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15 **UNITED STATES DISTRICT COURT**
 16 **CENTRAL DISTRICT OF CALIFORNIA**
 17 **WESTERN DIVISION**

18 SECURITIES AND EXCHANGE
 19 COMMISSION,

20 Plaintiff,

21 v.

22 NATIONWIDE AUTOMATED
 23 SYSTEMS, INC.; JOEL GILLIS; and
 24 EDWARD WISHNER,

25 Defendants,

26 OASIS STUDIO RENTALS, LLC;
 27 OASIS STUDIO RENTALS #2, LLC;
 28 and OASIS STUDIO RENTALS #3,,

Relief Defendants.

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

**THIRD INTERIM FEE
 APPLICATION OF RECEIVER,
 WILLIAM HOFFMAN OF
 TRIGILD, INC., FOR PAYMENT OF
 FEES AND REIMBURSEMENT OF
 EXPENSE**

Date: September 21, 2015
 Time: 10:00 a.m.
 Ctrm: 1 - 2nd Floor
 Judge: Hon. S. James Otero

1 William Hoffman of Trigild, Inc. ("Receiver"), the Court-appointed
2 permanent receiver for Defendant Nationwide Automated Systems, Inc. ("NASI"),
3 Relief Defendants Oasis Studio Rentals, LLC, Oasis Studio Rentals #2, LLC, and
4 Oasis Studio Rentals #3, LLC ("Relief Defendants"), and their subsidiaries and
5 affiliates (collectively "Receivership Entities"), hereby submits this third interim
6 application for approval and payment of fees and reimbursement of expenses
7 ("Application"). This Application covers the period from April 1, 2015, through
8 June 30, 2015 ("Third Application Period"), and seeks interim approval of
9 \$221,832.50 in fees and \$8,064.70 in expenses, and an order authorizing the
10 Receiver to pay, on an interim basis, 80% of the fees incurred (\$177,466.00) and
11 100% of expenses incurred.

12 I. INTRODUCTION

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

17 The appointment orders confer broad duties, responsibilities, and powers on
18 the Receiver which are designed to allow him to secure, preserve, and protect the
19 assets of the Receivership Entities, investigate and recover sums transferred to third
20 parties, conduct a forensic accounting and analysis of the Receivership Entities'
21 financial transactions, review and analyze investor claims, and maximize the amount
22 ultimately available for distribution to investors. The appointment orders also
23 authorize the Receiver to engage counsel to assist him in the performance of his
24 duties. The Receiver promptly determined that experienced, qualified counsel was
25 critical due to the size and complexity of the receivership estate.

26 This Application should be read in conjunction with the Receiver's Fourth
27 Interim Report, which describes in detail the Receiver's activities during the Third
28

1 Application Period. So as to avoid repetition, references are made to relevant
2 portions of the reports in the below descriptions of the Receiver's work.

3 This Application seeks interim approval of \$221,832.50 in fees for a total of
4 1,246.7 hours worked and payment on an interim basis of 80% of that amount, or
5 \$177,466.00. The work performed is described task-by-task on Exhibit A and is
6 broken down into the following categories:

7	Category	Hours	Amount
8	Asset Analysis and Recovery	183.4	\$33,145.00
9	Asset Disposition	1.5	\$225.00
10	Business Operations	163.4	\$23,402.50
11	Investor Communications	81.8	\$15,542.50
12	Case Administration	13.5	\$5,150.00
13	Claims Admin. and Objections	0.0	\$0.00
14	Third Party Recoveries	95.0	\$27,417.50
15	Accounting/ Auditing	39.5	\$6,677.50
16	Business Analysis	10.7	\$3,385.00
17	Data Analysis	32.8	\$4,920.00
18	Status Report	12.5	\$4,007.50
19	Forensic Accounting	529.9	\$84,775.00
20	Tax Issues	74.2	\$11,662.50
21	Travel Time	8.7	\$1,522.50
22	TOTAL	1,246.7	\$221,832.50

23
24 Overall, the Receiver's fees increased by about 7% from the Second
25 Application Period (\$206,845). The increase is the result of substantial work during
26 the Third Application Period to identify, perform necessary investigation and
27 accounting work, and pursue claims to recover profits, referral fees, and other
28 transfers to investors, insiders, and other third parties ("Clawback Claims"). The

1 Receiver's investigation and accounting was complicated by the poor condition of
2 records maintained by NASI and affiliated entities, and the company's very
3 primitive system of tracking investor deposits and disbursements. The work of the
4 Receiver and his staff on Clawback Claims is reflected primarily in the Third Party
5 Recoveries and Forensic Accounting categories. The success of this work is already
6 evident as the Receiver has recovered more than \$1.1 million from Clawback
7 Claims to date, with many claims still being investigated, numerous outstanding
8 demands, and three recently-filed Clawback lawsuits. Case Nos. 15-CV-05737,
9 15-CV-5747, 15-CV-5755.¹

10 Fees in most other categories, including Business Operations, Case
11 Administration, Accounting/Auditing, Business Analysis, and Tax Issues, declined
12 from the Second Application Period. The Receiver has diligently performed its
13 Court-ordered duties and should be compensated on an interim basis for its work.

14 **II. SUMMARY OF TASKS PERFORMED AND COSTS INCURRED**

15 **A. Categories and Descriptions of Work**

16 1. Asset Analysis and Recovery

17 The Receiver's services in the Asset Analysis and Recovery category include
18 work to obtain information and documents to identify, locate and take possession of
19 receivership estate assets, including accounts receivable, loans, bank accounts, Oasis-
20 related trucks and trailers, the approximately 205 operational ATM machines, and
21 interests in other businesses.

22 On November 18, 2014, the Court entered its Order Approving Receiver's
23 First Report and Recommendations, which confirmed that Relief Defendants are
24 affiliates of NASI, and therefore within the scope of the receivership. Minimal
25 information relating to Relief Defendants was available from NASI headquarters
26 and Wishner's Office. The Receiver has worked diligently to identify third parties
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¹ These cases were each filed with notices that they are related to this action.

1 with information and documentation through subpoenas served by Receiver's
2 counsel. As of the end of the Third Application Period, the Receiver has identified
3 and the Receiver's counsel has served 63 subpoenas. Accordingly, significant time
4 was spent reviewing the substantial documents produced in response to subpoenas,
5 identifying useful information, and requesting additional documents. During the
6 Third Application Period, this work, which is ongoing, led to the recovery of
7 \$172,000 of funds transferred from the Oasis entities to third parties prior to the
8 Receiver's appointment.

9 The reasonable and necessary fees for the Receiver's services in this category
10 total \$33,145.00.

11 2. Asset Disposition

12 Time in this category focuses primarily on working toward a sale of the ATM
13 business, including communications with potential buyers. The Receiver's services
14 in this category total \$225.00.

15 3. Business Operations

16 Time in this category involves the operations of NASI's ATM business and
17 Oasis' luxury truck and trailer rental business. The ATM business required the
18 Receiver to review contracts and periodic reports and communicate regularly with
19 the ATM servicing companies (Cardtronics and National Link) to obtain payments
20 from the servicer and coordinate the removal and servicing of ATMs.

21 The Receiver's accountants and operations managers spent significant time
22 obtaining, reviewing, and analyzing contracts with the locations of the
23 approximately 205 ATMs to determine the amount they were owed. Verification of
24 thousands of transactions per ATM based on contracts with varying pricing
25 structures unique to each ATM location required significant time by Receiver's
26 accountants and operations managers. The Receiver's operational managers also
27 communicated daily with the business owners to maintain ATM operations, resolve
28 ATM repair issues, and coordinate the removal of ATMs, when appropriate.

1 Additionally, this category includes time relating to the Oasis entities,
2 including to confirm and communicate with insurance companies, the Department
3 of Motor Vehicles, and various film studios to identify, secure, and protect trailers
4 the ownership of which is under investigation.

5 The reasonable and necessary fees for work in this category total \$23,402.50.

6 4. Investor Communications

7 The Receiver's time in this category includes communications with investors
8 through letters, the NASI receivership-dedicated website, emails, and telephone
9 conversations. Substantial time was required to respond promptly to more than
10 270 voicemails, 295 emails and a significant amount of direct calls from investors
11 regarding tax filings, account questions, and general receivership questions. The
12 cost-effective procedure detailed in the Receiver's Second Interim Report (Dkt.
13 No. 60, pp. 8-9) was very effective in responding to investors, resolving issues, and
14 obtaining information from investors.

15 The reasonable and necessary fees for work in this category total \$15,542.50.

16 5. Case Administration

17 The Receiver's services in this category included time spent by the Receiver
18 and his staff in meetings and other communications with the SEC, FBI, and
19 Defendants, including CPA Aaron Kudla's participation in a meeting held on
20 April 3, 2015, with Ed Wishner and his counsel at Wishner's office in Woodland
21 Hills. The Receiver reviewed requests for information and documents from the
22 Defendants and FBI, compiled requested information and documents, and produced
23 them.

24 The reasonable and necessary fees for work in this category total \$5,150.00.

25 6. Third Party Recoveries

26 Services in this category include preparing Clawback demands against
27 investors, agents who received referral fees, third parties who received loans from
28 NASI or Oasis, and other third parties who benefited from the Ponzi scheme. Once

1 the Clawback demands were mailed, significant time was required to review
2 documents and responses from the Clawback recipients and finalize settlement
3 agreements. The Receiver and his counsel worked efficiently to obtain expedient
4 resolution of several Clawback Claims. During the Third Application Period, the
5 Receiver obtained \$227,541.65 in Clawback settlement payments from third parties.
6 In July 2015, the Receiver has received another \$891,804.24 in Clawback
7 settlements.

8 The reasonable and necessary fees for the Receiver's services in this category
9 total \$27,417.50.

10 7. Accounting/Auditing

11 Services in this category include obtaining, reviewing, and analyzing
12 accounting and financial documents, including financial statements, bank
13 statements, cash flow reports, past tax returns, and a variety of other accounting and
14 financial documents and reports for NASI, the ATM servicers, Relief Defendants,
15 Fuel Doctor, and other related businesses. The primary objectives of this work
16 include identification and verification of assets, liabilities, customers, vendors and
17 other third parties who paid, received payments, or owe funds to the Receivership
18 Entities. The Receiver's takeover of NASI and related entities required preparation
19 of financial statements by the Receiver's accountants in order to prepare tax returns,
20 the Standardized Fund Account Report that accompanies the Receiver's interim
21 reports, support for the valuation of assets of the Receivership Entities, and support
22 for strategic business decisions by the Receiver.

23 The reasonable and necessary fees for the Receiver's services in this category
24 total \$6,677.50.

25 8. Business Analysis

26 This category includes the Receiver's services for preparing and reviewing
27 business plans, strategies, cash flow forecasts and other analysis relating to NASI's
28 ATM operations. Specifically, the Receiver's accounting personnel reviewed ATM

1 activity reports and location agreements, prepared strategies, and advised Receiver
2 of appropriate actions.

3 The Receiver and staff evaluated the continuation of the ATM operations
4 versus selling the ATMs and assigning the leases. The Receiver has continued to
5 pursue potential purchasers of the ATMs and has received interest. The Receiver
6 expects to have an official offer from a buyer in the next few months and will work
7 to obtain the highest and best price to maximize the recovery for the receivership
8 estate. In the meantime, however, the best course of action is to continue operations
9 of the ATMs and preserve the modest revenue stream from such operations.

10 The reasonable and necessary fees for work in this category total \$3,385.00.

11 9. Data Analysis

12 The Receiver's services in this category include installation, maintenance, and
13 updating management and computer information systems for NASI and related
14 entities, and organizing and reviewing physical documents. The Receiver received
15 voluminous documents from subpoena responses and additional banking documents
16 requiring substantial time to review and organize the documents in binders and
17 update the database. Additional time was spent in preparation for Clawback Claims,
18 including organizing more than 1,000 investor files with contracts, hotel reports,
19 assignments of contracts, and related documents for each investor. The most cost-
20 effective members of Receiver's staff were utilized to keep the costs to a minimum.

21 The reasonable and necessary fees for work in this category total \$4,920.00.

22 10. Status Report

23 Services in this category include preparation of the Receiver's Third Interim
24 Report, which was filed on May 27, 2015. Dkt. No. 73. The Third Interim Report
25 contains a detailed description of the Receiver's activities during the first quarter
26 2015, gross and net revenue figures for the ATM business, receipt and disbursement
27 figures for the receivership estate as a whole, the Standardized Fund Accounting
28 Report attached to the report as Exhibit A, and updated figures regarding investors

1 who have contacted the Receiver. The reasonable and necessary fees for work in
2 this category total \$4,007.50.

3 11. Forensic Accounting

4 This category includes Receiver's services in the reconstruction of financial
5 statements, check registers, check deposit schedules, compiling investor payments in
6 2014 for tax filings, and accounting work necessary for identifying and pursuing
7 Clawback Claims.

8 Creating an accurate check register showing the checks paid by NASI to
9 investors that cleared, not bounced, was a critical and time-consuming task.
10 Reliable information about who received funds and how much they received from
11 NASI was required to provide an accounting, determine tax filings, and determine
12 amounts paid to investors and third parties. The NASI check register and similar
13 information was either not available or not accurate, which required the Receiver's
14 accounting personnel to reconstruct the ledger of transactions. Information from
15 bank statements and cleared checks were used to create a schedule of checks paid by
16 NASI to investors. On average, over 2,000 checks were paid by NASI to investors
17 on a monthly basis in 2014, or roughly 24,000 checks per year (without counting
18 deposits, wires, and other transfers). Further complicating the matter, many of these
19 checks did not clear and a new check was provided to the investor in the following
20 month. Moreover, the same numbered checks were sometimes provided to the
21 investor to replace a "bounced" check.

22 The lack of reliable accounting reports for funds received from investors
23 required reconstructing every deposit transaction from bank statements, cleared
24 checks, wire confirmations, and other sources. Again, this task was very time-
25 consuming but critical.

26 The Receiver spent substantial time reconstructing investor accounts,
27 including confirming payments by investors to NASI, monthly payments from
28 NASI to investors, and large payments from NASI to investors for the buyback of

1 ATMs. The result of these calculations is the amount of each investor's profit or
 2 loss and will be critical to determining (1) Clawback Claims against investors who
 3 made a profit, and (2) claims held by each investor who had a loss.

4 The reasonable and necessary fees for work in this category total \$84,775.00.

5 12. Tax Issues

6 This category includes Receiver's services in reviewing, researching,
 7 preparing, and filing tax return documents with the Internal Revenue Service
 8 ("IRS") and appropriate state agencies. The Receiver filed extensions for 2014
 9 federal and state tax returns for the Receivership Entities. As required by the IRS,
 10 the Receiver filed 1099-MISC with the IRS with a copy mailed to each payee for
 11 payments for machine rentals (Box 1: Rents) and payments for services to non-
 12 employees (Box 7: Non-Employee Compensation). Again, this involved compiling
 13 and organizing accounting data for more than 2,450 investors and independent
 14 contractors and preparing the necessary statements.

15 The reasonable and necessary fees for work in this category total \$11,662.50.

16 **B. Summary of Expenses Requested for Reimbursement**

17 The Receiver requests the Court approve reimbursement of \$8,064.70 in out-
 18 of-pocket costs. The itemization of such expenses is summarized below by
 19 category. The majority of expenses incurred relate to the purchase of the server and
 20 mailing of letters to investors.

21 The total for costs incurred by the Receiver during the Third Application
 22 Period is \$8,064.70 and is broken down by category as follows:

Category	Total
Accounting and Tax Filing Fees (third parties)	\$3,161.34
Computer Equipment/ Software	\$719.00
Office Supplies	\$174.70
Parking	\$0.00

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Category	Total
Photocopying	\$1,170.45
Postage/ Overnight Expenses	\$1,744.31
Online Research	\$0.00
Storage	\$0.00
Travel and Meals	\$1,094.90
TOTAL	\$8,064.70

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

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

In allowing fees, a court should consider "the time, labor and skill required, but not necessarily that actually expended, in the proper performance of the duties imposed by the court upon the receiver[], the fair value of such time, labor and skill measured by conservative business standards, the degree of activity, integrity and dispatch with which the work is conducted and the result obtained." *United States v. Code Prods. Corp.*, 362 F. 2d 669, 673 (3d Cir. 1966) (internal quotation marks omitted). In practical terms, receiver and professional compensation thus ultimately rests upon the result of an equitable, multi-factor balancing test involving the "economy of administration, the burden that the estate may be able to bear, the amount of time required, although not necessarily expended, and the overall value of the services to the estate." *In re Imperial 400 Nat'l, Inc.*, 432 F.2d 232, 237 (3d Cir. 1970). Regardless of how this balancing test is formulated, no single factor is

1 determinative and "a reasonable fee is based [upon] all circumstances surrounding
2 the receivership." *SEC v. W.L. Moody & Co., Bankers (Unincorporated)*, 374 F.
3 Supp. 465, 480 (S.D. Tex. 1974).

4 The Receiver has submitted a detailed fee application which describes the
5 nature of the services rendered and the identity and billing rate of each individual
6 performing each task. *See* Exhibit A. The Receiver has endeavored to staff matters
7 as efficiently as possible while remaining cognizant of the complexity of issues
8 presented. The request for fees is based on the Receiver's customary billing rates
9 charged for comparable services provided in other matters, less a 10% discount.

10 The work performed by the Receiver was essential to carrying out his Court-
11 ordered duties. The Receiver has worked diligently since the Receiver's
12 appointment to (a) investigate, secure, and protect the assets of the receivership
13 estate, (b) preserve and maintain the limited revenue stream from the ATM business,
14 (c) investigate transfers to third parties and potential claims related thereto,
15 (d) inform the Court and the parties of the Receiver activities, (e) make
16 recommendations for the efficient and effective administration of the receivership,
17 and (f) efficiently disseminate information to investors and respond to frequently
18 asked questions. It should be noted that work provided by David Wallace, the
19 General Counsel of the Receiver's company, Trigild, Inc., does not duplicate or
20 overlap with work performed by Receiver's counsel, Allen Matkins. Mr. Wallace's
21 legal services related to NASI's operations, including the ATM business, the
22 servicers, other vendors, and insurance issues.

