

CALENDAR

By DavisY at 5:01:59 PM, 12/21/2023

DISTRICT COURT, DENVER COUNTY, STATE OF COLORADO		DATE FILED: December 20, 2023 3:26 PM FILING ID: 1BA7A4669C283 CASE NUMBER: 2018CV33011
Denver District Court 1437 Bannock St. Denver, CO 80202 303.606.2433		
Plaintiff: Tung Chan, Securities Commissioner for the State of Colorado v. Defendants: Gary Dragul; GDA Real Estate Services, LLC; and GDA Real Estate Management, LLC		
		▲ COURT USE ONLY ▲
Attorneys for Receiver: Patrick D. Vellone, #15284 Michael T. Gilbert, #15009 Averil K. Andrews, # 56148 ALLEN VELLONE WOLF HELFRICH & FACTOR P.C. 1600 Stout St., Suite 1900 Denver, Colorado 80202 (303) 534-4499 pvellone@allen-vellone.com mgilbert@allen-vellone.com aandrews@allen-vellone.com	Case Number: 2018CV33011 Division/Courtroom: 424	
EIGHTH APPLICATION FOR PROFESSIONAL FEES AND EXPENSES		

Harvey Sender, the duly-appointed receiver (“Receiver”) for the assets of Gary Dragul (“Dragul”), GDA Real Estate Services, LLC, GDA Real Estate Management, LLC, and related entities (collectively, “Dragul and the GDA Entities”), submits this Eighth Application for Professional Fees and Expenses (the “Application”), which covers the period from September 1, 2022, through November 30, 2023.

1. On August 15, 2018, Gerald Rome, Securities Commissioner for the State of Colorado (the “Commissioner”), filed his Complaint for Injunctive and Other Relief against Dragul and the GDA Entities.

2. On August 30, 2018, the Court entered its Order Appointing Receiver (“Receivership Order”), which appointed Harvey Sender Receiver for Dragul and the GDA Entities and related businesses.

3. The Receivership Order gives the Receiver the authority to “hire and pay general counsel, accounting, and other professionals as may be reasonably necessary to the proper discharge of the Receiver’s duties, and to hire, pay and discharge the personnel necessary to fulfill the obligations of the Receiver hereunder, including the retention of . . . other third parties to assist the Receiver in the performance of its duties hereunder, all within the Receiver’s discretion[.]” Receivership Order at 9, ¶ 13(l). The Receivership Order further authorizes the Receiver to retain counsel on a contingent fee basis after consultation with the Commissioner. *Id.* at 10, ¶ 13(o).

4. The Receiver hired Allen Vellone Wolf Helfrich & Factor P.C. (“Allen & Vellone”) as counsel in this and all related matters to provide legal services on an hourly fee-for-services basis, and notice thereof was provided on September 7, 2018. Effective November 1, 2019, the Receiver and Allen & Vellone agreed to modify its existing fee agreement so that Allen & Vellone would thereafter be compensated on a contingent fee basis for work performed in the Insider Case, the Family Case, and ancillary litigation, on the following terms: 25% of any recovery obtained before September 5, 2020; 38% of amounts recovered after September 5, 2020, through the filing of any appeal; and 45% of amounts recovered after any appeal; the Receivership Estate to pay the expenses incurred in litigation matters subject to the contingent fee agreement. The Commissioner approved the agreement, notice of which was provided to the Court and all parties-in-interest on May 11, 2020.

5. This Application covers the period from September 1, 2022, through November 30, 2023, and requests the following fees and expenses, which are specifically set forth in **Exhibits 1-4**:

PROFESSIONAL FEES AND EXPENSES INCURRED			
SEPTEMBER 1, 2022 – NOVEMBER 30, 2023			
EX.	PROVIDER	DESCRIPTION	AMT. SOUGHT
1	Harvey Sender	Receiver	\$66,720.00
	Allen & Vellone	Counsel for the Receiver	
2		Hourly Fees - Main Receivership Case	\$74,668.00
3		Costs	\$30,774.34
		Total	\$101,193.34
4	RubinBrown LLP		\$138,795.65
Total			<u>\$306,708.99</u>

