
04/14/2017	OTHER CLERICAL/ASSEMBLY ASSEMBLED PAPER TAX RETURN FOR FILING TO IRS AND FTB, PREPARED CERTIFIEDS	Bosler	0.40	\$100.00	40.00
				Current Amount Due	5,428.09

Duffy Kruspodin, LLP
 QUALIFIED SETTLEMENT FUND OVER NASI
 Invoice No. ~InvoiceNumber

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DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
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Total Current Amount Due \$ 5,428.09

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
5,428.09	0.00	0.00	0.00	2,222.91	7,651.00

INVOICES ARE PAYABLE UPON RECEIPT. FINANCE CHARGES WILL BE ASSESSED ON BALANCES OVER 30 DAYS OLD.

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21600 Oxnard Street, Suite 2000
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Phone: (818) 385-0585 FAX: (818) 436-7588

NATIONWIDE AUTOMATED SYSTEMS, INC.
9339 GENESEE AVE. SUITE 130
SAN DIEGO, CA 92121

Date ~InvoiceDate

Invoice No. ~InvoiceNumber
Client No. NAS101

DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
Current Professional Services:					
11/07/2016	OTHER CLERICAL/ASSEMBLY HANDLE REQUEST FROM AARON KUDLA REGARDING FEE STATEMENT	Griner	0.20	\$130.00	\$ 26.00
11/28/2016	OTHER CLERICAL/ASSEMBLY FOLLOW UP WITH MARK AND OBTAIN SIGNATURE FOR COURT DOCUMENTS AND EMAIL TO JANINE HOLMAN	Griner	0.20	\$130.00	26.00
02/15/2017	ACCTG PREP - GENERAL ANALYSIS OF PRIOR YEAR'S WORK AND PLANNING FOR 2016 WORK. COMMUNICATE PROJECTED WORK AND CHARGES TO AARON. IDENTIFY PROCEDURES FOR INCREASED EFFICIENCIES IN CURRENT YEAR'S TAX PREPARATION.	Kruspodin, CPA	0.30	\$480.00	144.00
02/28/2017	OTHER CLERICAL/ASSEMBLY GENERATE ENGAGEMENTS LETTERS IN WORD FORMAT FOR OASIS ENTITIES AND NAS101	Griner	0.20	\$180.00	36.00
03/02/2017	TAX REVIEW REVIEW TAX DOCS	Cox, CPA	0.60	\$330.00	198.00
03/03/2017	ACCTG PREP - GENERAL GO OVER INITIAL INFORMATION RECEIVED FROM AARON KUDLA	Kruspodin, CPA	0.30	\$480.00	144.00
03/03/2017	TAX REVIEW REVIEW TAX DOCS AND TAX RETURN F/U	Cox, CPA	0.70	\$330.00	231.00
03/04/2017	C-CORPORATION				

Duffy Kruspodin, LLP
 NATIONWIDE AUTOMATED SYSTEMS, INC.
 Invoice No. ~InvoiceNumber

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DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
	INQUIRY RE: EXTENSION AND SET UP EXTENSION INFORMATION IN SOFTWARE	Sawiris	0.10	\$220.00	22.00
03/08/2017	C-CORPORATION REVIEW DATA, ENTER FOR TAX RETURN	Justl, CPA	4.40	\$185.00	814.00
03/13/2017	EXTENSION OF TIME TO FILE SET UP AND EFILED EXTENSION	Sawiris	0.10	\$185.00	18.50
03/13/2017	TAX PLANNING CALLS FROM KUDLA, SET UP CLIENT, EXTENSION	Cox, CPA	1.20	\$255.00	306.00
03/14/2017	C-CORPORATION ENTER MORE DATA, UPDATE FILE	Justl, CPA	1.30	\$185.00	240.50
03/14/2017	OTHER CLERICAL/ASSEMBLY NEW CLIENT SET-UP	Torres	0.30	\$65.00	19.50
03/17/2017	C-CORPORATION FINAL ITEMS FOR REVIEW	Justl, CPA	0.60	\$185.00	111.00
03/17/2017	TAX REVIEW REVIEW TAX RETURN	Cox, CPA	1.80	\$330.00	594.00
03/20/2017	TAX REVIEW 2016 TAX RETURN FOLLOW UP	Kruspodin, CPA	0.30	\$480.00	144.00
03/20/2017	TAX REVIEW REVISIONS TO TAX RETURN AND PROCESSING	Cox, CPA	1.40	\$330.00	462.00
03/23/2017	TAX REVIEW F/U WITH ATTY RE DRAFT AND PROCESS	Cox, CPA	0.80	\$330.00	264.00
03/24/2017	TAX REVIEW TAX RETURN FOLLOW UP	Kruspodin, CPA	0.40	\$480.00	192.00
04/02/2017	PARTNERSHIPS & LLC'S FOLLOW UP RE: LLC TAX	Sawiris	0.10	\$185.00	18.50
04/06/2017	TAX REVIEW TAX RETURN PROCESSING	Cox, CPA	0.20	\$330.00	66.00