23 The Receiver seeks payment of only 80% of fees incurred on an interim basis
24 in recognition of the fact that his work is ongoing. Payment of the proposed 20%
25 holdback will be sought at the conclusion of the receivership. The Receiver's fees
26 are fair and reasonable and should be approved and paid on an interim basis.

27 IV. CONCLUSION

28 The Receiver therefore respectfully requests this Court enter an Order:

- 1 1. Approving the Receiver's fees, on an interim basis, of \$221,832.50;
- 2 2. Authorizing the Receiver to pay 80% of approved fees, or \$177,466.00,
- 3 from the assets of the receivership estate;
- 4 3. Approving and authorizing the Receiver to reimburse himself for costs
- 5 in the amount of \$8,064.70; and
- 6 4. For such other and further relief as the Court deems appropriate.
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8 Dated: August 18, 2015

RECEIVER:



WILLIAM HOFFMAN OF
TRIGILD, INC.

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EXHIBIT A

NATIONWIDE AUTOMATED SYSTEMS, INC., et al.
William Hoffman of Trigild, Inc. (Receiver)
Statement of Professional Fees - Summary
April 1, 2015 to June 30, 2015

Category	Total for Q1 2015	
	Hours	Amount
Asset Analysis and Recovery:	183.4	\$ 33,145.00
Asset Disposition:	1.5	\$ 225.00
Business Operations:	163.4	\$ 23,402.50
Investor Communications:	81.8	\$ 15,542.50
Case Administration:	13.5	\$ 5,150.00
Claims Administration and Objections:	-	\$ -
Third Party Recoveries:	95.0	\$ 27,417.50
Accounting/ Auditing:	39.5	\$ 6,677.50
Business Analysis:	10.7	\$ 3,385.00
Data Analysis:	32.8	\$ 4,920.00
Status Report:	12.5	\$ 4,007.50
Forensic Accounting:	529.9	\$ 84,775.00
Tax Issues	74.2	\$ 11,662.50
Travel Time:	8.7	\$ 1,522.50
Total:	1,246.7	\$ 221,832.50

Payable (80%): \$ 177,466.00
Withholding (20%): \$ 44,366.50

NATIONWIDE AUTOMATED SYSTEMS, INC., et al.
William Hoffman of Trigid, Inc. (Receiver) - Statement of Professional Fees
April 1, 2015 through June 30, 2015

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
Asset Analysis and Recovery:						
04/01/15	A. Earl	Paralegal	0.8	\$150.00	\$120.00	Update Oasis Affiliated Entity list.
04/07/15	A. Earl	Paralegal	1.5	\$150.00	\$225.00	Update NASI database and correspondence list.
04/08/15	A. Earl	Paralegal	0.8	\$150.00	\$120.00	Download subpoena responses from leapfile; upload docs to receiver's database.
04/08/15	A. Earl	Paralegal	1.0	\$150.00	\$150.00	Reviewing subpoena responses looking for copy of Engagement Agreement with Loeb & Loeb LLP.
04/08/15	A. Earl	Paralegal	1.0	\$150.00	\$150.00	Submitting request to USPS to stop mail forwarding for Georgia Production Services, LLC.
04/09/15	A. Earl	Paralegal	2.5	\$150.00	\$375.00	Download subpoena responses from LeapFile, Review subpoena responses, Upload same to NASI server.
04/10/15	A. Earl	Paralegal	1.5	\$150.00	\$225.00	Update return to sender spreadsheet.
04/13/15	A. Earl	Paralegal	1.2	\$150.00	\$180.00	Update subpoena response database; Uploading computer files.
04/13/15	A. Earl	Paralegal	1.6	\$150.00	\$240.00	Download data from hard drive obtained at NASI office; upload data to NASI Server.
04/14/15	A. Earl	Paralegal	2.7	\$150.00	\$405.00	Process and review subpoena production documents from Hollywood Trucks Production; Update database and correspondence spreadsheet.
04/16/15	A. Earl	Paralegal	0.9	\$150.00	\$135.00	Process and review mail forwarding notice correspondence received from USPS; updating database.
04/21/15	A. Earl	Paralegal	1.0	\$150.00	\$150.00	Process and review DMV records produced; upload to server and update document log.
04/22/15	A. Earl	Paralegal	1.8	\$150.00	\$270.00	Process and review subpoena responses; upload and update database and spreadsheet.
04/23/15	A. Earl	Paralegal	1.5	\$150.00	\$225.00	Process and review subpoena response; upload and update database and spreadsheet.
04/23/15	A. Earl	Paralegal	2.0	\$150.00	\$300.00	Fill out DMV request forms and check request forms; mailing requests out to DMV.
04/24/15	A. Earl	Paralegal	0.6	\$150.00	\$90.00	Reviewing correspondence received from City National Bank regarding subpoena production file; drafting email to counsel regarding the same.
04/27/15	A. Earl	Paralegal	0.4	\$150.00	\$60.00	Drafting email to manager regarding summary of work performed last week and to be performed this week.
04/28/15	A. Earl	Paralegal	0.7	\$150.00	\$105.00	Phone call to City National Bank regarding subpoena production file; drafting follow up email.
05/13/15	A. Earl	Paralegal	0.7	\$150.00	\$105.00	Discussion with Counsel regarding Oasis bank accounts at City National Bank; phone call to City National Bank regarding same; drafting follow up email to City National Bank regarding same.
05/13/15	A. Earl	Paralegal	1.0	\$150.00	\$150.00	Update and revise Subpoena Tracking Spreadsheet; update database; discussion with counsel regarding same.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
05/19/15	A. Earl	Paralegal	0.5	\$150.00	\$75.00	Process and review FTP Productions subpoena response; updating correspondence spreadsheet and database.
05/28/15	A. Earl	Paralegal	2.0	\$150.00	\$300.00	Process and review correspondence received from Citi National Bank; Discussion with counsel regarding same; Process and review subpoena production documents; update database and spreadsheet.
05/29/15	A. Earl	Paralegal	1.5	\$150.00	\$225.00	Process and review subpoena production documents; Update database and spreadsheet; Discussion with counsel regarding letter to Citibank and check.
06/01/15	A. Earl	Paralegal	1.5	\$150.00	\$225.00	Review NASI attorney invoices from two different firms; Drafting emails to NASI attorneys requesting additional back up accounting for invoices.
06/03/15	A. Earl	Paralegal	2.0	\$150.00	\$300.00	Process and review subpoena production documents; update database and spreadsheet.
06/04/15	A. Earl	Paralegal	1.9	\$150.00	\$285.00	Reviewing correspondence received from law firm re: outstanding invoice; Discussion with counsel regarding same; Drafting response letter to law firm; Process and review subpoena production; update database and spreadsheet.
06/08/15	A. Earl	Paralegal	1.2	\$150.00	\$180.00	Process and review subpoena production documents; update database and spreadsheet; process and review correspondence received from counsel.
06/19/15	A. Earl	Paralegal	2.0	\$150.00	\$300.00	Process and review subpoena production documents; update database and spreadsheet.
06/24/15	A. Earl	Paralegal	1.8	\$150.00	\$262.50	Process and review subpoena production documents; Update server, database and spreadsheet; Review correspondence from Verizon Wireless regarding cell phone account.
06/26/15	A. Earl	Paralegal	2.0	\$150.00	\$300.00	Process and review subpoena production documents; Update server, database and spreadsheet.
04/01/15	A. Kudla	Accounting CPA	2.0	\$350.00	\$700.00	Prepare Schedule of Subpoenas and required information/documents and draft correspondence to T. Fates (.7); and Teleconference with T. Fates regarding subpoenas responses from R. Keller, D. Perillo, KER, LLC, GPS and meeting with Wishner (1.3).
04/02/15	A. Kudla	Accounting CPA	0.9	\$350.00	\$315.00	Prepare list of documents needed from GPS to confirm it is not affiliated with Oasis (.5); and Review Affidavit of S. Carter (GPS) and draft correspondence to/from T. Fates (.4).
04/03/15	A. Kudla	Accounting CPA	1.2	\$350.00	\$420.00	Review list of questions and prepare for meeting with Wishner.
04/06/15	A. Kudla	Accounting CPA	1.2	\$350.00	\$420.00	Review Affidavit and prepare list of additional documents and information needed from S. Carter (GPS).
04/06/15	A. Kudla	Accounting CPA	1.0	\$350.00	\$350.00	Review signed Affidavit and supporting documents (.4); and Review subpoena responses and supported documents and draft correspondence to/from T. Fates regarding additional documents needed (KER, LLC) (.6).
04/07/15	A. Kudla	Accounting CPA	1.4	\$350.00	\$490.00	Teleconference and draft correspondence to/from T. Fates regarding GPS (.4); Draft correspondence to/from K. Berry regarding verify mail received for GPS and review additional documents (.3); Review and research subpoena response for KER, LLC (.5); and Teleconference with R. Steel (ABC) regarding equipment rental of BST Power (.2).

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
04/08/15	A. Kudla	Accounting CPA	3.1	\$350.00	\$1,085.00	Meeting and draft correspondence to/from K. Berry regarding studio payments and documents requested (.6); and Prepare letter to GPS regarding refund and meeting K. Berry (.4); Review subpoena response documents from Desmond's Parking and draft correspondence (2.1).
04/17/15	A. Kudla	Accounting CPA	1.6	\$350.00	\$560.00	Draft correspondence to/from G. Greco (ABC) and review documents provided in response to subpoena (.9); and Review subpoena documents received from Apache Rental, LLC (.7).
04/20/15	A. Kudla	Accounting CPA	3.7	\$350.00	\$1,295.00	Review DMV Report and revise Schedule of Oasis Vehicles (.5); Review subpoena response from FTP (.9); Review subpoena documents received from Fiji Rentals, LLC (.3); Research and Review Certificate of Title for vehicles registered in CA and NM and revise Schedule of Registration History for Oasis Vehicles (1.1); and Teleconference with T. Fates regarding subpoena responses of Fiji, CNB, BST Power and FTP (.9).
04/21/15	A. Kudla	Accounting CPA	2.9	\$350.00	\$1,015.00	Teleconference T. Fates regarding Laurelwood and Natwest payments from Oasis (.3); Teleconference FBI regarding bank statements, investor statements and bank documents (1.3); Teleconference T. Fates regarding clawback motion and bank account seizure (.8); and Review Court Order and draft corresp. to/from Receiver and update Receivership website (.5).
04/21/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Review Citibank statements and meeting A. Earl regarding seizing Oasis assets.
04/23/15	A. Kudla	Accounting CPA	1.6	\$350.00	\$560.00	Review subpoena response documents received for Studio Service, Inc., and draft correspondence to/from A. Earl regarding vehicle request from DMV (.8); Draft correspondence to/from K. Berry regarding additional Oasis vehicles (.3); Teleconferene with R. Steele (ABC) regarding Oasis invoices and vehicles leased (.5).
04/28/15	A. Kudla	Accounting CPA	0.6	\$350.00	\$210.00	Telconference and draft correspondence to/from T. Fates regarding clawback demand letter, investment list and Lisa Freede payment.
04/29/15	A. Kudla	Accounting CPA	1.0	\$350.00	\$350.00	Draft correspondence to/from T. Fates regarding outstanding fees (.3); and Meeting Receiver regarding clawbacks, court reports and ATM Operations (.7).
04/30/15	A. Kudla	Accounting CPA	1.4	\$350.00	\$490.00	Research loan from Oasis to KER, LLC, review correspondence from T. Fates and KER, LLC's attorney, review check received, and draft correspondence to/from K. Berry and T. Fates regarding KER, LLC.
05/01/15	A. Kudla	Accounting CPA	1.1	\$350.00	\$385.00	Teleconference T. Fates regarding investor list requested by Defendants and accounting for Lisa Freede Design (.6); and teleconference FBI regarding additional documents located at Wishner's Office (.5).
05/06/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Research and review 2012-13 Studio Maui financial statements (partial).
05/11/15	A. Kudla	Accounting CPA	2.4	\$350.00	\$840.00	Teleconference T. Fates regarding R. Keller, Fiji Rentals, Oasis, Studio Maui, and outstanding subpoenas and Court Report (1.8); Teleconference FBI regarding 1099 filings (.3); and Review list of subpoenas and draft correspondence to/from T. Hsu regarding additional subpoenas (.3).

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
05/12/15	A. Kudla	Accounting CPA	1.3	\$350.00	\$455.00	Draft correspondence to/from T. Fates regarding Oasis #3 (.2); and Teleconference T. Fates regarding loan payment, Defendant's claim to payments, and Oasis supporting accounting (.8); and Draft correspondence to/from T. Hsu and review subpoena documents received (.3).
05/13/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Review updated Schedule of Subpoenas, meeting and draft correspondence to/from A. Earl regarding subpoenas needed and outstanding subpoenas responses.
05/15/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Teleconference and draft correspondence to/from T. Fates re Oasis payments to KER, LLC and outstanding subpoena documents.
05/15/15	A. Kudla	Accounting CPA	0.6	\$350.00	\$210.00	Research real estate owned in CA by KER, LLC.
05/18/15	A. Kudla	Accounting CPA	1.5	\$350.00	\$525.00	Teleconferene ABC Studios regarding invoice and checks for Oasis related entities (.3); Review CA vehicle registration documents received from Fiji Rentals and revise Schedule of Oasis Vehicles (.8); and Draft correspondence to/from T. Fates regarding BST Power and Fiji Rentals (.4).
05/19/15	A. Kudla	Accounting CPA	1.3	\$350.00	\$455.00	Teleconference T. Fates regarding Court Report, clawback status, Oasis, and Fiji Rentals.
05/19/15	A. Kudla	Accounting CPA	0.4	\$350.00	\$140.00	Draft correspondence to/from T. Fates and review documents needed from Studio Maui.
05/20/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Teleconference T. Fates and review documents for LFD.
05/21/15	A. Kudla	Accounting CPA	1.7	\$350.00	\$595.00	Review subpoena response from R&S RV and research connection to Oasis payments and draft correspondence to/from T. Hsu (.8); Teleconference and draft correspondence to/from G. Greco (ABC) regarding payments and invoices for Oasis (.5); and Review ABC Studio information and draft correspondence to/from T. Fates regarding subpoena to ABC (.4).
05/26/15	A. Kudla	Accounting CPA	0.4	\$350.00	\$140.00	Draft correspondence to/from ABC Studio and review and confirm outstanding invoices.
05/27/15	A. Kudla	Accounting CPA	0.8	\$350.00	\$280.00	Review invoices (44) from ABC and confirm Oasis assets not used and draft correspondence to/from G. Greco (ABC).
06/01/15	A. Kudla	Accounting CPA	1.9	\$350.00	\$665.00	Review letters from IRS, FTB, LFD vendors regarding Oasis (.5); Review subpoena documents received and meeting with R. McCoubrey (.6); and Prepare correspondence to CNB regarding subpoena documents requested (.8).
06/02/15	A. Kudla	Accounting CPA	0.9	\$350.00	\$315.00	Review outstanding invoices for ABC and compare to Oasis assets and draft correspondence to/from G. Greco (ABC) (.6); and Review legal invoice from law firm and draft correspondence to/from A. Earl (.3).
06/03/15	A. Kudla	Accounting CPA	0.9	\$350.00	\$315.00	Review payments and suspected related entities and draft correspondence to/from T. Hsu regarding list of entities for subpoena.
06/04/15	A. Kudla	Accounting CPA	0.9	\$350.00	\$315.00	Review subpoena documents received from Touchstone TV Productions.
06/09/15	A. Kudla	Accounting CPA	0.8	\$350.00	\$280.00	Draft correspondence to/from T. Hsu and review subpoena response from R&S RV.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
06/10/15	A. Kudla	Accounting CPA	3.5	\$350.00	\$1,225.00	Teleconference T. Hsu regarding subpoena responses (.5); Research suspected affiliated entities and draft correspondence to/from T. Hsu (.8); Research real estate owned by Defendants and affiliated entities, and draft correspondence to/from D. Wallace (.9); Draft correspondence to/from T. Hsu with additional list of entities for subpoenas and supporting documents (.6); and Teleconference T. Hsu, S. Santos and CPA regarding subpoena response documents and Oasis vehicles repaired by R&S RV (.7).
06/15/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Teleconference T. Fates regarding subpoenas and clawback status.
06/18/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Review subpoena response document from Insurance West and draft correspondence to/from T. Fates.
06/23/15	A. Kudla	Accounting CPA	1.0	\$350.00	\$350.00	Review subpoena response and documents from Bgallo Social, LLC and confirm information (.6); and Review subpoena response and documents from US Bank regarding Star Dressing Rooms (.4).
06/24/15	A. Kudla	Accounting CPA	0.9	\$350.00	\$315.00	Review subpoena response and documents from US Bank regarding Oasis entities and draft correspondence to T Hsu (.5); review documents received and draft letter to GPS (.4).
06/25/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Review additional subpoena response and documents from US Bank and draft correspondence to/from T. Hsu.
06/26/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Review subpoena response and documents provided and research connection to NASI regarding Paul McCormick.
06/29/15	A. Kudla	Accounting CPA	1.6	\$350.00	\$560.00	Review subpoena response and documents provided and research supporting documents and draft correspondence to/from T. Hsu regarding Hanna's Vineyard (.4), LED (.7), and Richard Leynar (.5).
04/01/15	B. Hoffman	Receiver	0.6	\$350.00	\$210.00	Five (5) emails regarding C.N.B. Manager investments.
04/02/15	B. Hoffman	Receiver	0.6	\$350.00	\$210.00	Six (6) emails regarding GPS (Georgia Production Services) fees in regards to Oasis.
04/05/15	B. Hoffman	Receiver	0.5	\$350.00	\$175.00	Six (6) emails regarding GPS (Georgia Production Services) fees in regards to Oasis.
04/08/15	B. Hoffman	Receiver	0.3	\$350.00	\$105.00	Phone with R. Ormand regarding contingency fee in regards to possible bank action.
04/13/15	B. Hoffman	Receiver	0.4	\$350.00	\$140.00	Email from T. Fates regarding clawback discussion with S. Weiss.
04/15/15	B. Hoffman	Receiver	0.5	\$350.00	\$175.00	Phone with T. Fates, D. Wallace and A. Kudla regarding clawbacks and other legal action.
06/29/15	D. Early	Clerical	4.5	\$75.00	\$337.50	Created binder with Table of Contents.
06/30/15	D. Early	Clerical	4.5	\$75.00	\$337.50	Created binder with Table of Contents.
07/01/15	D. Early	Clerical	0.3	\$75.00	\$22.50	Met with A. Kudla regarding investor binders to distinguish priority (First Abby Corporation).
07/01/15	D. Early	Clerical	7.4	\$75.00	\$555.00	Reviewing investor files to compile into binders for Fuel Doctor/Mark Soffa, Volume 1 (3.4) and (4.0).
07/02/15	D. Early	Clerical	7.4	\$75.00	\$555.00	Reviewing investor files to complie into binders for First Abby Corporation.
07/03/15	D. Early	Clerical	0.1	\$75.00	\$7.50	Met with A. Kudla regarding investor binders to distinguish priorities (David Gladstone and Howard Markowitz).

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
07/03/15	D. Early	Clerical	7.4	\$75.00	\$555.00	Reviewing investor files to compile into binders for First Abby Corporation (1.0). Reviewed investor files to compile into binders for David Gladstone (2.4). Reviewed investor files to compile into binders for David Gladstone (4.0)
07/06/15	D. Early	Clerical	6.9	\$75.00	\$517.50	Reviewing investor files to compile into binders for David Gladstone Volume 2.
07/07/15	D. Early	Clerical	7.4	\$75.00	\$555.00	Reviewing investor files to compile into binders for Howard Markowitz.
07/08/15	D. Early	Clerical	0.1	\$75.00	\$7.50	Met with A. Kudla regarding investor binders to distinguish priorities for Oasis and A to Z Innovations.
07/08/15	D. Early	Clerical	7.4	\$75.00	\$555.00	Reviewing investor files to compile into binders for A to Z Innovations.
07/09/15	D. Early	Clerical	7.4	\$75.00	\$555.00	Reviewing investor files to compile into binders for Oasis 4 volumes; indexed and reviewed for completeness.
07/10/15	D. Early	Clerical	7.4	\$75.00	\$555.00	Francis McCaffrey, First Abby Corp, Howard Markowitz, Gladstone: Reviewed these investors for completeness (3.4). Reviewing investor files to compile into binders for Fuel doctor/Mark Soffa Volume 5, 6, and 7 (4.0).
07/13/15	D. Early	Clerical	0.2	\$75.00	\$15.00	Met with A. Kudla regarding the updating of Oasis files that have not been received.
07/13/15	D. Early	Clerical	3.2	\$75.00	\$240.00	Received copy of subpoena tracking log and determined which files were printed and bound (.3); Reviewed investor files for completeness for Fuel Doctor/Mark Soffa (3.4).
07/14/15	D. Early	Clerical	3.6	\$75.00	\$270.00	Reviewed and copied files for Laurelwood Place, LLC (.1). Reviewed investor files to compile into binders and index files for Fuel Doctor/Mark Soffa Volume 9 (3.5); Reviewed and copied excel files for Todd Sanders A to Z Innovations (.5).
07/15/15	D. Early	Clerical	0.1	\$75.00	\$7.50	Met with A. Kudla regarding investor binders to distinguish priorities for Oasis (Maui Star Productions, Damien (Fiji) and Georiga Productions).
07/15/15	D. Early	Clerical	6.0	\$75.00	\$450.00	Reviewed investor files to compile into binders for Fuel Doctor/Mark Soffa (6.0); Indexed and reviewed for completeness.
05/07/15	D. Wallace	General Counsel	1.5	\$350.00	\$525.00	Review preliminary analysis of third party claims and memorandum of counsel regarding causes of action available to the receiver.
06/18/15	D. Wallace	General Counsel	2.3	\$350.00	\$805.00	Review real property records and entity documents pertaining to assets that may be owned by Defendants and subject to OAR and seizure.
04/08/15	K. Berry	Operations Manager	1.4	\$150.00	\$210.00	Meeting with Receiver regarding clawback information status and Oasis subpoenas.
05/18/15	K. Berry	Operations Manager	0.4	\$150.00	\$60.00	Call with ABC Studios - King Makers - Regarding payment due to Oasis.
Total			183.4		\$33,145.00	

Asset Disposition:

05/19/15	K. Berry	Operations Manager	0.7	\$150.00	\$105.00	Call with Cardtronics regarding parts needed for broken ATM's and interest in submitting a proposal for ATM purchase.
06/18/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Review offer to purchase ATM company/Call with potential buyer.
Total			1.5		\$225.00	

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
<u>Business Operations:</u>						
04/21/15	A. Earl	Paralegal	0.5	\$150.00	\$75.00	Draft letter to Citibank regarding statements and bank accounts for Oasis.
04/22/15	A. Earl	Paralegal	0.5	\$150.00	\$75.00	Draft letter to Wells Fargo regarding statements and bank accounts for Oasis.
04/29/15	A. Earl	Paralegal	0.4	\$150.00	\$60.00	Process and review invoices received; drafting emails to accountants regarding same.
04/29/15	A. Earl	Paralegal	0.3	\$150.00	\$45.00	Update return to sender spreadsheet.
04/29/15	A. Earl	Paralegal	0.5	\$150.00	\$75.00	Phone call to City of Los Angeles Finance Department regarding 2015 business tax.
05/04/15	A. Earl	Paralegal	1.0	\$150.00	\$150.00	Drafting notice of receivership letter to City of Los Angeles Office of Finance regarding 2015 Business Tax; overnighting letter via fed ex.
05/06/15	A. Earl	Paralegal	0.8	\$150.00	\$112.50	Process and review correspondence received from Citibank regarding Oasis bank accounts; update correspondence database and spreadsheet; drafting email to counsel regarding same.
05/08/15	A. Earl	Paralegal	0.5	\$150.00	\$75.00	Following up with Insurance and M. In regarding Oasis insurance coverage payment; drafting email to Receiver regarding same.
05/11/15	A. Earl	Paralegal	0.7	\$150.00	\$105.00	Process and review Quickbook files for Oasis Trailers; update database and correspondence spreadsheet.
05/11/15	A. Earl	Paralegal	0.3	\$150.00	\$45.00	Drafting email to manager regarding weekly summary of tasks completed and worked on.
05/11/15	A. Earl	Paralegal	1.5	\$150.00	\$225.00	Fill out INF-70 Forms to request title and ownership info for vehicles believed to belong to Oasis and/or Fiji Rentals; Draft check request; draft enclosure letter.
05/13/15	A. Earl	Paralegal	0.8	\$150.00	\$120.00	Researching why Notice of Sheriff's Sale for Richmond Square Mall was served on Receiver; phone call to Wayne County, Indiana Sheriff's office; phone call to Pamela Paige, Esq.; researching through emails for Richmond Square Mall; drafting follow up email.
05/19/15	A. Earl	Paralegal	1.3	\$150.00	\$187.50	Discussion with receiver's counsel regarding vehicle registration information request from CA DMV for Oasis Mobile Dressing Rooms; Filling out INF-70 form, drafting check request and forwarding to accountant; drafting email to TX DMV regarding vehicle registration.
05/20/15	A. Earl	Paralegal	1.0	\$150.00	\$150.00	Process and review Information Services Statement from CA DMV regarding Oasis Mobile Studios; Draft check request, forward to accountant and draft enclosure letter. Discussion with counsel regarding same.
05/25/15	A. Earl	Paralegal	1.8	\$150.00	\$270.00	Filling out Request for Texas Motor Vehicles Information for possible Oasis trailer; Drafting check request and forwarding to accountant with back up; Discussion with manager of receiver services regarding same.
06/02/15	A. Earl	Paralegal	1.2	\$150.00	\$180.00	Drafting follow up email to law firm with outstanding invoice due from NASI; Reviewing back up accounting provided and correspondence received; discussion with counsel regarding same.
06/17/15	A. Earl	Paralegal	0.7	\$150.00	\$97.50	Discussion with counsel regarding Verizon accounts; Drafting email to Verizon regarding same.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
04/29/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Meeting K. Berry regarding ATM operations.
05/12/15	A. Kudla	Accounting CPA	0.3	\$350.00	\$105.00	Teleconference M. In regarding operational and stored ATMs.
05/13/15	A. Kudla	Accounting CPA	0.4	\$350.00	\$140.00	Review monthly ATM vendor reports, draft correspondence to/from M. In regarding missing ATM information.
06/10/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Meeting with Receiver regarding ATM operations and status of clawbacks.
06/25/15	A. Kudla	Accounting CPA	0.3	\$350.00	\$105.00	Draft correspondence to/from M. In regarding monthly payments to hotels.
04/01/15	K. Berry	Operations Manager	0.5	\$150.00	\$75.00	Calls with sites regarding insurance update.
04/01/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Review Weekly Update Reports from National Link.
04/06/15	K. Berry	Operations Manager	1.5	\$150.00	\$225.00	Review and approve financial reports.
04/06/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Calls with studios regarding Oasis subpoena.
04/07/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Review cash status and AP.
04/07/15	K. Berry	Operations Manager	1.4	\$150.00	\$210.00	Review emails and voice messages from investors.
04/08/15	K. Berry	Operations Manager	1.8	\$150.00	\$270.00	Return calls to investors regarding status of receivership and 1099's.
04/09/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Review Weekly Update Reports from Cardtronics.
04/10/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Review Weekly Update Reports from National Link.
04/13/15	K. Berry	Operations Manager	1.4	\$150.00	\$210.00	Review and approve AP commissions to ATM sites (Cardtronics).
04/13/15	K. Berry	Operations Manager	0.4	\$150.00	\$60.00	Meeting regarding Insurance Policies.
04/14/15	K. Berry	Operations Manager	1.5	\$150.00	\$225.00	Review and approve AP commissions for ATM sites (National Link).
04/14/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Review Weekly Update Reports from Cardtronics.
04/15/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Review Weekly Update Reports from National Link.
04/15/15	K. Berry	Operations Manager	0.5	\$150.00	\$75.00	Call with Cardtronics regarding ATM site concerns.
04/15/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Review and approve cash status and AP.
04/17/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Call with National Link regarding ATM site concerns.
04/20/15	K. Berry	Operations Manager	0.4	\$150.00	\$60.00	Call with ATM site GM regarding cabinet for machine.
04/20/15	K. Berry	Operations Manager	0.7	\$150.00	\$105.00	Review Weekly Update report from Cardtronics.
04/20/15	K. Berry	Operations Manager	0.5	\$150.00	\$75.00	Review Cash Status.
04/21/15	K. Berry	Operations Manager	0.7	\$150.00	\$105.00	Call with Cardtronice regarding ATM site resolutions.
04/22/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Review Weekly Update from Cardtronics.
04/22/15	K. Berry	Operations Manager	1.5	\$150.00	\$225.00	Meeting re: reseivership status report.
04/23/15	K. Berry	Operations Manager	0.5	\$150.00	\$75.00	Review Weekly Update from National Link.
04/27/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Call with National Link regarding site concerns and resolutions.
04/28/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Review Weekly Update from Cardtronics.
04/28/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Calls to sites requesting insurance certificates.
04/29/15	K. Berry	Operations Manager	1.3	\$150.00	\$195.00	Review Rent Fee report from Cardtronics.
04/29/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Review current Cash Status.
04/29/15	K. Berry	Operations Manager	1.2	\$150.00	\$180.00	Meeting with Receiver regarding status of ATM business and clawbacks.
04/30/15	K. Berry	Operations Manager	1.0	\$150.00	\$150.00	Review Rent Fee report from National Link.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
05/01/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Review Weekly Update from National Link.
05/04/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Review Weekly Update from Cardtronics.
05/04/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Review and approve outstanding AP.
05/05/15	K. Berry	Operations Manager	0.5	\$150.00	\$75.00	Review Weekly Update from National Link.
05/05/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Review emails on NASI Receiver site.
05/06/15	K. Berry	Operations Manager	1.4	\$150.00	\$210.00	Review Monthly statement from Cardtronics.
05/08/15	K. Berry	Operations Manager	1.2	\$150.00	\$180.00	Review monthly statement National Link.
05/11/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Call with Carttronics regarding issues with site ATM's.
05/11/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Respond to ATM site managers regrding concerns.
05/12/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Review Weekly Update Report from Cardtronics.
05/12/15	K. Berry	Operations Manager	0.5	\$150.00	\$75.00	Review Weekly Update Report from National Link.
05/13/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Review current Cash Status.
05/14/15	K. Berry	Operations Manager	1.4	\$150.00	\$210.00	Call with ATM site managers regrding status of pre receivership outstanding commissions due.
05/14/15	K. Berry	Operations Manager	1.1	\$150.00	\$165.00	Review and approve ATM commission payments for ATM sites.
05/14/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Call with Hilton Corp. regarding NASI agreement with corporate owned/managed by Hilton and status of continuing ATM operations.
05/14/15	K. Berry	Operations Manager	0.7	\$150.00	\$105.00	Review and approve open AP.
05/15/15	K. Berry	Operations Manager	1.5	\$150.00	\$225.00	Review and approve ATM commission payments for ATM sites.
05/15/15	K. Berry	Operations Manager	0.4	\$150.00	\$60.00	Call with ATM site manager regarding temporary removal of ATM for renovation.
05/15/15	K. Berry	Operations Manager	0.5	\$150.00	\$75.00	Call with ATM site manager regarding a question of ownership of ATM.
05/18/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Review Weekly Update Report from Cardtronics.
05/19/15	K. Berry	Operations Manager	1.3	\$150.00	\$195.00	Calls with three ATM site managers regarding contract with NASI and request for updated ATM's.
05/19/15	K. Berry	Operations Manager	0.4	\$150.00	\$60.00	Call with National Link regarding NASI ATM' storage and parts.
05/20/15	K. Berry	Operations Manager	0.5	\$150.00	\$75.00	Review Weekly Update report from Nation Link.
05/20/15	K. Berry	Operations Manager	0.5	\$150.00	\$75.00	Review current Cash Status.
05/20/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Meeting regarding Status update.
05/21/15	K. Berry	Operations Manager	0.7	\$150.00	\$105.00	Call with National Link to review site concerns.
05/22/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Call with ATM site re: status of repairs.
05/22/15	K. Berry	Operations Manager	0.9	\$150.00	\$135.00	Review cash status and AP.
05/26/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Review weekly report from Card Tronics.
05/26/15	K. Berry	Operations Manager	0.5	\$150.00	\$75.00	Call with ATM site manager re: temporary removal of ATM.
05/27/15	K. Berry	Operations Manager	1.0	\$150.00	\$150.00	Review financial report update.
05/29/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Review weekly report from National Link.
05/29/15	K. Berry	Operations Manager	0.9	\$150.00	\$135.00	Call with National Link regarding site concerns.
06/01/15	K. Berry	Operations Manager	1.2	\$150.00	\$180.00	Review monthly billing from National Link.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
06/01/15	K. Berry	Operations Manager	0.7	\$150.00	\$105.00	Review weekly report from Card Tronics.
06/01/15	K. Berry	Operations Manager	0.5	\$150.00	\$75.00	Review outstanding AP.
06/02/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Review weekly report from National Link.
06/03/15	K. Berry	Operations Manager	1.0	\$150.00	\$150.00	Meeting re: status of clawbacks and payments.
06/04/15	K. Berry	Operations Manager	1.4	\$150.00	\$210.00	Review and approve AP commission payments to ATM sites.
06/05/15	K. Berry	Operations Manager	0.7	\$150.00	\$105.00	Call with Card Tronics regarding site concerns.
06/08/15	K. Berry	Operations Manager	0.7	\$150.00	\$105.00	Review weekly report from Card Tronics.
06/09/15	K. Berry	Operations Manager	1.4	\$150.00	\$210.00	Review Monthly statement from Card Tronics.
06/09/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Review weekly report from National Link.
06/10/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Meeting regarding status of ATMs and payments received.
06/11/15	K. Berry	Operations Manager	1.2	\$150.00	\$180.00	Review Monthly invoices and statements from National Link.
06/11/15	K. Berry	Operations Manager	1.2	\$150.00	\$180.00	Review outstanding AP and call with vendor regarding service agreement.
06/12/15	K. Berry	Operations Manager	0.3	\$150.00	\$45.00	Call with ATM site manager regarding needed repairs.
06/12/15	K. Berry	Operations Manager	0.4	\$150.00	\$60.00	Call with ATM site manager regarding request to remove the ATM.
06/15/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Review weekly report from Card Tronics.
06/15/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Call with ATM site regardong past due commissions - per receivership.
06/16/15	K. Berry	Operations Manager	1.4	\$150.00	\$210.00	Review and approve commission payments to ATM sites.
06/16/15	K. Berry	Operations Manager	1.8	\$150.00	\$270.00	Review monthly financial report.
06/16/15	K. Berry	Operations Manager	1.1	\$150.00	\$165.00	Review and approve outstanding AP/Review cash status.
06/17/15	K. Berry	Operations Manager	1.6	\$150.00	\$240.00	Review and approve AP commission payments to ATM sites.
06/17/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Review weekly report from National Link.
06/17/15	K. Berry	Operations Manager	1.0	\$150.00	\$150.00	Meeting regarding status update for clawbacks and cash status.
06/18/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Call with ATM site manager regarding concerns with ATM.
06/18/15	K. Berry	Operations Manager	0.4	\$150.00	\$60.00	Call with Card Tronics regarding site concerns with ATM's.
06/19/15	K. Berry	Operations Manager	0.4	\$150.00	\$60.00	Call with ATM site manager regarding temporary move of ATM.
06/19/15	K. Berry	Operations Manager	1.2	\$150.00	\$180.00	Final review and approval for commission payments to sites.
06/22/15	K. Berry	Operations Manager	0.5	\$150.00	\$75.00	Review weekly update report from Card Tronics.
06/22/15	K. Berry	Operations Manager	0.4	\$150.00	\$60.00	Call with site manager regarding concerns with ATM.
06/23/15	K. Berry	Operations Manager	0.7	\$150.00	\$105.00	Review National Link invoice/statement.
06/24/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Review weekly update report from National Link.
06/25/15	K. Berry	Operations Manager	1.1	\$150.00	\$165.00	Review and approve preliminary financial reports.
06/29/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Call with Card Tronics regarding site concerns with ATM's.
06/30/15	K. Berry	Operations Manager	0.5	\$150.00	\$75.00	Review weekly update report from Card Tronics.
06/30/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Review National Link status reports.
06/09/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Stuffing and mailing commission checks for Cardtronics (1.0); Reviewing the 2006 schedule of check payments (*4399) and checking dollar amounts versus the bank statements (3.0).