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 NATIONWIDE AUTOMATED SYSTEMS, INC.
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DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
04/08/2017	OTHER CLERICAL/ASSEMBLY ASSEMBLED 2016 TAX RETURN	Bosler	0.30	\$100.00	30.00
04/10/2017	TAX REVIEW PARTNER LEVEL REVIEW AND FINALIZE 2016 INCOME TAX RETURNS	Kruspodin, CPA	0.40	\$480.00	192.00
04/13/2017	EFILE ACKNOWLEDGEMENTS RETRIEVE EFILE ACKS	Griner	0.10	\$180.00	18.00
05/03/2017	PARTNERSHIPS & LLC'S FOLLOW UP TO SEE IF WE'LL BE FILING THIS TAX RETURN	Sawiris	0.10	\$185.00	18.50
05/05/2017	TAX REVIEW F/U WITH ATTY ON ACTG	Cox, CPA	0.20	\$255.00	<u>51.00</u>
				Current Amount Due	4,386.50
				Total Current Amount Due	\$ <u>4,386.50</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
4,386.50	0.00	0.00	0.00	3,411.27	7,797.77

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21600 Oxnard Street, Suite 2000
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Phone: (818) 385-0585 FAX: (818) 436-7588

OASIS STUDIO RENTAL, LLC
 9339 GENESEE AVE. SUITE 130
 SAN DIEGO, CA 92121

Date ~InvoiceDate

Invoice No. ~InvoiceNumber
 Client No. OASI01

DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
Current Professional Services:					
03/02/2017	PARTNERSHIPS & LLC'S	Justl, CPA	2.40	\$185.00	\$ 444.00
03/02/2017	TAX REVIEW REVIEW TAX DOCS & EMAILS	Cox, CPA	0.70	\$330.00	231.00
03/03/2017	PARTNERSHIPS & LLC'S ADDITIONAL INPUT, REVIEW INCOME TAXES PAID FOR STATE	Justl, CPA	2.10	\$185.00	388.50
03/06/2017	PARTNERSHIPS & LLC'S	Justl, CPA	0.70	\$185.00	129.50
03/07/2017	CORRESPONDENCE	Justl, CPA	0.10	\$185.00	18.50
03/09/2017	EXTENSION OF TIME TO FILE PREPARED AND FILED EXTENSION	Sawiris	0.20	\$220.00	44.00
03/14/2017	PARTNERSHIPS & LLC'S FOR REVIEW FILE TOGETHER	Justl, CPA	0.30	\$185.00	55.50
03/15/2017	TAX REVIEW REVIEW TAX RETURN, REVIEW FINANCIALS STMTS, CALCULATE STATE TAX DEDUCTION AND M-1 ADJUSTMENT, NOTES TO FILE RE ASSUMPTIONS MADE, REVIEW BALANCE SHEET ACCOUNTS FOR P/Y TREATMENT, REVIEW STATE ESTIMATE RQMTS	Cox, CPA	3.60	\$330.00	1,188.00
03/24/2017	TAX REVIEW TAX RETURN FOLLOW UP	Kruspodin, CPA	0.20	\$480.00	96.00

Duffy Kruspodin, LLP
 OASIS STUDIO RENTAL, LLC
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DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
04/07/2017	OTHER CLERICAL/ASSEMBLY ASSEMBLE TAX RETURN, SEND VIA SHAREFILE	Gohn	0.30	\$108.00	32.40
04/10/2017	TAX REVIEW PARTNER LEVEL REVIEW AND FINALIZE 2016 INCOME TAX RETURNS	Kruspodin, CPA	0.20	\$480.00	96.00
04/13/2017	EFILE ACKNOWLEDGEMENTS RETRIEVE EFILE ACKS	Griner	0.10	\$180.00	<u>18.00</u>
				Current Amount Due	2,741.40
				Total Current Amount Due	<u>\$ 2,741.40</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
2,741.40	0.00	0.00	0.00	1,329.66	4,071.06

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Phone: (818) 385-0585 FAX: (818) 436-7588