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
06/10/15	K. Joiner	Accounting Clerk	4.5	\$75.00	\$337.50	Stuffing and mailing commission checks for National Link (1.0); Checking all check payment dollar amounts for NASI account #4399 (2005-2007) against the statements for accuracy (3.0).
04/03/15	K. Webb	Clerical	1.5	\$75.00	\$112.50	Reviewing, processing and canceling coverage.
04/06/15	K. Webb	Clerical	0.8	\$75.00	\$56.25	Reviewing, processing and canceling coverage.
04/15/15	K. Webb	Clerical	3.5	\$75.00	\$262.50	Reviewing, processing and canceling coverage.
05/01/15	K. Webb	Clerical	5.8	\$75.00	\$431.25	Working on insurance coverage for NASI; Working on audit for previous inland marine policy.
04/01/15	M. In	Operations Manager	5.0	\$150.00	\$750.00	Preparing ATM rent checks. Conference call with National Link regarding billing.
04/07/15	M. In	Operations Manager	0.2	\$150.00	\$30.00	Email correspondence with National Link regarding monthly report.
04/08/15	M. In	Operations Manager	0.1	\$150.00	\$15.00	Email correspondence with Waldorf in regards to COI.
04/21/15	M. In	Operations Manager	0.3	\$150.00	\$45.00	Provide an update on any/all ATM issues.
04/22/15	M. In	Operations Manager	0.3	\$150.00	\$45.00	Sent email to National Link in regards to repairing an ATM at the Washington Hilton site.
04/27/15	M. In	Operations Manager	0.3	\$150.00	\$45.00	Responded to an email regarding certificate of insurance.
04/28/15	M. In	Operations Manager	0.3	\$150.00	\$45.00	Sent an email to National Link requesting for monthly statements.
04/28/15	M. In	Operations Manager	0.3	\$150.00	\$45.00	Provided a summary of the financial results for the ATM machines serviced by Cardtronics.
04/28/15	M. In	Operations Manager	0.3	\$150.00	\$45.00	Gathered and delivered transaction reports for Block 37.
04/29/15	M. In	Operations Manager	0.1	\$150.00	\$15.00	Delivered Mar-2015 monthly reports to Accounting.
04/29/15	M. In	Operations Manager	0.3	\$150.00	\$45.00	Provided a summary of the financial results for the ATM machines serviced by National Link.
04/30/15	M. In	Operations Manager	0.1	\$150.00	\$15.00	Email correspondence regarding conference call with National Link.
04/30/15	M. In	Operations Manager	0.1	\$150.00	\$15.00	Email correspondence regarding conference call with Cardtronics.
05/01/15	M. In	Operations Manager	0.3	\$150.00	\$45.00	Conference call with National Link regarding Embassy Suites San Diego and insurance requirements.
05/01/15	M. In	Operations Manager	0.3	\$150.00	\$45.00	Conference call with Cardtronics regarding insurance requirements.
05/01/15	M. In	Operations Manager	3.0	\$150.00	\$450.00	Preparing, reviewing, analyzing Mar-15 commission payouts for hotels.
05/04/15	M. In	Operations Manager	0.5	\$150.00	\$75.00	Email correspondences with Cardtronics and National Link regarding insurance certificates.
05/05/15	M. In	Operations Manager	3.5	\$150.00	\$525.00	Reviewed and analyzed ATM inventory (active and inactive ATM machines). Prepared a summary of inventory for Q1 2015 report.
05/05/15	M. In	Operations Manager	0.3	\$150.00	\$45.00	Reviewed and analyzed ATM results for Embassy Suites Indianapolis.
05/11/15	M. In	Operations Manager	0.3	\$150.00	\$45.00	Received a call from Omni hotel regarding replacing current ATM machine.
05/13/15	M. In	Operations Manager	3.0	\$150.00	\$450.00	Reviewed and analyzed ATM inventory (active and inactive ATM machines). Prepared a summary of inventory for Q1 2015 report.
05/15/15	M. In	Operations Manager	1.5	\$150.00	\$225.00	Prepping Mar-15 commission checks.
05/15/15	M. In	Operations Manager	0.3	\$150.00	\$45.00	Gathered and delivered transaction reports for Block 37.
05/18/15	M. In	Operations Manager	0.3	\$150.00	\$45.00	Conference call with hotels regarding request to remove ATM machines.

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05/19/15	M. In	Operations Manager	0.3	\$150.00	\$45.00	Email correspondence with Washington Vancouver Hilton regarding request for transaction reports and outstanding amounts due prior to receivership.
05/19/15	M. In	Operations Manager	0.5	\$150.00	\$75.00	Conference call with National Link and Cardtronics regarding ATM equipment and ATM removal requests.
05/19/15	M. In	Operations Manager	0.3	\$150.00	\$45.00	Responding to Crowne Plaza, Embassy Suites San Diego, Block 37, Vancouver Washington, and Embassy Suites Santa Clara request for transaction reports.
05/20/15	M. In	Operations Manager	0.2	\$150.00	\$30.00	Conference call with Washington Vancouver Hilton regarding outstanding payments owed prior to receivership.
05/20/15	M. In	Operations Manager	0.1	\$150.00	\$15.00	Responded to insurance request for Pointe Hilton.
05/21/15	M. In	Operations Manager	0.2	\$150.00	\$30.00	Sent an email response to National Link in regards to keypad replacement.
05/21/15	M. In	Operations Manager	0.2	\$150.00	\$30.00	Sent an email to Cardtronics in regards to previously delivered ATM machines.
05/21/15	M. In	Operations Manager	1.5	\$150.00	\$225.00	Reviewed and analyzed Apr-15 ATM commission for Cardtronics.
05/29/15	M. In	Operations Manager	0.7	\$150.00	\$105.00	Coordinated to have items removed from Public Storage.
06/01/15	M. In	Operations Manager	0.2	\$150.00	\$30.00	Responded to an email from Embassy Suites Indianapolis in regards to their ATM machine being down.
06/01/15	M. In	Operations Manager	0.2	\$150.00	\$30.00	Sent an email to Cardtronics in regards to the ATM machine at Embassy Suites Indianapolis Downtown.
06/01/15	M. In	Operations Manager	0.2	\$150.00	\$30.00	Sent an email to National Link in regards to an ATM machine located at Bargin City Bazaar.
06/02/15	M. In	Operations Manager	0.1	\$150.00	\$15.00	Sent an email to National Link in regards to receiving April monthly report and ATM machine update.
06/08/15	M. In	Operations Manager	1.0	\$150.00	\$150.00	Reviewed and analyzed Apr-15 ATM commission for National Link.
06/08/15	M. In	Operations Manager	0.2	\$150.00	\$30.00	Responded to an email from Block 37 regarding terminal reports for Apr-15.
06/08/15	M. In	Operations Manager	0.2	\$150.00	\$30.00	Analyzed the transaction and commission payout for terminal NA000278.
06/09/15	M. In	Operations Manager	1.5	\$150.00	\$225.00	Prepared Apr-15 commission checks for Cardtronics and National Link.
06/10/15	M. In	Operations Manager	0.2	\$150.00	\$30.00	Responded to an email from Waldorf Astoria Chicago regarding terminal reports.
06/10/15	M. In	Operations Manager	0.7	\$150.00	\$105.00	Prepared Apr-15 commission checks for Cardtronics and National Link.
06/16/15	M. In	Operations Manager	1.0	\$150.00	\$150.00	Reviewed and analyzed May-15 ATM commission for National Link.
06/16/15	M. In	Operations Manager	1.5	\$150.00	\$225.00	Reviewed and analyzed May-15 ATM commission for Cardtronics.
06/18/15	M. In	Operations Manager	0.2	\$150.00	\$30.00	Responded to an email from Washington Hilton in regards to COI.
04/01/15	R. McCoubrey	Paralegal	2.0	\$150.00	\$300.00	Update schedule of Location 1099 with 2014 payment totals.
04/13/15	R. McCoubrey	Paralegal	3.0	\$150.00	\$450.00	Prepare Location commissions for mailing with Cardtronics or National Link statements.
04/20/15	R. McCoubrey	Paralegal	0.9	\$150.00	\$135.00	Search Sharepoint Data on NASI server for location agreements for Omni Charlottesville and Crowne Plaza Nashua per M. In requests for ATM removal Clause; no agreements found.
05/15/15	R. McCoubrey	Paralegal	4.6	\$150.00	\$690.00	Review and prepare location rent payments for mailing to each location.
06/10/15	R. McCoubrey	Paralegal	3.0	\$150.00	\$450.00	Prepare Location commission reports and checks from Cardtronics and National Link for mailing.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
06/26/15	R. McCoubrey	Paralegal	0.7	\$150.00	\$105.00	Review and prepare ATM location commission checks and statements for Cardtronics and National Link.
Total			163.4		\$23,402.50	
<u>Investor Communication:</u>						
04/27/15	A. Earl	Paralegal	0.5	\$150.00	\$75.00	Reviewing email correspondence regarding list of investors with mailing addresses.
06/29/15	A. Earl	Paralegal	1.9	\$150.00	\$285.00	Received phone call from investor seeking information on receivership estate and discussion regarding clawbacks; discussion with counsel regarding investor; Reviewing subpoena responses, uploading to database, updating spreadsheet.
04/01/15	A. Kudla	Accounting CPA	1.3	\$350.00	\$455.00	Prepare letter to investors requesting IRS form W-9 and meeting with R. McCoubrey regarding mailing letters to investors without EIN in file (166).
04/13/15	A. Kudla	Accounting CPA	6.4	\$350.00	\$2,240.00	Teleconference with investors regarding 1099 filing questions and issues (.7); Prepare NASI Tax Questionnaire and update FAQs on Receiver website (1.7); Prepare procedure for processing, reviewing and responding to investor questions regarding 1099s for 2014 (1.2); and Review voicemails of investors with 1099 questions (2.8).
04/13/15	A. Kudla	Accounting CPA	1.2	\$350.00	\$420.00	Prepare procedure for processing investor questionnaire submissions, voicemails and postal correspondence.
04/15/15	A. Kudla	Accounting CPA	3.2	\$350.00	\$1,120.00	Review voicemails and teleconference with investors regarding 1099 tax filings (1.8); Draft correspondence to/from Investors regarding 1099 tax filings (.6); and Meeting with K. Joiner, R. McCoubrey and K. Wyatt regarding investor callback procedure (.8).
04/16/15	A. Kudla	Accounting CPA	0.8	\$350.00	\$280.00	Teleconference K. Joiner regarding investor voicemails and list of investor comments (.3); and Review submissions from investors on the NASI Tax Questionnaire and draft correspondence to/from K. Joiner (.5).
04/20/15	A. Kudla	Accounting CPA	1.4	\$350.00	\$490.00	Teleconference with investors regarding 1099 filings.
04/21/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Teleconference investors regarding 1099 questions.
04/22/15	A. Kudla	Accounting CPA	0.3	\$350.00	\$105.00	Draft correspondence to/from R. McCoubrey regarding email responses to investors.
05/26/15	A. Kudla	Accounting CPA	0.6	\$350.00	\$210.00	Meeting R. McCoubrey regarding outstanding investor questions (.3); and teleconference investor regarding 1099 and clawback question (.3).
06/05/15	A. Kudla	Accounting CPA	0.6	\$350.00	\$210.00	Review investor emails, research issue and respond to investor.
06/16/15	A. Kudla	Accounting CPA	0.3	\$350.00	\$105.00	Teleconference with investor's CPA regarding 1099 questions.
06/22/15	A. Kudla	Accounting CPA	0.3	\$350.00	\$105.00	Teleconference and Draft correspondence to/from investor regarding general clawback questions.
06/26/15	A. Kudla	Accounting CPA	0.8	\$350.00	\$280.00	Review voicemails and emails from investors regarding 1099 filings (.4); and Review updated NASI Tax Survey (.4).

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
06/29/15	A. Kudla	Accounting CPA	0.8	\$350.00	\$280.00	Review filed Court Reports and draft correspondence to B. Paysour regarding update Receivership website (.4); and Review correspondence and voicemails from investor regarding 1099 issues (.4).
04/06/15	B. Paysour	Operations Manager	0.2	\$150.00	\$30.00	Running the report on NASI questionnaire submissions.
04/13/15	B. Paysour	Operations Manager	2.0	\$150.00	\$300.00	Running the report on NASI questionnaire submissions. Creating a new questionnaire about the IRS Form 1099 distribution and added to the NASI website. I also added FAQs about the IRS Form 1099 to the NASI website.
04/16/15	B. Paysour	Operations Manager	0.2	\$150.00	\$30.00	I ran a report from the IRS Form 1099 questionnaire.
04/20/15	B. Paysour	Operations Manager	0.4	\$150.00	\$60.00	I ran a report on questionnaire submissions and I ran a report from the IRS Form 1099 questionnaire.
04/27/15	B. Paysour	Operations Manager	0.2	\$150.00	\$30.00	Running a report from the NASI Tax Questionnaire and distributed.
05/04/15	B. Paysour	Operations Manager	0.2	\$150.00	\$30.00	Running a report from the NASI Tax Questionnaire and distributed.
05/11/15	B. Paysour	Operations Manager	0.2	\$150.00	\$30.00	Running a report from the NASI Tax Questionnaire and distributed.
05/13/15	B. Paysour	Operations Manager	0.6	\$150.00	\$90.00	Working on and updating the NASI website to help make it easier for users to click on the correct questionnaire link; Running the report on the general NASI questionnaire.
05/14/15	B. Paysour	Operations Manager	0.4	\$150.00	\$60.00	Working on the NASI website to help make it easier for users to click on the correct questionnaire link.
05/18/15	B. Paysour	Operations Manager	0.2	\$150.00	\$30.00	Running a report from the NASI Tax Questionnaire and distributed.
05/26/15	B. Paysour	Operations Manager	0.2	\$150.00	\$30.00	Running the NASI tax questionnaire report and distributed to the team.
06/01/15	B. Paysour	Operations Manager	0.2	\$150.00	\$30.00	Running the NASI tax questionnaire report and distributed to the team.
06/10/15	B. Paysour	Operations Manager	0.2	\$150.00	\$30.00	Running the NASI tax questionnaire report and distributed to the team.
06/17/15	B. Paysour	Operations Manager	0.2	\$150.00	\$30.00	Running the NASI tax questionnaire report and distributed to the team.
06/29/15	D. Early	Clerical	0.2	\$75.00	\$15.00	Met with A. Kudla regarding investor binders, distinguishing priority investors and where to locate their information.
04/10/15	K. Berry	Operations Manager	1.2	\$150.00	\$180.00	Return calls to investors regarding clawbacks.
04/13/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Return voice message calls to investors regarding 1099's.
04/16/15	K. Berry	Operations Manager	1.8	\$150.00	\$270.00	Review voice messages from investors and return calls.
04/17/15	K. Berry	Operations Manager	1.6	\$150.00	\$240.00	Return voice message calls to investors regarding 1099's.
04/20/15	K. Berry	Operations Manager	1.0	\$150.00	\$150.00	Review voice messages and return calls to investors.
04/21/15	K. Berry	Operations Manager	1.4	\$150.00	\$210.00	Review emails from investors and return investor calls.
04/23/15	K. Berry	Operations Manager	1.4	\$150.00	\$210.00	Return calls to investors regarding 1099's.
05/05/15	K. Berry	Operations Manager	1.2	\$150.00	\$180.00	Return calls to investors regarding 1099's.
05/21/15	K. Berry	Operations Manager	1.2	\$150.00	\$180.00	Return calls with investors.
05/29/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Return calls with investors.
06/02/15	K. Berry	Operations Manager	0.6	\$150.00	\$90.00	Return calls to investors.
06/05/15	K. Berry	Operations Manager	1.0	\$150.00	\$150.00	Review and respond to investor emails.
06/12/15	K. Berry	Operations Manager	0.4	\$150.00	\$60.00	Call with investor regarding 1099 status.

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06/19/15	K. Berry	Operations Manager	1.1	\$150.00	\$165.00	Return investors calls.
06/24/15	K. Berry	Operations Manager	1.2	\$150.00	\$180.00	Return calls to investors.
06/26/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Review emails from investors.
04/07/15	K. Joiner	Accounting Clerk	3.5	\$75.00	\$262.50	Calling Investors to verify TIN's on file for 1099-MISC corrections.
04/07/15	K. Joiner	Accounting Clerk	2.0	\$75.00	\$150.00	Calling Investors to verify TIN's on file for 1099-MISC corrections.
04/15/15	R. McCoubrey	Paralegal	3.3	\$150.00	\$495.00	Return investor calls regarding 1099 request from voicemailbox accessed through the receivership website.
04/20/15	R. McCoubrey	Paralegal	2.7	\$150.00	\$405.00	Return Investor calls regarding 1099 receipt/ W9 request. Log into Receivership website email account to review voicemails. Place follow up calls to investors for whom only a voicemail had been left in response to their previous call. Fifteen (15) calls placed.
04/22/15	R. McCoubrey	Paralegal	1.5	\$150.00	\$225.00	Check voicemail and return investor phone calls regarding 1099 revisions and issuance. compose and send email response to investors who have completed the NASI Tax Questionnaire.
04/24/15	R. McCoubrey	Paralegal	0.5	\$150.00	\$75.00	Check voicemail and return investor phone calls regarding 1099 revisions and issuance.
04/27/15	R. McCoubrey	Paralegal	1.0	\$150.00	\$150.00	Check NASI/ receivership voicemail accounts and return investor calls regarding 1099 revisions and issuance. Request updated data from the receivership NASI Tax Questionnaire from Bonita. Compose and send out email response to NASI Investors who have completed the questionnaire.
04/29/15	R. McCoubrey	Paralegal	0.3	\$150.00	\$45.00	Check voicemail and return investor phone calls regarding 1099 revisions and issuance.
05/01/15	R. McCoubrey	Paralegal	0.3	\$150.00	\$45.00	Check voicemail and return investor phone calls regarding 1099 revisions and issuance.
05/04/15	R. McCoubrey	Paralegal	0.6	\$150.00	\$90.00	Check NASI/ receivership voicemail accounts and return investor calls regarding 1099 revisions and issuance. Request updated data from the receivership NASI Tax Questionnaire from Bonita. Compose and send out email response to NASI Investors who have completed the questionnaire.
05/06/15	R. McCoubrey	Paralegal	2.0	\$150.00	\$300.00	Check voicemail and return investor phone calls regarding 1099 revisions and issuance. Follow up on 1099 for Scott Gill and Dennis Warren.
05/08/15	R. McCoubrey	Paralegal	1.0	\$150.00	\$150.00	Check voicemail and return investor phone calls regarding 1099 revisions and issuance.
05/11/15	R. McCoubrey	Paralegal	0.6	\$150.00	\$90.00	Check NASI/ receivership voicemail accounts and return investor calls regarding 1099 revisions and issuance. Request updated data from the receivership NASI Tax Questionnaire from Bonita. Compose and send out email response to NASI Investors who have completed the questionnaire.
05/13/15	R. McCoubrey	Paralegal	0.3	\$150.00	\$45.00	Check voicemail and return investor phone calls regarding 1099 revisions and issuance.
05/15/15	R. McCoubrey	Paralegal	0.4	\$150.00	\$60.00	Check voicemail and return investor phone calls regarding 1099 revisions and issuance.
05/18/15	R. McCoubrey	Paralegal	1.3	\$150.00	\$195.00	Check NASI/ receivership voicemail accounts and return investor calls regarding 1099 revisions and issuance. Request updated data from the receivership NASI Tax Questionnaire from Bonita. Compose and send out email response to NASI Investors who have comp

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
05/22/15	R. McCoubrey	Paralegal	0.5	\$150.00	\$75.00	Field phone calls from Investors, return investor phone calls regarding 1099 revisions: Stan Gross, Ed Ring (call back, research and email)
05/26/15	R. McCoubrey	Paralegal	0.8	\$150.00	\$120.00	Check Voicemails and follow up with Investors regarding 1099 revisions. Request NASI Tax Questionnaire submission data from Bonita and compose response email to new submissions. Follow up phone call to Ed Ring regarding 1099 revision request phone.
05/27/15	R. McCoubrey	Paralegal	0.8	\$150.00	\$120.00	Field phone calls from Investors, return investor phone calls regarding 1099 revisions.
05/29/15	R. McCoubrey	Paralegal	2.2	\$150.00	\$330.00	Contact investors via phone calls and email regarding 1099 revision requests. Verify completed 1099 revisions with Kori.
06/01/15	R. McCoubrey	Paralegal	3.7	\$150.00	\$555.00	Review investor W9 forms and related correspondence. Review Investor accounts for 2014 1099 revision requests.
06/05/15	R. McCoubrey	Paralegal	2.7	\$150.00	\$405.00	Return Investor calls and emails regarding 1099 issuance and revision requests. Review Receivership email inbox and forward important emails to Kevin, Aaron and Kori regarding claw backs, 1099 revisions and general questions. Review 1099 Revisions Requests.
06/10/15	R. McCoubrey	Paralegal	0.8	\$150.00	\$120.00	Check Voicemails and follow up with Investors regarding 1099 revisions. Request NASI Tax Questionnaire submission data from Bonita and compose response email to new submissions.
06/17/15	R. McCoubrey	Paralegal	2.0	\$150.00	\$300.00	Request NASI Tax Questionnaire from Bonita, telephone conversation and 1099 revision research for investors, draft email to investor regarding 1099 revision, and draft response email to investors who requested 1099 revisions.
06/19/15	R. McCoubrey	Paralegal	0.2	\$150.00	\$30.00	Return phone call to investors regarding 1099 revision.
06/22/15	R. McCoubrey	Paralegal	1.0	\$150.00	\$150.00	Review NASI email account, return investor emails for investors; Return call to investor regarding 1099 revision request.
06/23/15	R. McCoubrey	Paralegal	0.2	\$150.00	\$30.00	Log into Receivership email account and check voicemail. compose email for investors regarding 1099 revision request.
06/26/15	R. McCoubrey	Paralegal	0.8	\$150.00	\$120.00	Request and update NASI Tax Questionnaire data for investor 1099 revisions. Draft email to investor requesting W-9 form for 1099 processing.
06/29/15	R. McCoubrey	Paralegal	0.5	\$150.00	\$75.00	Return Investor call to investor regarding 2014 1099.
06/30/15	R. McCoubrey	Paralegal	0.5	\$150.00	\$75.00	Returned phone call to investors regarding 1099 requests. Compose email to investor regarding ATM purchase documentation to be added to his file.
Total			81.8		\$15,542.50	

Case Administration:

04/01/15	A. Kudla	Accounting CPA	0.7	\$350.00	\$245.00	Draft correspondence to/from T. Fates regarding meeting with Wishner (.3); and Teleconference with Receiver regarding clawbacks and third party claims (.4).
04/03/15	A. Kudla	Accounting CPA	5.5	\$350.00	\$1,925.00	Meeting with Wishner and Analyn.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
04/07/15	A. Kudla	Accounting CPA	0.3	\$350.00	\$490.00	Review Court Report for SEC approving clawbacks and meeting with K. Joiner.
04/16/15	A. Kudla	Accounting CPA	1.2	\$350.00	\$420.00	Teleconference T. Fates regarding CNB Claim, 1099 filings, and payments from Lisa Freede.
04/20/15	A. Kudla	Accounting CPA	0.8	\$350.00	\$280.00	Meeting with Receiver regarding calls from investors (.5); and Teleconference with CNB regarding subpoena request (.3).
04/22/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Meeting with Wishner's staff and review documents at Wishner's office.
04/23/15	A. Kudla	Accounting CPA	1.6	\$350.00	\$560.00	Draft correspondence to/from T. Fates and Receiver regarding Wishner's request for investor list and extension of sentencing.
04/29/15	A. Kudla	Accounting CPA	0.9	\$350.00	\$315.00	Meeting A. Earl, D. Moreno and K. Wyatt regarding identifying original source of investor mailing list.
05/01/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Review and confirm investor list required by Defendants.
05/28/15	A. Kudla	Accounting CPA	0.3	\$350.00	\$245.00	Draft correspondence to FBI regarding investor accounts.
06/16/15	A. Kudla	Accounting CPA	0.4	\$350.00	\$140.00	Review Court Order and draft correspondence to/from T. Fates.
06/30/15	A. Kudla	Accounting CPA	0.3	\$350.00	\$105.00	Draft correspondence to/from FBI Agent A. Stemen and review requested information regarding additional bank document.
06/30/15	K. Berry	Operations Manager	0.5	\$150.00	\$75.00	Return email with FBI regarding Oasis files
		Total	13.5		\$5,150.00	

Third Party Recoveries:

05/12/15	A. Earl	Paralegal	0.8	\$150.00	\$120.00	Process and review clawbacks correspondences and mailing out to investors.
04/02/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Review draft subpoena to CNB and meeting A. Earl.
04/15/15	A. Kudla	Accounting CPA	0.8	\$350.00	\$420.00	Teleconference with Receiver regarding clawback motion and third party claims (.8); and Teleconference with Receiver regarding clawback motion and third party claims (.8).
04/28/15	A. Kudla	Accounting CPA	2.0	\$350.00	\$700.00	Prepare demand letter regarding investor clawbacks (1.4); and teleconference and draft correspondence to/from A. Earl regarding investor list (.6).
05/28/15	A. Kudla	Accounting CPA	0.4	\$350.00	\$245.00	Draft correspondence to/from CNB and draft correspondence to/from A. Earl for payment to CNB.
05/06/15	A. Kudla	Accounting CPA	1.4	\$350.00	\$490.00	Revise Demand letter to select investors (.5); and teleconference with investor regarding clawback accounting and confirmation of payment (.9).
05/11/15	A. Kudla	Accounting CPA	2.9	\$350.00	\$1,015.00	Prepare Demand Letters, finalize Settlement Agreements and Stipulated Judgments for select investors and referral fees.
05/13/15	A. Kudla	Accounting CPA	0.7	\$350.00	\$245.00	Teleconference investors regarding demand letter received and process for settling.
05/19/15	A. Kudla	Accounting CPA	0.4	\$350.00	\$140.00	Teleconference investor regarding clawback Demand Letter and settlement payment.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
05/20/15	A. Kudla	Accounting CPA	2.8	\$350.00	\$980.00	Review correspondence, payment for clawbacks, signed Settlement Agreement and Stipulated Judgment received for 5 investor accounts (.7); and Prepare Demand Letters for investor and referral fees received, Settlement Agreements and Stipulated Judgment for select investors (2.1).
05/26/15	A. Kudla	Accounting CPA	3.5	\$350.00	\$1,225.00	Meeting with law firm regarding claims against CNB (2.5); Meeting with D. Wallace regarding third party claims (.8); and Draft correspondence to/from T. Fates (.2).
05/27/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Teleconference law firm regarding claim against CNB.
05/28/15	A. Kudla	Accounting CPA	1.3	\$350.00	\$455.00	Review clawback response and supporting documents and compare investor accounting regarding clawback amount.
05/29/15	A. Kudla	Accounting CPA	2.1	\$350.00	\$735.00	Prepare Schedule of Clawback Accounting with comparison and analysis of difference with investor's accounting (F. Rapp) (1.3); Draft correspondence to/from K. Joiner and review confirmed payments and corrected 1099 (F. Rapp) (.5); and teleconference and draft correspondence to/from T. Fates regarding settlement with investor (F. Rapp) (.3).
05/29/15	A. Kudla	Accounting CPA	1.3	\$350.00	\$455.00	Teleconference T. Fates regarding Oasis and R&S RV (.5); and Review Letter from law firm to file claim against CNB (.8).
06/03/15	A. Kudla	Accounting CPA	1.5	\$350.00	\$525.00	Finalize accounting for Investor Clawback, prepare Demand Letter, Settlement Agreement and Stipulated Judgment for select investors.
06/03/15	A. Kudla	Accounting CPA	0.3	\$350.00	\$105.00	Teleconference D. Wallace regarding claims against CNB.
06/04/15	A. Kudla	Accounting CPA	2.8	\$350.00	\$980.00	Teleconference and draft correspondence to/from T. Fates regarding Q1 2015 Report status and modifications (1.3); and Research and review recent Ponzi scheme cases against banks for aiding and abetting to support claims against CNB (1.5).
06/09/15	A. Kudla	Accounting CPA	1.0	\$350.00	\$350.00	Teleconference D. Wallace and potential law firm for claim against CNB.
06/10/15	A. Kudla	Accounting CPA	0.4	\$350.00	\$140.00	Review correspondence from investor and review executed Settlement Agreement and Stipulated Judgment, and draft correspondence to/from T. Fates regarding settlement reached.
06/12/15	A. Kudla	Accounting CPA	0.9	\$350.00	\$315.00	Prepare Demand Letter, Settlement Agreement and Stipulated Judgment for select investors.
06/15/15	A. Kudla	Accounting CPA	1.3	\$350.00	\$455.00	Prepare Demand Letter, Settlement Agreement and Stipulated Judgment for select investors.
06/16/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Prepare List of Assets, Liabilities and Income for investor claiming hardship in response to clawback demand and draft correspondence to/from T. Fates.
06/17/15	A. Kudla	Accounting CPA	0.9	\$350.00	\$315.00	Prepare letter to investor's attorney and draft correspondence to/from T. Fates regarding settlement with investor, and revise Settlement Agreement and Stipulated Judgment for investor.
06/19/15	A. Kudla	Accounting CPA	3.9	\$350.00	\$1,365.00	Teleconference T. Fates regarding clawback responses and hardship requests (1.0); and Review investor clawback response and research probate codes and cases cited by investor (2.9).

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
06/22/15	A. Kudla	Accounting CPA	3.7	\$350.00	\$1,295.00	Review ATM contracts and verify checks paid by investors and draft correspondence to/from investor regarding Receiver's authority to clawback profits (.9); teleconference and review correspondence from T. Hsu regarding clawback from beneficiaries of family trust (.6); and Research and review codes and cases for probate and trust distributions to beneficiaries and teleconference T. Hsu (2.2).
06/24/15	A. Kudla	Accounting CPA	4.6	\$350.00	\$1,610.00	Review correspondence and supporting documents from investor regarding investor clawback demand (.4); Finalize detailed accounting for investor clawbacks (.8); Prepare Investor Clawback Demand Letters, Settlement Agreement and Stipulated Judgment for select investors (3.4).
06/25/15	A. Kudla	Accounting CPA	0.9	\$350.00	\$315.00	Review correspondence from investor and review cases provided regarding investor clawback.
06/29/15	A. Kudla	Accounting CPA	0.4	\$350.00	\$140.00	Review Settlement Agreement received and draft correspondence to/from investor regarding clawback settlement.
04/01/15	D. Wallace	General Counsel	2.6	\$350.00	\$910.00	Review and analysis of documents related to potential third party claims and recovery of additional funds.
04/15/15	D. Wallace	General Counsel	1.5	\$350.00	\$525.00	Teleconference with counsel and receiver regarding potential third party claims and conflicts counsel that would be required for same.
04/22/15	D. Wallace	General Counsel	1.5	\$350.00	\$525.00	Discussion with receiver regarding documents related to recovery of assets and causes of action against third parties.
04/29/15	D. Wallace	General Counsel	1.5	\$350.00	\$525.00	Discussion and correspondence with potential conflicts counsel related to recovery of assets and causes of action against third parties.
05/06/15	D. Wallace	General Counsel	1.0	\$350.00	\$350.00	Discussion and correspondence with potential conflicts counsel related to recovery of assets and causes of action against third parties.
05/22/15	D. Wallace	General Counsel	1.5	\$350.00	\$525.00	Discussion with receiver regarding documents related to recovery of assets and causes of action against third parties.
05/26/15	D. Wallace	General Counsel	11.0	\$350.00	\$3,850.00	Meeting with potential conflicts counsel regarding recovery of assets and causes of action against third parties and discussion regarding same.
05/29/15	D. Wallace	General Counsel	1.5	\$350.00	\$525.00	Discussion and correspondence with potential conflicts counsel related to recovery of assets and causes of action against third parties.
06/09/15	D. Wallace	General Counsel	2.0	\$350.00	\$700.00	Discussion with potential counsel regarding potential claims against third parties.
06/22/15	D. Wallace	General Counsel	1.5	\$350.00	\$112.50	Discussion with receiver regarding documents related to recovery of assets and causes of action against third parties.
06/26/15	D. Wallace	General Counsel	3	\$350.00	\$225.00	Meeting with potential conflicts counsel regarding recovery of assets and causes of action against third parties and discussion regarding same.
06/29/15	D. Wallace	General Counsel	2.5	\$350.00	\$187.50	Discussion and correspondence with potential conflicts counsel related to recovery of assets and causes of action against third parties.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
06/30/15	D. Wallace	General Counsel	1.5	\$350.00	\$112.50	Discussion and correspondence with potential conflicts counsel related to recovery of assets and causes of action against third parties.
06/08/15	R. McCoubrey	Paralegal	5.0	\$150.00	\$750.00	Complete schedule of 2006 Investor 1099 combined payments for use in claw backs.
06/15/15	R. McCoubrey	Paralegal	2.7	\$150.00	\$405.00	Review and update 200 investor files on server for reference in claw-back proceedings.
06/17/15	R. McCoubrey	Paralegal	3.7	\$150.00	\$555.00	Review and update 460 investor files on server for reference in claw-back proceedings.
06/19/15	R. McCoubrey	Paralegal	6.5	\$150.00	\$975.00	Review and update investor files (6 boxes) on server for reference in claw-back proceedings.
Total			95.0		\$27,417.50	

Accounting/ Auditing:

04/27/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Research invoices and financial statements for Q4 2014 and draft correspondence to/from T. Nguyen regarding outstanding invoices for NASI.
04/29/15	A. Kudla	Accounting CPA	0.4	\$350.00	\$140.00	Meeting T. Nguyen regarding financial statement treatment for KER, LLC payments.
04/30/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Review financial statements for NASI and Oasis for March 2015.
05/07/15	A. Kudla	Accounting CPA	0.4	\$350.00	\$140.00	Draft correspondence to/from T. Fates and T. Nguyen regarding loan payments for LFD.
05/13/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Draft correspondence to/from T. Nguyen and review finalized consolidated financials for Q1 2015.
06/09/15	A. Kudla	Accounting CPA	0.3	\$350.00	\$105.00	Draft correspondence to/from T. Nguyen regarding updated financial statements.
06/16/15	A. Kudla	Accounting CPA	0.8	\$350.00	\$280.00	Review correspondence from T. Nguyen and documents received regarding payments received from clawbacks and supporting documents (.5); and Review Financial Statements and draft correspondence to/from T. Nguyen (.3).
06/30/15	A. Kudla	Accounting CPA	0.4	\$350.00	\$140.00	Review final Financial Statements for May and draft correspondence to/from T. Nguyen.
04/08/15	J. Kaskorkis	Accounting Clerk	1.0	\$150.00	\$150.00	Upload invoices to Nexus system.
04/15/15	J. Kaskorkis	Accounting Clerk	1.0	\$150.00	\$150.00	Check cutting for monthly commissions to ATM locations.
05/06/15	J. Kaskorkis	Accounting Clerk	1.4	\$150.00	\$210.00	Upload invoices to Nexus system.
05/11/15	J. Kaskorkis	Accounting Clerk	2.0	\$150.00	\$300.00	Upload invoices to Nexus system.
05/14/15	J. Kaskorkis	Accounting Clerk	1.0	\$150.00	\$150.00	Cutting checks for the monthly commissions to ATM locations.
06/01/15	J. Kaskorkis	Accounting Clerk	3.0	\$150.00	\$450.00	Upload invoices to Nexus system.
06/08/15	J. Kaskorkis	Accounting Clerk	1.1	\$150.00	\$165.00	Upload invoices to Nexus system.
06/09/15	J. Kaskorkis	Accounting Clerk	0.4	\$150.00	\$60.00	Cutting monthly commission checks.
06/16/15	J. Kaskorkis	Accounting Clerk	0.5	\$150.00	\$67.50	Process Q1 2015 Professional Fees in Nexus system.
06/26/15	J. Kaskorkis	Accounting Clerk	1.0	\$150.00	\$150.00	Cutting checks for monthly commissions to ATM locations.
04/07/15	T. Nguyen	Accounting	0.5	\$150.00	\$81.00	Update cash status for Operation Manager; Bank Reconciliation for March 2015.
04/09/15	T. Nguyen	Accounting	1.7	\$150.00	\$247.50	Review ATM commissions AP.
04/14/15	T. Nguyen	Accounting	2.0	\$150.00	\$294.00	Update cash status for Operation Manager and update bank reconciliation of checks.
04/20/15	T. Nguyen	Accounting	0.2	\$150.00	\$30.00	Update Operation manager with cash status. Update bank reconciliations.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
04/24/15	T. Nguyen	Accounting	0.9	\$150.00	\$135.00	Recording revenue and expenses from the servicer statements for March 2015.
04/28/15	T. Nguyen	Accounting	0.3	\$150.00	\$45.00	Update cash status for operation manager.
04/29/15	T. Nguyen	Accounting	0.7	\$150.00	\$105.00	Update Receipts and Disbursement for March 2015. Recording income and expenses from National Link servicers for March 2014 settlements.
04/30/15	T. Nguyen	Accounting	1.4	\$150.00	\$210.00	Update Receipts and Disbursement for March 2015. Recording income and expenses from National Link servicers for March 2014 settlements.
05/11/15	T. Nguyen	Accounting	0.9	\$150.00	\$135.00	Updating cash status for operation manager.
05/13/15	T. Nguyen	Accounting	0.8	\$150.00	\$120.00	Compile quarterly balance sheet and receipts and disbursements for legal counsel for Jan-Mar 2015.
05/14/15	T. Nguyen	Accounting	0.8	\$150.00	\$120.00	Update weekly cash status for OPS Manager.
05/19/15	T. Nguyen	Accounting	0.1	\$150.00	\$15.00	Update weekly cash status for OPS Manager.
05/20/15	T. Nguyen	Accounting	0.5	\$150.00	\$75.00	Discuss with legal counsel about clawback and create new GL for financial.
05/21/15	T. Nguyen	Accounting	1.1	\$150.00	\$169.50	Recording clawback and loan payment checks into system; Recording May ACH wire from servicers; End of month closing for April 2015.
05/28/15	T. Nguyen	Accounting	1.6	\$150.00	\$234.00	Making deposits for Oasis Studios Rental checks.
06/02/15	T. Nguyen	Accounting	0.2	\$150.00	\$31.50	Updating cash status for Operation Manager.
06/03/15	T. Nguyen	Accounting	2.1	\$150.00	\$316.50	Reconcile all deposits for legal counsel for Oasis.
06/09/15	T. Nguyen	Accounting	0.3	\$150.00	\$39.00	Updating cash status for Operation Manager.
06/16/15	T. Nguyen	Accounting	0.2	\$150.00	\$34.50	Updating cash status for Operation Manager.
06/22/15	T. Nguyen	Accounting	0.4	\$150.00	\$64.50	Updating cash status for Operation Manager.
06/25/15	T. Nguyen	Accounting	3.0	\$150.00	\$447.00	Update balance sheet reconciliation worksheet.
06/26/15	T. Nguyen	Accounting	1.8	\$150.00	\$268.50	End of month closing for May 2015; Receipts and Disbursements for May 2015.
06/30/15	T. Nguyen	Accounting	1.9	\$150.00	\$277.50	Compiling the final financial reports for April 2015.
		Total	39.5		\$6,677.50	

Business Analysis:

04/02/15	A. Kudla	Accounting CPA	1.5	\$350.00	\$525.00	Prepare Accounting Summary for Escrow funds for GPS and draft correspondence to/from T. Fates (.7); and Review Oasis financials for Feb. 2015 and draft correspondence to/from T. Nguyen regarding check reconciliation and review cleared and returned checks for GPS (.8).
04/07/15	A. Kudla	Accounting CPA	0.8	\$350.00	\$280.00	Meeting with K. Hammond and K. Joiner and review supporting documents for Q1 2015 Reports.
04/08/15	A. Kudla	Accounting CPA	0.7	\$350.00	\$245.00	Review Q1 2015 financials for Oasis and NASI.
05/12/15	A. Kudla	Accounting CPA	1.7	\$350.00	\$595.00	Review financial statements for NASI and Oasis for Q1 2015 (1.4); and teleconference and draft correspondence to/from T. Nguyen regarding financials and schedules for Q1 2015 (.3).

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
05/20/15	A. Kudla	Accounting CPA	1.6	\$350.00	\$560.00	Review expenses reports and outstanding invoices and prepare balance sheet and cash flow analysis (.8); Review correspondence and payment from LFD, draft correspondence to/from T. Fates and meeting T. Nguyen regarding general ledger treatment for payment (.4); and Draft correspondence to/from and meeting T. Nguyen regarding accounting for loans and clawback payments (.4).
06/03/15	A. Kudla	Accounting CPA	1.4	\$350.00	\$490.00	Review April financials, meeting and draft correspondence to/from T. Nguyen, and prepare Summary of Financial Statements for NASI and Oasis.
06/17/15	A. Kudla	Accounting CPA	0.4	\$350.00	\$140.00	Review NASI and Oasis Financial Statements and draft correspondence to/from K. Berry regarding ATM income.
06/26/15	A. Kudla	Accounting CPA	0.8	\$350.00	\$280.00	Review payments and April and May draft Financials and draft correspondence to/from T. Nguyen.
04/22/15	K. Berry	Operations Manager	0.5	\$150.00	\$75.00	Review Cash Status.
04/24/15	K. Berry	Operations Manager	0.8	\$150.00	\$120.00	Review Financial Reports for March.
05/06/15	K. Berry	Operations Manager	0.5	\$150.00	\$75.00	Review current Cash Status.
			10.7		\$3,385.00	

Data Analysis:

06/08/15	R. McCoubrey	Paralegal	3.0	\$150.00	\$450.00	Update Banking files on the server for future reference and review for all years.
06/10/15	R. McCoubrey	Paralegal	3.0	\$150.00	\$450.00	Update City National Bank account files on the server for future reference and review for years.
06/12/15	R. McCoubrey	Paralegal	3.2	\$150.00	\$480.00	Reviewing, organizing and consolidating the bank statements and supporting banking documents for Joel Gillis- all years and beginning with American Express accounts.
06/22/15	R. McCoubrey	Paralegal	2.0	\$150.00	\$300.00	Review and update Investor Files scanned in by the FBI for (133) investors.
06/23/15	R. McCoubrey	Paralegal	4.3	\$150.00	\$645.00	Review and update Investor Files scanned in by the FBI for (244) investors.
06/24/15	R. McCoubrey	Paralegal	3.0	\$150.00	\$450.00	Review and update Investor Files scanned in by the FBI for (207) investors.
06/25/15	R. McCoubrey	Paralegal	3.5	\$150.00	\$525.00	Review and update Investor Files scanned in by the FBI for (299) investors.
06/26/15	R. McCoubrey	Paralegal	4.0	\$150.00	\$600.00	Review and update Investor Files scanned in by the FBI for (182) investors.
06/29/15	R. McCoubrey	Paralegal	4.8	\$150.00	\$720.00	Review and update Investor Files scanned in by the FBI for (409) investors.
06/30/15	R. McCoubrey	Paralegal	2.0	\$150.00	\$300.00	Review and update Investor Files scanned in by the FBI for (132) investors.
		Total	32.8		\$4,920.00	

Status Report:

06/05/15	A. Earl	Paralegal	0.8	\$150.00	\$112.50	Process and review second report.
05/05/15	A. Kudla	Accounting CPA	0.3	\$350.00	\$105.00	Draft correspondence to/from M. In regarding ATM operations for Q1 2015 Court Report.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
05/12/15	A. Kudla	Accounting CPA	1.4	\$350.00	\$490.00	Review National Link and Cardtronics operating reports for Q1 2015 and inventory of assets for Court Report (.9); and teleconference K. Joiner and review schedules of accounting for Court Report (.5).
05/13/15	A. Kudla	Accounting CPA	1.8	\$350.00	\$490.00	Review and revise Court Report for Q1 2015; and Draft correspondence to/from T. Fates regarding Court Report for Q1 2015.
05/13/15	A. Kudla	Accounting CPA	0.3	\$350.00	\$105.00	Teleconference T. Fates regarding Court Report.
05/15/15	A. Kudla	Accounting CPA	1.6	\$350.00	\$560.00	Review and revise Receiver financials for Court Report.
05/18/15	A. Kudla	Accounting CPA	3.7	\$350.00	\$1,295.00	Prepare detailed summary of Q1 2015 activity for Court Report (1.8); and Revise Schedule of Expenses and accounting and prepare Receiver Fee for Court Report (1.9).
05/19/15	A. Kudla	Accounting CPA	0.6	\$350.00	\$210.00	Review and revise Court Report and draft correspondence to/from T. Fates.
06/05/15	A. Kudla	Accounting CPA	0.4	\$350.00	\$140.00	Draft correspondence to/from T. Fates and Receiver regarding Report to file.
05/14/15	D. Wallace	General Counsel	1.3	\$350.00	\$455.00	Review draft of Third Interim Report and discuss revisions with counsel.
06/29/15	R. McCoubrey	Paralegal	0.3	\$150.00	\$45.00	Read and Review Receiver's 3rd Quarter Interim Report and related court documents released onto the website.
Total			12.5		\$4,007.50	

Forensic Accounting:

04/01/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Revise Schedule of Oasis Affiliated Entities.
04/02/15	A. Kudla	Accounting CPA	1.6	\$350.00	\$560.00	Research and review documents for Studio Maui, Oasis related entities, suspicious transfer, real estate purchases, assets owned by Wishner, prepare list of questions and topics for Analyln and Wishner.
04/08/15	A. Kudla	Accounting CPA	1.4	\$350.00	\$490.00	Review and revise Schedule of Payments and Deposits to NASI Account *4410 for 2007-14.
04/17/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Teleconference and draft correspondence to/from R. McCoubrey regarding new Oasis bank statements received.
04/20/15	A. Kudla	Accounting CPA	3.6	\$350.00	\$1,260.00	Review Oasis documents received from Wishner's office (1.2); Research payments to/from Oasis, D. Perillo, US Bank and review Agreement and identify additional Oasis vehicles (.9); Review new Citibank and Wells Fargo bank statements received for Oasis (.8); and Research and review payments from Oasis #1 and Oasis #3 (CNB accts) to US Bank for credit line of D. Perillo (.7).
04/21/15	A. Kudla	Accounting CPA	2.9	\$350.00	\$1,015.00	Research 7 suspected NASI affiliated entities (.7); Review list of real estate and bank accounts of R. Keller (.5); and Review subpoena objections and research and prepare list of documents supporting connection to Oasis and NASI for Natwest and Laurelwood, LLC (1.3); and Review subpoena response documents from Heritage Escrow regarding KER, LLC (.4).

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
04/22/15	A. Kudla	Accounting CPA	0.6	\$350.00	\$210.00	Teleconference R. McCoubrey regarding review of Oasis bank documents and investor calls.
04/28/15	A. Kudla	Accounting CPA	0.7	\$350.00	\$245.00	Review and revise Schedule of Investors to Clawback.
04/29/15	A. Kudla	Accounting CPA	3.0	\$350.00	\$1,050.00	Research Lisa Freede loan from Oasis and source funds for loan (1.4); Teleconference D. Wallace regarding CNB and documents produced by Wishner (.6); Teleconference D. Lambrinos and draft correspondence to/from attorney for CNB (.3); and Research account payments from NASI to to Edward Wishner Co. and prepare Schedule of Payments to Edward Wishner Co. to fund loan to Lisa Freede (.7).
04/30/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Review Schedule of Payments for CNB Account *4399 for Q1 and Q1 2006.
05/01/15	A. Kudla	Accounting CPA	4.7	\$350.00	\$1,645.00	Review investor accounts, payments received from 2007-14, ATM purchases, prior 1099 filings, and buyback accounting for selected investors re clawback claims (2.2); and Prepare detailed Schedule of Investor Payments to and from NASI and balance of clawbacks claim for select investors (2.5).
05/04/15	A. Kudla	Accounting CPA	3.8	\$350.00	\$1,330.00	Review Schedule of Checks Paid for Q1 and Q2 2006 and draft correspondence to/from K. Joiner (.3); Research entity formation information for two (2) companies receiving NASI referral fees and prepare Schedule of Referral Fees Received (1.3); and Review subpoena response documents, investor accounts, payments received from 2007-14, ATM purchase history, prior 1099 filings, and buyback accounting for select investors and referral fees regarding clawback claims (2.2).
05/04/15	A. Kudla	Accounting CPA	3.5	\$350.00	\$1,225.00	Prepare detailed Schedule of Investor Payments to and from NASI, Schedule of Referral Fees Received, and balance of clawback claim for selected investors (1.2); Review and revise Schedule of Bank Statement for CNB Accounts *4399 and *4410 for 2007-14 for select investors (.8); and Prepare Investor Payment History Reports for 20 investors (1.5).
05/05/15	A. Kudla	Accounting CPA	7.4	\$350.00	\$2,590.00	Prepare detailed Schedule of Referral Fees Received, and balance of clawback claim for select companies (2.8); Prepare Investor Payment Report from 2007-14 for select investor accounts (.8); and Research investor accounts, payments received from 2007-14, ATM purchase history, prior 1099 filings, and buyback accounting for select investors (2.9); and Prepare Schedule of Repose Deadlines for select investor accounts (.9).
05/06/15	A. Kudla	Accounting CPA	3.0	\$350.00	\$1,050.00	Prepare detailed Schedule of Referral Fees Received, and balance of clawback claim (1.3); and Research investor accounts, payments received from 2007-14, ATM purchase history, prior 1099 filings, and buyback accounting for select investors (1.7).
05/07/15	A. Kudla	Accounting CPA	5.3	\$350.00	\$1,855.00	Revise and finalize clawback accounting for select investor accounts (1.8); and Research investor accounts, payments received from 2007-14, ATM purchase history, prior 1099 filings, and buyback accounting for select investors (3.5).
05/11/15	A. Kudla	Accounting CPA	1.9	\$350.00	\$665.00	Research investor accounts, payments received from 2007-14, ATM purchase history, prior 1099 filings, and buyback accounting for select investors.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
05/12/15	A. Kudla	Accounting CPA	3.0	\$350.00	\$1,050.00	Research investor accounts, payments received from 2007-14, ATM purchase history, prior 1099 filings, and buyback accounting for select investors (1.7); and teleconference and draft correspondence to/from K. Joiner and review schedule of payments and 2007 CNB Acct *4399, and review additional bank accounts (.8); and Revise Schedule of Subpoenas and Response Documents, and teleconf. and draft corresp. to/from A. Earl (.5).
05/13/15	A. Kudla	Accounting CPA	1.4	\$350.00	\$490.00	Meeting and draft correspondence to/from R. McCoubrey regarding inventory of bank statements and documents received from Wishner's office (.4); Meeting K.Joiner regarding Schedule of Bank accounts and information in 2007 (.3); and Review bank statements, cleared checks and checks deposited for CNB Acct *1154 (Oasis) and *6393 (Oasis #3) and draft corresp. to/from A. Earl re missing documents (.7).
05/15/15	A. Kudla	Accounting CPA	2.6	\$350.00	\$910.00	Revise detailed Schedule of Fees for Q1 2015.
05/18/15	A. Kudla	Accounting CPA	3.7	\$350.00	\$1,295.00	Review invoices, vehicle purchase documents, and subpoena documents received from Kuntry Kustoms RV regarding sourcing Oasis vehicles (1.3); Review bank statements and wire transfers for CNB Account *6393 (Oasis #3) (1.7); and Trace vehicles purchased by Oasis that in possession of BST Power and Fiji Rental (.7).
05/19/15	A. Kudla	Accounting CPA	2.4	\$350.00	\$840.00	Research investor accounts, payments received from 2007-14, ATM purchase history, prior 1099 filings, schedule of payments in 2007 for Acct *4399, and buyback accounting for select investors.
05/20/15	A. Kudla	Accounting CPA	3.1	\$350.00	\$1,085.00	Prepare detailed Schedule of Investor Payments to and from NASI, Schedule of Referral Fees Received, and balance of clawback claim for select investors (1.8); and Prepare detailed Schedule of Investor Payments to and from NASI and balance of clawback claim for select investors (1.3).
05/21/15	A. Kudla	Accounting CPA	0.7	\$350.00	\$245.00	Review Schedule of Oasis Bank Accounts for six (6) accounts and teleconference and draft correspondence to/from K. Joiner.
05/26/15	A. Kudla	Accounting CPA	3.0	\$350.00	\$1,050.00	Prepare Schedule of Investor Accounts for Deposits and Payment from 2007-14 (.9); Prepare Schedule of All Payments from Oasis Accounts, and prepare Summary of Payments regarding Oasis 1, 2 and 3 (1.7); Prepare Schedule of Payments from Oasis to R&S RV and draft correspondence to/from T. Hsu (.4).
05/28/15	A. Kudla	Accounting CPA	0.8	\$350.00	\$280.00	Review and revise Schedule of Payments to Invstors for NASI CNB Account *4399 in 2006-7 and draft correspondence to K. Joiner.
05/29/15	A. Kudla	Accounting CPA	3.9	\$350.00	\$1,365.00	Prepare Schedule of Consolidated Deposits and Receipts for 2006-14 (1.4); and Research investor accounts, payments received from 2007-14, ATM purchase history, prior 1099 filings, schedule of payments in 2006-7 for Account *4399, and buyback accounting for select investors (2.5).