OASIS STUDIO RENTALS 2, LLC
9339 GENESEE AVE. SUITE 130
SAN DIEGO, CA 92121

Date ~InvoiceDate
Invoice No. ~InvoiceNumber
Client No. OASI02

DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
Current Professional Services:					
03/09/2017	EXTENSION OF TIME TO FILE PREPARED AND FILED EXTENSION	Sawiris	0.20	\$220.00	\$ 44.00
03/16/2017	PARTNERSHIPS & LLC'S PROCESS T/R AND VERIFY ESTIMATES	Cox, CPA	1.20	\$330.00	396.00
03/23/2017	PARTNERSHIPS & LLC'S CALL FTB TO OBTAIN ESTIMATE INFORMATION	Stani, CPA	0.20	\$165.00	33.00
03/23/2017	TAX REVIEW PROCESSING T/R	Cox, CPA	0.50	\$330.00	165.00
03/24/2017	TAX REVIEW TAX RETURN FOLLOW UP	Kruspodin, CPA	0.20	\$480.00	96.00
04/06/2017	TAX REVIEW TAX RETURN PROCESSING	Cox, CPA	0.20	\$330.00	66.00
04/08/2017	OTHER CLERICAL/ASSEMBLY ASSEMBLED 2016 TAX RETURN	Bosler	0.30	\$100.00	30.00
04/10/2017	TAX REVIEW PARTNER LEVEL REVIEW AND FINALIZE 2016 INCOME TAX RETURNS	Kruspodin, CPA	0.20	\$480.00	96.00
04/13/2017	EFILE ACKNOWLEDGEMENTS RETRIEVE EFILE ACKS	Griner	0.10	\$180.00	<u>18.00</u>
				Current Amount Due	944.00

Duffy Kruspodin, LLP
 OASIS STUDIO RENTALS 2, LLC
 Invoice No. ~InvoiceNumber

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DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
Total Current Amount Due					\$ <u>944.00</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
944.00	0.00	0.00	0.00	421.47	1,365.47

INVOICES ARE PAYABLE UPON RECEIPT. FINANCE CHARGES WILL BE ASSESSED ON BALANCES OVER 30 DAYS OLD.

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THANK YOU FOR YOUR PROMPT PAYMENT.

Duffy Kruspodin, LLP
OASIS STUDIO RENTALS 2, LLC
Invoice No. ~InvoiceNumber

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DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
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21600 Oxnard Street, Suite 2000
Woodland Hills, CA 91367-4969
Phone: (818) 385-0585 FAX: (818) 436-7588

OASIS STUDIO RENTALS 3, LLC
9339 GENESEE AVE. SUITE 130
SAN DIEGO, CA 92121

Date ~InvoiceDate

Invoice No. ~InvoiceNumber
Client No. OASI03

DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
Current Professional Services:					
03/09/2017	EXTENSION OF TIME TO FILE PREPARED AND FILED EXTENSION	Sawiris	0.20	\$220.00	\$ 44.00
03/16/2017	PARTNERSHIPS & LLC'S PROCESS T/R AND VERIFY ESTIMATES	Cox, CPA	1.20	\$330.00	396.00
03/23/2017	PARTNERSHIPS & LLC'S CALL FTB TO OBTAIN ESTIMATE INFORMATION	Stani, CPA	0.20	\$165.00	33.00
03/23/2017	TAX REVIEW PROCESSING T/R	Cox, CPA	0.50	\$330.00	165.00
03/24/2017	TAX REVIEW TAX RETURN FOLLOW UP	Kruspodin, CPA	0.20	\$480.00	96.00
04/06/2017	TAX REVIEW TAX RETURN PROCESSING	Cox, CPA	0.20	\$330.00	66.00
04/07/2017	OTHER CLERICAL/ASSEMBLY ASSEMBLE TAX RETURN, SEND VIA SHAREFILE	Gohn	0.40	\$108.00	43.20
04/10/2017	TAX REVIEW PARTNER LEVEL REVIEW AND FINALIZE 2016 INCOME TAX RETURNS	Kruspodin, CPA	0.20	\$480.00	96.00
04/13/2017	EFILE ACKNOWLEDGEMENTS RETRIEVE EFILE ACKS	Griner	0.10	\$180.00	<u>18.00</u>
				Current Amount Due	957.20

Duffy Kruspodin, LLP
 OASIS STUDIO RENTALS 3, LLC
 Invoice No. ~InvoiceNumber

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DATE	SERVICE	STAFF	HOURS	RATE	AMOUNT
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Total Current Amount Due \$ 957.20

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
957.20	0.00	0.00	0.00	454.68	1,411.88

INVOICES ARE PAYABLE UPON RECEIPT. FINANCE CHARGES WILL BE ASSESSED ON BALANCES OVER 30 DAYS OLD.

FOR YOUR CONVENIENCE, PLEASE VISIT OUR WEBSITE WWW.DKLLPCPA.COM TO PAY YOUR INVOICE OR YOU MAY CALL THE OFFICE AND USE VISA, MASTERCARD OR AMERICAN EXPRESS.

THANK YOU FOR YOUR PROMPT PAYMENT.