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
06/01/15	A. Kudla	Accounting CPA	4.4	\$350.00	\$1,540.00	Review Schedule of Deposits and Payments for 2006-7 for NASI account and meeting with K. Joiner (.6); Review DMV registration documents received and revise Schedule of Oasis Vehicles (.5); Prepare Schedule of Late Investor Payments and Deposits for all NASI accounts for 2007-14 (1.5).
06/02/15	A. Kudla	Accounting CPA	3.7	\$350.00	\$1,295.00	Revise Schedule of Payments to Investors in 2006-7 (1.4); Meeting and draft correspondence to/from K. Joiner regarding Schedule of 2006-7 Payments (.4); and Research investor accounts, payments received from 2007-14, ATM purchase history, prior 1099 filings, schedule of payments in 2007 for Acct *4399, and buyback accounting for select investors (1.9).
06/03/15	A. Kudla	Accounting CPA	4.4	\$350.00	\$1,540.00	Review investor accounts for 2007-14 and prepare Schedule of Investor Losses (2.7); Prepare Schedule of Estimated Investor Losses (.5); and Prepare Schedule of Anticipated Clawback Claims Amounts (.4); and Revise Schedule of ATM Purchase History for all investors and meeting with K. Joiner (.8).
06/04/15	A. Kudla	Accounting CPA	0.4	\$350.00	\$140.00	Research investor account and draft correspondence to/from T. Fates regarding investor inquiry.
06/05/15	A. Kudla	Accounting CPA	7.0	\$350.00	\$2,450.00	Research investor accounts, payments received from 2007-14, ATM purchase history, prior 1099 filings, schedule of payments in 2007 for Account *4399, and buyback accounting for select investors (2.7); Revise and consolidated Schedule of Investor Payments in 2006-7 (1.4); Prepare Schedule of Payments to Early Investors from 2006-14 (1.2); Prepare Schedule of Payments to Early and Late Investors from 2006-14 (.9); and Prepare Schedule of Payments to Late Investors from 2006-14 (.8).
06/08/15	A. Kudla	Accounting CPA	8.2	\$350.00	\$2,870.00	Review 1099 tax reports for 2006-14 and prepare 1099 summary for investor clawbacks for select investors (1.7); Revise Schedule of Payments in 2006-7 and draft correspondence to/from K. Joiner (.5); and Research investor accounts, payments received from 2007-14 ATM purchase history, prior 1099 filings, schedule of payments in 2007 for Acct *4399, and buyback accounting, and prepare detailed Schedule of Investor Payments to/from NASI and balance of clawback claim for several select investors (6.0).
06/09/15	A. Kudla	Accounting CPA	3.1	\$350.00	\$1,085.00	Research investor accounts, payments received from 2007-14, ATM purchase history, prior 1099 filings, schedule of payments in 2007 for Account *4399, and buyback accounting for selected investors (2.5); and Revise Schedule of Investors Clawbacks (.6).
06/10/15	A. Kudla	Accounting CPA	2.5	\$350.00	\$875.00	Revise Schedule of detailed Payments and Deposits for all NASI accounts for Late Investors.
06/12/15	A. Kudla	Accounting CPA	2.3	\$350.00	\$805.00	Review additional documents produced by R&S RV and trace vehicle purchased by Oasis, and draft correspondence to/from T. Hsu and T. Fates regarding additional invoices documents needed (.7); Prepare Schedule of Detailed Deposits and Payments for select investors (.8).

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
06/15/15	A. Kudla	Accounting CPA	3.8	\$350.00	\$1,330.00	Revise and finalize Schedule of Detailed Payments and Deposits, Estimated Payments, ATM purchase history, prior 1099 filings, schedule of payments in 2007 for Account *4399, and buyback accounting for select investors (1.5); and Research investor accounts, payments received from 2007-14, ATM purchase history, prior 1099 filings, schedule of payments in 2007 for Acct *4399, and buyback accounting for select investors (2.3).
06/16/15	A. Kudla	Accounting CPA	1.5	\$350.00	\$525.00	Research investor accounts, payments received from 2007-14, ATM purchase history, prior 1099 filings, schedule of payments in 2007 for Account *4399, and buyback accounting for select investors.
06/17/15	A. Kudla	Accounting CPA	3.0	\$350.00	\$1,050.00	Revise Schedule of Detailed Transactions for Late Investors (1.3); Prepare Schedule of Investor Summary for Late Investors and meeting with K. Joiner (.9); and Revise Schedule of ATM Purchase History and meeting with K. Joiner (.8).
06/18/15	A. Kudla	Accounting CPA	0.6	\$350.00	\$210.00	Revise Schedule of Detailed Transactions for Late Investors with additional transactions and draft correspondence to/from K. Joiner.
06/22/15	A. Kudla	Accounting CPA	2.5	\$350.00	\$875.00	Revise Schedule of Late Investors, prepare Schedule of Profits and Losses to Late Investors, and meeting with K. Joiner (.8); Prepare List of Early Investors for clawback claims and meeting with R. McCoubrey (.5); and Prepare Detailed Payment History for Early and Late Investors (1.2).
06/24/15	A. Kudla	Accounting CPA	2.1	\$350.00	\$735.00	Prepare Schedule of Detailed Transactions and Clawback Balances for select investors (1.2); and Prepare Detailed ATM Purchase History for select investors, and meeting with and draft correspondence to/from K. Joiner (.9).
06/25/15	A. Kudla	Accounting CPA	1.1	\$350.00	\$385.00	Review cleared checks from clawback investors and revise Schedule of Clawback Accounting (.7); and Review ATM Purchase History Master List for Early and Late Investors (.4).
06/29/15	A. Kudla	Accounting CPA	2.0	\$350.00	\$700.00	Revise Schedule of ATM Purchase History per Investor for Select Early Investors and meeting with K. Joiner (1.3); and Research family and business relationship for multiple clawback investors (.7).
06/30/15	A. Kudla	Accounting CPA	0.8	\$350.00	\$280.00	Review and revise Schedule of ATM Purchase History for Select Early and Late Investors.
06/29/15	D. Early	Clerical	3.3	\$75.00	\$247.50	Review investor files to compile into binders for Francis McCaffrey.
06/30/15	D. Early	Clerical	3.3	\$75.00	\$247.50	Review investor files to compile into binders for Francis McCaffrey.
07/03/15	D. Early	Clerical	0.2	\$75.00	\$15.00	Created Table of Contents for First Abby Corporation.
07/06/15	D. Early	Clerical	0.5	\$75.00	\$37.50	Created Table of Contents for David Gladstone Volumes 1 and 2.
07/09/15	D. Early	Clerical	0.2	\$75.00	\$15.00	Created table of contents for A to Z Innovations.
07/13/15	D. Early	Clerical	0.8	\$75.00	\$60.00	Created Table of Contents for Fuel Doctor/Mark Soffa, 8 volumes.
07/14/15	D. Early	Clerical	0.3	\$75.00	\$22.50	Updated Table of Contents for Fuel Doctor/Mark Soffa.
07/15/15	D. Early	Clerical	1.2	\$75.00	\$90.00	Updated binder and Table of Contents for A to Z Innovations (.2); Sort and scanned files for Oasis: Daniel Perillo (Fiji) (.4), Studios Maui Productions (.3) and Georgia Productions (.3).

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
04/08/15	K. Joiner	Accounting Clerk	1.3	\$75.00	\$97.50	Reviewing and revising the 1099 schedule for Agents and Independent Contractors; checking dollar amounts for corrections.
04/08/15	K. Joiner	Accounting Clerk	0.8	\$75.00	\$60.00	Reviewing and revising the 1099 schedule for Agents and Independent Contractors; checking dollar amounts for corrections.
04/08/15	K. Joiner	Accounting Clerk	0.3	\$75.00	\$22.50	Revising the 1099 schedule for Agents and Independent Contractors to include wire paid from CNB Acct. *4410.
04/08/15	K. Joiner	Accounting Clerk	0.5	\$75.00	\$37.50	Revising the FBI Schedule of bank statements for CNB account *4410 for payments to payees.
04/08/15	K. Joiner	Accounting Clerk	0.5	\$75.00	\$37.50	Looking up addresses for Agents and Independent Contractors that are still missing.
04/13/15	K. Joiner	Accounting Clerk	2.0	\$75.00	\$150.00	Revised the 1099-Misc list for investors who did not previously have TIN's; uploaded the revised investors into 1099-Misc software for distribution.
04/14/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising excel for Investors with incorrect 1099-MISC totals.
04/15/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising 1099-MISC summary for Trust Accounts; listing any account that was not previously filed.
04/15/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising 1099-MISC summary for Trust Accounts; listing any account that was not previously filed.
04/16/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising 1099 Schedule for Investors with incorrect 1099-MISC totals.
04/16/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising 1099 Schedule for Investors with incorrect 1099-MISC totals.
04/17/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising 1099 Schedule for Investors with incorrect 1099-MISC totals.
04/17/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising 1099 Schedule for Investors with incorrect 1099-MISC totals.
04/20/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising excel for Investors with incorrect 1099-MISC totals. Addressing investor issues from the website with 1099s.
04/20/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising excel for Investors with incorrect 1099-MISC totals. Addressing investor issues from the website with 1099s.
04/27/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising Schedule of Checks Paid for NASI Account # 4399 in the year 2006 (January).
04/28/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising Schedule of Checks Paid for NASI Account # 4399 in the year 2006 (Jan-Feb).
04/28/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising Schedule of Checks Paid for NASI Account # 4399 in the year 2006 (February).
04/29/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising Schedule of Checks Paid for NASI Account # 4399 in the year 2006 (Feb-March).
04/29/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising Schedule of Checks Paid for NASI Account # 4399 in the year 2007 (April).
04/30/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising Schedule of Checks Paid for NASI Account # 4399 in the year 2006 (April-May).

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
04/30/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising Schedule of Checks Paid for NASI Account # 4399 in the year 2006 (May-June).
05/01/15	K. Joiner	Accounting Clerk	1.5	\$75.00	\$112.50	Reviewing and revising Schedule of Checks Paid for NASI Account # 4399 in the year 2006 (July).
05/04/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising Schedule of Checks Paid for NASI Account # 4399 in the year 2006 (July-Sep).
05/04/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising Schedule of Checks Paid for NASI Account # 4399 in the year 2006 (Sep-Oct).
05/05/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising Schedule of Checks Paid for NASI Account # 4399 in the year 2006 (October).
05/05/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising Schedule of Checks Paid for NASI Account # 4399 in the year 2006 (Oct-Nov).
05/06/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising Schedule of Checks Paid for NASI Account # 4399 in the year 2006 (November).
05/06/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising Schedule of Checks Paid for NASI Account # 4399 in the year 2006 (Nov-Dec).
05/13/15	K. Joiner	Accounting Clerk	1.0	\$75.00	\$75.00	Copying and binding NASI bank statements for Account #4399 in the year 2007.
05/13/15	K. Joiner	Accounting Clerk	5.0	\$75.00	\$375.00	Reviewing and revising Schedule of Checks Paid for NASI Account #4399 in the year 2007 (January-February).
05/14/15	K. Joiner	Accounting Clerk	2.0	\$75.00	\$150.00	Reviewing agent and independent contractor check amounts for 1099 corrections.
05/14/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising Schedule of Checks Paid for NASI Account #4399 in the year 2007 (February-March).
05/15/15	K. Joiner	Accounting Clerk	2.5	\$75.00	\$187.50	Reviewing investors questionnaire from website and making 1099 corrections.
05/15/15	K. Joiner	Accounting Clerk	2.0	\$75.00	\$150.00	Reviewing and revising Schedule of Checks Paid for NASI Account #4399 in the year 2007 (April).
05/18/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising Schedule of Checks Paid for NASI Account #4399 in the year 2007 (April-May).
05/18/15	K. Joiner	Accounting Clerk	2.0	\$75.00	\$150.00	Reviewing and revising Schedule of Checks Paid for NASI Account #4399 in the year 2007 (May).
05/19/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and Revising Schedule of Deposits for Oasis CNB Account #6034 (2/2010 - 3/2012).
05/19/15	K. Joiner	Accounting Clerk	3.5	\$75.00	\$262.50	Reviewing and Revising Schedule of Deposits for Oasis CNB Account #6034 (2/2010 - 3/2012).
05/21/15	K. Joiner	Accounting Clerk	3.5	\$75.00	\$262.50	Reviewing and revising Schedule of Checks for Oasis Wells Fargo Account # 2290 (5/09-3/10) (1.2); Reviewing and revising Schedule of Bank Transfers for Oasis Citibank Account #5081 (.3); Reviewing and revising Schedule of Checks Paid for NASI CNB Account #4399 (May and June) (2.0).

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
05/21/15	K. Joiner	Accounting Clerk	3.5	\$75.00	\$262.50	Reviewing and revising Schedule of Check Paid for NASI CNB Account #4399 in the year 2007 (June) (1.0); Consolidating all Oasis Studio Rentals Banking Schedules into one schedule (2.5).
05/22/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising the Schedule of all bank accounts for Oasis Studio Rentals LLC (2.0); Review and revising the Schedule of Checks Paid for NASI CNB Account #4399 in the year 2007 (June-July) (2.0).
05/22/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Review and revising the Schedule of Checks Paid for NASI CNB Account #4399 in the year 2007 (July).
05/26/15	K. Joiner	Accounting Clerk	3.5	\$75.00	\$262.50	Review and revising the Schedule of Checks Paid for NASI CNB Account #4399 in the year 2007 (July-August).
05/26/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Review and revising the Schedule of Checks Paid for NASI CNB Account #4399 in the year 2007 (August).
05/27/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reveiwing and revising the scedules of all Oasis bank accounts and consolidating them all to one scchedule. (Adding Oasis #2 and Oasis #3).
05/27/15	K. Joiner	Accounting Clerk	2.0	\$75.00	\$150.00	Review and revising the Schedule of Checks Paid for NASI CNB Account #4399 in the year 2007 (August).
05/28/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising scedule of check payments for NASI Account # 4399 (2006). Revising the format of the schedule.
05/28/15	K. Joiner	Accounting Clerk	3.5	\$75.00	\$262.50	Reviewing and revising scedule of check payments for NASI Account # 4399 (2006). Revising the format of the schedule.
05/29/15	K. Joiner	Accounting Clerk	3.5	\$75.00	\$262.50	Reviewing the NASI tax questionnaire and updating investor information for 1099 corrections. (2.0); Printing and binding all 1099 files for 2014 (1.5).
05/29/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing NASI tax questionnaire and investor letters and making 1099 corrections where necessary.
06/01/15	K. Joiner	Accounting Clerk	3.5	\$75.00	\$262.50	Reviewing and revising scedule of check payments for NASI Account # 4399 (2006). Revising the format of the schedule.
06/01/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising scedule of check payments for NASI Account # 4399 (2006). Revising the format of the schedule.
06/02/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising the schedule of check payments for NASI account # 4399 (2007), adjusting the format.
06/02/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising the schedule of check payments for NASI account # 4399 (2007), adjusting the format.
06/03/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising the schedule of check payments for NASI account # 4399 (2007 and 2006), adjusting the format to match FBI's schedule.
06/03/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising the schedule of check payments for NASI account #4399 for December 2005 (3.0); Combining December 2005 into the 2006 schedule of check payments (1.0).

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
06/04/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing the schedule of check payments for NASI account *4399 (2006) and adding 12/2005 into that schedule.
06/04/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing the schedule of check payments for NASI account *4399 (2006) and adding 12/2005 into that schedule.
06/05/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising the Schedule of checks payments for NASI Account *4399 (2006-2007); combining the two schedules into one.
06/05/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising the Schedule of checks payments for NASI Account *4399 (2006-2007); combining the two schedules into one.
06/08/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising the Schedule of checks payments for NASI Account *4399 (2006-2007); combining the two schedules into one.
06/08/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising the Schedule of checks payments for NASI Account *4399 (2006-2007); combining the two schedules into one.
06/09/15	K. Joiner	Accounting Clerk	3.5	\$75.00	\$262.50	Reviewing and revising the Schedule of checks payments for NASI Account *4399 (2006-2007); combining the two schedules into one.
06/10/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising the schedules of check payments for NASI account #4399 from 12/2005 to 8/2007 and combining the two into one schedule.
06/11/15	K. Joiner	Accounting Clerk	3.5	\$75.00	\$262.50	Reviewing and Revising the combined schedule of check payments for NASI account #4399 (12/2005-8/2007).
06/11/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and Revising the combined schedule of check payments for NASI account #4399 (12/2005-8/2007).
06/12/15	K. Joiner	Accounting Clerk	3.5	\$75.00	\$262.50	Reviewing and revising the combined schedule for NASI account *4399 (12/2005-8/2007), grouping totals.
06/12/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing NASI tax questionnaire and making 1099 corrections/revisions (1.0); Reviewing and revising the Schedule of Detailed Transactions and grouping totals (3.0).
06/15/15	K. Joiner	Accounting Clerk	6.0	\$75.00	\$450.00	Reviewing and revising the Schedule of Detailed Transactions and grouping totals for profit / loss amounts.
06/16/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising the Schedule of Detailed Transactions and grouping totals for profit / loss amounts.
06/16/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising the Schedule of Detailed Transactions and grouping totals for profit / loss amounts.
06/17/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising the Schedule of Detailed Transactions and grouping totals for profit / loss amounts.
06/17/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising the Schedule of Detailed Transactions and grouping totals for profit / loss amounts (3.0); Reviewing NASI tax questionnaire and making revisions where necessary (1.0).
06/18/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing and revising the Schedule of Detailed Transactions and grouping totals for profit / loss amounts.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
06/18/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and revising the Schedule of Detailed Transactions and grouping totals for profit / loss amounts (3.5); Reviewing Master Purchase History Schedule and separating investors into groups (.5).
06/19/15	K. Joiner	Accounting Clerk	3.5	\$75.00	\$262.50	Reviewing and revising the Master Purchase History Schedule and identifying early investors, and placing them in separate tabs.
06/19/15	K. Joiner	Accounting Clerk	3.5	\$75.00	\$262.50	Reviewing and revising the Master Purchase History Schedule and identifying early investors as well as early & late investors, and placing them in separate tabs.
04/03/15	R. McCoubrey	Paralegal	6.0	\$150.00	\$900.00	Sort and Organize 3 boxes of Oasis documents that just came in from the Oasis office. Separate Banking and Accounting from invoices and general business.
04/13/15	R. McCoubrey	Paralegal	1.5	\$150.00	\$225.00	Continue sorting and organizing Oasis documents from the Oasis office.
04/13/15	R. McCoubrey	Paralegal	1.5	\$150.00	\$225.00	Sort and Organize NASI documents from Oasis office; look for bank questionnaire; separate bank statements and accounting from Oasis documents.
04/15/15	R. McCoubrey	Paralegal	0.7	\$150.00	\$105.00	Open, sort and organize NASI bank statements from Oasis office - separate by year.
04/15/15	R. McCoubrey	Paralegal	1.5	\$150.00	\$225.00	Continue sorting and organizing Oasis documents from Oasis office.
04/17/15	R. McCoubrey	Paralegal	5.3	\$150.00	\$795.00	Sort and organize Oasis and NASI documents from Oasis office.
04/20/15	R. McCoubrey	Paralegal	1.1	\$150.00	\$165.00	File and box NASI bank statements from Oasis office - for years 2003-2006. Deliver to Aaron Kudla for review.
04/22/15	R. McCoubrey	Paralegal	2.5	\$150.00	\$375.00	Reviewing, organizing and consolidating the bank statements and supporting banking documents for multiple banks and accounts for years 2003-2005 of NASI and Oasis.
04/24/15	R. McCoubrey	Paralegal	5.1	\$150.00	\$765.00	Reviewing, organizing and consolidating the bank statements and supporting banking documents for multiple banks and accounts for years 2005-2007 of NASI and Oasis.
04/27/15	R. McCoubrey	Paralegal	3.5	\$150.00	\$525.00	Identify, review, and consolidate corporate and personal documents for multiple years 2005-2006 for NASI and Oasis. Update NASI and Oasis files in the network for Joel Gillis and Ed Wishner.
04/27/15	R. McCoubrey	Paralegal	1.0	\$150.00	\$150.00	Reviewing, organizing and consolidating the bank statements and supporting banking documents for City National Bank for years 2005-2007 of NASI and Oasis.
04/29/15	R. McCoubrey	Paralegal	5.6	\$150.00	\$840.00	Reviewing, organizing and consolidating the bank statements and supporting banking documents for multiple banks and accounts for years 1997 and 2003-2007 of NASI and Oasis.
05/01/15	R. McCoubrey	Paralegal	5.4	\$150.00	\$810.00	Reviewing, organizing and consolidating the bank statements and supporting banking documents for City National Bank NASI Accounts #7076 and # 4399 for year 2006 and Citibank.
05/04/15	R. McCoubrey	Paralegal	6.8	\$150.00	\$1,020.00	Reviewing, organizing and consolidating the bank statements and supporting banking documents for multiple banks and accounts for years 2007-2014 of NASI and Oasis.
05/06/15	R. McCoubrey	Paralegal	3.0	\$150.00	\$450.00	Identify, review, and consolidate corporate and personal documents for multiple years 2006-2008 for NASI and Oasis. Update NASI and Oasis files in the network for Ed Wishner, Joel Gillis and David Gladstone.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
05/06/15	R. McCoubrey	Paralegal	2.8	\$150.00	\$420.00	Reviewing, organizing and consolidating the bank statements and supporting banking documents for multiple banks and accounts of NASI and Oasis for all years.
05/08/15	R. McCoubrey	Paralegal	4.5	\$150.00	\$675.00	Reviewing, organizing and consolidating corporate and personal documents for multiple years 2002, 2006, 2008 for NASI and Oasis. Update NASI and Oasis files in the network.
05/08/15	R. McCoubrey	Paralegal	2.1	\$150.00	\$315.00	Reviewing, organizing and consolidating the bank statements and supporting banking documents for multiple banks and accounts of NASI and Oasis for years 2002, 2006, and 2008.
05/11/15	R. McCoubrey	Paralegal	3.0	\$150.00	\$450.00	Reviewing, organizing and consolidating miscellaneous corporate and personal documents and check stubs for multiple years for NASI and Oasis. Update NASI and Oasis files in the network.
05/11/15	R. McCoubrey	Paralegal	1.5	\$150.00	\$225.00	Reviewing, organizing and consolidating the bank statements and supporting banking documents for multiple banks and accounts of NASI and Oasis for years 2002-2003.
05/13/15	R. McCoubrey	Paralegal	5.6	\$150.00	\$840.00	Update NASI and Oasis files in the network for future use - files labeled Oasis 1 and 2, NASI 1, 2, and 3.
05/13/15	R. McCoubrey	Paralegal	0.4	\$150.00	\$60.00	Meeting with A. Kudla regarding updating NASI Banking information into a consolidated folder on the network- identifying file, structure and naming system.
05/15/15	R. McCoubrey	Paralegal	2.3	\$150.00	\$345.00	Reviewing, organizing and consolidating corporate and personal documents for years 2003, 2004, 2010-2014 for NASI and Oasis. Update NASI and Oasis files in the network.
05/18/15	R. McCoubrey	Paralegal	1.0	\$150.00	\$150.00	Reviewing, organizing and consolidating corporate and personal documents for multiple years for NASI and Oasis. Update Banking files for NASI and Oasis folders in the network.
05/18/15	R. McCoubrey	Paralegal	5.0	\$150.00	\$750.00	Reviewing, organizing and consolidating the bank statements and supporting banking documents for City National Bank Accounts of NASI and Oasis for years 2003-2005.
05/22/15	R. McCoubrey	Paralegal	4.5	\$150.00	\$675.00	Reviewing, organizing and consolidating the bank statements and supporting banking documents for City National Bank Accounts of NASI for years 2005-2007. Update Banking files on the server for future reference and review.
05/26/15	R. McCoubrey	Paralegal	7.0	\$150.00	\$1,050.00	Reviewing, organizing and consolidating the bank statements and supporting banking documents for multiple banks and accounts of NASI and Oasis for years 2007-2010. Update Banking files on the server for future reference and review.
05/27/15	R. McCoubrey	Paralegal	5.5	\$150.00	\$825.00	Reviewing, organizing and consolidating the bank statements and supporting banking documents for multiple banks and accounts of NASI and Oasis. Update Banking files on the server for future reference and review for years 2010-2012.
05/29/15	R. McCoubrey	Paralegal	5.7	\$150.00	\$855.00	Reviewing, organizing and consolidating the bank statements and supporting banking documents for multiple banks and accounts of NASI and Oasis for years. Update Banking files on the server for future reference and review for year 2010-2013
06/01/15	R. McCoubrey	Paralegal	4.2	\$150.00	\$630.00	Update Banking files on the server for future reference and review for year 2008-2012.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
06/03/15	R. McCoubrey	Paralegal	1.0	\$150.00	\$150.00	Begin Schedule of Bank Accounts, with statement date information for all City National Bank accounts for all parties.
06/03/15	R. McCoubrey	Paralegal	6.8	\$150.00	\$1,020.00	Update Banking files on the server for future reference and review for years 2010-2014.
06/05/15	R. McCoubrey	Paralegal	1.0	\$150.00	\$150.00	Continue Schedule of Bank Accounts, with statement date information for all Other bank accounts including Grandpoint Bank and Wells Fargo for all parties.
06/05/15	R. McCoubrey	Paralegal	4.0	\$150.00	\$600.00	Update Banking files on the server for future reference and review for years 2007-2014.
06/12/15	R. McCoubrey	Paralegal	0.4	\$150.00	\$60.00	Draft email to investor Robert McClatcher regarding his 1099 revision request.
06/15/15	R. McCoubrey	Paralegal	4.4	\$150.00	\$660.00	Review copies of investor checks for NASI years 2003-2007.
06/15/15	R. McCoubrey	Paralegal	0.3	\$150.00	\$45.00	Meet with A. Kudla to discuss using NASI digital Investor files for claw back proceedings.
06/17/15	R. McCoubrey	Paralegal	2.0	\$150.00	\$300.00	Meet with A. Kudla to discuss 1099 revision and bank totals for Investor.
06/19/15	R. McCoubrey	Paralegal	0.4	\$150.00	\$60.00	Meet with K. Joiner regarding 1099 revisions.
06/22/15	R. McCoubrey	Paralegal	4.2	\$150.00	\$630.00	Prepare Schedule of Investor 1099 totals for years 2006-2014 for use in clawback proceedings for (23) Net Winner Investors.
06/23/15	R. McCoubrey	Paralegal	1.8	\$150.00	\$270.00	Prepare Schedule of Investor 1099 totals for years 2006-2014 for use in clawback proceedings for (13) Net Winner Investors.
06/24/15	R. McCoubrey	Paralegal	4.5	\$150.00	\$675.00	Prepare Schedule of Investor 1099 totals for years 2006-2014 for use in clawback proceedings for (23) Net Winner Investors.
06/25/15	R. McCoubrey	Paralegal	3.8	\$150.00	\$570.00	Prepare Schedule of Investor 1099 totals for years 2006-2014 for use in clawback proceedings for (35) Net Winner Investors.
06/26/15	R. McCoubrey	Paralegal	2.2	\$150.00	\$330.00	Prepare Schedule of Investor 1099 totals for years 2006-2014 for use in clawback proceedings for (20) Net Winner Investors.
06/29/15	R. McCoubrey	Paralegal	2.0	\$150.00	\$300.00	Prepare Schedule of Investor 1099 totals for years 2006-2014 for use in clawback proceedings for (8) Early/ Late Net Winner Investors.
06/30/15	R. McCoubrey	Paralegal	0.2	\$150.00	\$30.00	Phone call with A. Kudla regarding Investor of Summary 1099 spreadsheets for Early/late investors.
06/30/15	R. McCoubrey	Paralegal	0.7	\$150.00	\$105.00	Prepare digital copies of bank statements gathered from Oasis Rentals office for delivery to FBI.
06/30/15	R. McCoubrey	Paralegal	4.5	\$150.00	\$675.00	Prepare Schedule of Investor 1099 totals for years 2006-2014 for use in clawback proceedings for (33) Early/ Late Net Winner Investors and their families.
Total			529.9		\$84,775.00	

Tax Issues:

04/01/15	A. Kudla	Accounting CPA	0.8	\$350.00	\$280.00	Meeting with K. Joiner and review finalize Schedule of 1099 to Investors and file to IRS.
04/07/15	A. Kudla	Accounting CPA	0.2	\$350.00	\$70.00	Draft correspondence to/from T. Hsu regarding 1099 filing update.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
04/07/15	A. Kudla	Accounting CPA	1.1	\$350.00	\$490.00	Teleconference IRS Agent and review and organize documents in response to IRS Summons (.7); and Teleconference T. Hsu and review status of 1099s to independent contractors for 2014 (.3).
04/08/15	A. Kudla	Accounting CPA	1.2	\$350.00	\$420.00	Meeting with K. Joiner and revise Schedule of Payments to Independent Contractors for 2014 (.7); and Teleconference and prepare letter to IRS Agent with requested documents (.5).
04/15/15	A. Kudla	Accounting CPA	0.4	\$350.00	\$420.00	Teleconference with T. Fates regarding 1099 filings.
04/22/15	A. Kudla	Accounting CPA	0.7	\$350.00	\$245.00	Teleconference K. Joiner regarding investors calls, W-9s received and Schedule of outstanding 1099s to file.
04/28/15	A. Kudla	Accounting CPA	2.1	\$350.00	\$735.00	Review correspondence from investors regarding 1099 questions (.4); teleconference and draft correspondence to/from K. Berry regarding outstanding taks for 1099s (.5); teleconference and draft correspondence to/from K. Joiner re investor calls and corrected 1099s (.4); and Research database for for list of investor addresses for 1099 filings (.8).
05/04/15	A. Kudla	Accounting CPA	0.3	\$350.00	\$105.00	Meeting R. McCoubrey regarding bank statements received for 1999.
05/06/15	A. Kudla	Accounting CPA	0.8	\$350.00	\$280.00	Teleconference with investors regarding 1099 questions (.4); and Meeting R. McCoubrey and research payment history and confirmation of 1099 amounts for 3 investors (.4).
05/13/15	A. Kudla	Accounting CPA	3.6	\$350.00	\$1,260.00	Review and revise Schedule of 1099s for Non-Employee Compensation and meeting K. Joiner (.8); Research IRS rules for 1099-MISC and return of capital (1.3); and Review and revise Schedule of investor responses to NASI tax questionnaire and general questions.
05/15/15	A. Kudla	Accounting CPA	0.8	\$350.00	\$280.00	Review and revise Schedule of Buybacks in 2014 and draft correspondence to/from K. Joiner regarding filing Corrected 1099s.
05/18/15	A. Kudla	Accounting CPA	0.6	\$350.00	\$210.00	Review letter and supporting documents from investors regarding 1099s.
05/28/15	A. Kudla	Accounting CPA	0.7	\$350.00	\$245.00	Update NASI Tax Questionnaire with new requested information for investors, review investor voicemails and draft correspondence to investors re modified 1099.
06/01/15	A. Kudla	Accounting CPA	1.2	\$350.00	\$420.00	Review correspondence from investors with supporting documents regarding corrected 1099 for 2014 (.8); and Meeting with K. Joiner and review investor correspondence regarding investor questions on 1099s (.4).
06/02/15	A. Kudla	Accounting CPA	0.8	\$350.00	\$280.00	Research procedure to obtain prior tax reporting for NASI and teleconference with IRS agent.
06/08/15	A. Kudla	Accounting CPA	0.6	\$350.00	\$210.00	Review 1099 summary and meeting with R. McCoubrey re tax reporting of select investors.
06/10/15	A. Kudla	Accounting CPA	0.5	\$350.00	\$175.00	Revise Financial Statements for NASI and Oasis and draft correspondence to/from T. Nguyen.
06/17/15	A. Kudla	Accounting CPA	0.6	\$350.00	\$210.00	Review investor correspondence and supporting documents regarding filed 1099 and meeting with R. McCoubrey.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
06/22/15	A. Kudla	Accounting CPA	0.4	\$350.00	\$140.00	Prepare form for Summary of 1099-MISC and Annual Payments per Investor and draft correspondence to R. McCoubrey.
06/30/15	A. Kudla	Accounting CPA	0.4	\$350.00	\$140.00	Review conflicting check payments to investors reported on 1099 and teleconference with R. McCoubrey.
04/01/15	K. Joiner	Accounting Clerk	3.5	\$75.00	\$262.50	Purchasing and downloading the 1099 software for uploads; Uploading 1099-Misc for Investors.
04/01/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Making Corrections to the 1099-Misc for Investors uploaded into the software; Filing the 1099's through the software.
04/02/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Uploading the 1099-Misc for Trust Accounts into the software; making corrections where they are needed.
04/02/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Finishing the upload for the 1099-Misc for Trust Accounts; Filing the 1099's through the software.
04/03/15	K. Joiner	Accounting Clerk	1.0	\$75.00	\$75.00	Preparing the 1099-Misc excel for Agents (cross checking to see if the Agents with commissions have already been filed).
04/03/15	K. Joiner	Accounting Clerk	2.5	\$75.00	\$187.50	Cross checking the TIN's that were uploaded against the 2013 Investor list for errors.
04/03/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and Revising the 1099-Misc TIN Corrections excel sent from the Company that the 1099's were uploaded to for filing; Cross checking TINs against the NASI contracts on file.
04/14/15	K. Joiner	Accounting Clerk	2.0	\$75.00	\$150.00	Updating Investor TIN information from the W9's mailed in.
04/21/15	K. Joiner	Accounting Clerk	3.0	\$75.00	\$225.00	Reviewing 1099s and making corrections.
04/21/15	K. Joiner	Accounting Clerk	3.5	\$75.00	\$262.50	Reveiwing 1099s and making corrections.
04/22/15	K. Joiner	Accounting Clerk	2.0	\$75.00	\$150.00	Reviewing and updating investors EIN's with W9's received.
04/23/15	K. Joiner	Accounting Clerk	3.5	\$75.00	\$262.50	Reviewing 1099s and making corrections.
04/23/15	K. Joiner	Accounting Clerk	3.5	\$75.00	\$262.50	Reviewing 1099s and making corrections.
04/24/15	K. Joiner	Accounting Clerk	4.0	\$75.00	\$300.00	Reviewing and updating investors EIN's with W9's received. Updating 1099s EIN information for filing.
05/01/15	K. Joiner	Accounting Clerk	2.0	\$75.00	\$150.00	Reviewing 1099's and uploading corrections.
04/01/15	R. McCoubrey	Paralegal	3.8	\$150.00	\$570.00	Investor 1099 request- Create labels, stuff envelopes with W9 and letter to investors for whom we do not have EIN or Social Security numbers.
04/17/15	R. McCoubrey	Paralegal	0.5	\$150.00	\$75.00	Download investor W-9 forms submitted through the receivership website email account; PDF and sent to K. Joiner for her records and reference.
04/22/15	R. McCoubrey	Paralegal	0.3	\$150.00	\$45.00	Review incoming investor W9 forms from the receivership website; forward to K. Joiner for 1099 issuance.
05/27/15	R. McCoubrey	Paralegal	1.3	\$150.00	\$195.00	Compose spreadsheet using NASI Tax Questionnaire data to track and organize Investor 1099 revision request processing. Collaborating with Kori to complete 1099 revision requests.
06/10/15	R. McCoubrey	Paralegal	1.0	\$150.00	\$150.00	Prepare 1099 schedule for investor and family for annual payments made in 2006- 2014.

<u>Date</u>	<u>Personnel</u>	<u>Title of Personnel</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Description of Services Provides</u>
06/12/15	R. McCoubrey	Paralegal	4.0	\$150.00	\$600.00	Prepare 1099 schedules for twelve (12) investors and their families for annual payments made in 2006- 2014.
Total			74.2		\$11,662.50	

Travel Time:

04/03/15	A. Kudla	Accounting CPA	4.5	\$175.00	\$787.50	Travel to/from meeting with Wishner and Analyn.
04/16/15	A. Kudla	Accounting CPA	0.4	\$175.00	\$70.00	Research two (2) real estate properties purchased by Oasis.
04/22/15	A. Kudla	Accounting CPA	3.8	\$175.00	\$665.00	Travel to/from Wishner's office.
Total			8.7		\$1,522.50	