6. Effective November 30, 2023, the Estate had paid the following professional fees and expenses as detailed in the Receiver's first seven fee applications: **First Application:** submitted December 6, 2018 (for the period August 30, 2018, through November 30, 2018); **Second Application:** submitted April 19, 2019 (for the period December 1, 2018, through March 31, 2019); **Third Application:** submitted November 14, 2019 (for the period April 1, 2019, through October 31, 2019); **Fourth Application,** submitted May 11, 2019 (for the period November 1, 2019, through March 31, 2020); **Fifth Application:** submitted March 9, 2021 (for the period April 1, 2020, through February 28, 2021); **Sixth Application:** submitted November 11, 2021 (for the period March 1, 2021, through October 31, 2021); **Seventh Application:** submitted September 30, 2022:

PROFESSIONAL FEES AND EXPENSES PAID		
AUGUST 30, 2018 – AUGUST 31, 2022		
Provider	Description	Amount Paid
Harvey Sender	Receiver	\$540,928.36
Allen Vellone Wolf Helfrich & Factor P.C. ¹	Counsel for the Receiver	\$1,827,583.54
RubinBrown LLP	Accountants (forensic accounting, expert witness, and tax preparation)	\$902,095.49
Waldrep LLP	North Carolina local counsel for the Receiver	\$10,611.85
Frost Brown Todd, LLC	Ohio local counsel for the Receiver	\$71,190.56
Revesco Property Services	Property manager (commercial and residential)	\$325,355.32
Kelly Reinhart	Accountant (former GDA accountant; tax preparation)	\$41,200.00
Total Professional Fees and Expenses		\$3,718,965.11

7. Pursuant to paragraph 10 of the Receivership Order, Court approval of any motion filed by the Receiver shall be given as a matter of course unless a party objects within ten days after service. This Application and its Exhibits are available at www.dragulreceivership.com.

Dated: December 20, 2023.

¹ Allen & Vellone has also been paid a contingent fee of \$142,500 for recoveries obtained in the Insider Case as set forth in the Seventh Receiver’s Report and Seventh Fee Application.

ALLEN VELLONE WOLF HELFRICH & FACTOR P.C.

By: /s/ Michael T. Gilbert



Patrick D. Vellone

Michael T. Gilbert

Averil K. Andrews

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pvellone@allen-vellone.com

mgilbert@allen-vellone.com

aandrews@allen-vellone.com

ATTORNEYS FOR THE RECEIVER

CERTIFICATE OF SERVICE

I hereby certify that on December 20, 2023, a true and correct copy of the foregoing **Eighth Application for Professional Fees and Expenses** was filed and served via the Colorado Courts E-Filing system on all counsel of record and to the following:

Robert W. Finke
Janna K. Fischer
Ralph L. Carr Judicial Building
1300 Broadway, 8th Floor
Denver, Colorado 80203
Robert.Finke@coag.gov
Janna.Fischer@coag.gov

Paul L. Vorndran
Christopher S. Mills
JONES & KELLER, P.C.
1999 Broadway, Suite 3150
Denver, CO 80202
pvorndran@joneskeller.com
cmills@joneskeller.com

***Tung Chan, Securities Commissioner
for the State of Colorado***

Counsel for Defendant Gary Dragul

CERTIFICATION OF E-SERVICE ON KNOWN CREDITORS

In accordance with this Court's February 1, 2019 Order clarifying notice procedures for this case, I also certify that a copy of the foregoing is being served by electronic mail on all currently known creditors of the Receivership Estate to the addresses set forth on the service list maintained in the Receiver's records.

/s/ Yvonne Davis *Yvonne M. Davis*
Allen Vellone Wolf Helfrich & Factor P.C.

Trustee: HARVEY SENDER, RECEIVER

Time Worksheet

Entries From 09/01/22 To 11/30/23

Case Number: 2018CV33011
Case Status: OPEN
Petition Date: 08/15/18

Case Name: GARY DRAGUL; GDA REAL ESTATE
Judge: SERVICES, LLC
Original 341a Meeting: BLANK - NO JUDGE

DATE FILED: December 20, 2023 3:26 PM

FILING ID: 18A7A4669C283

CASE NUMBER: 2018CV33011

Date	Description	Hours/Unit	Rate	Total
Matter Code: Receiver Time				
09/08/22	Telephone conference with Michael regarding case status and report.	0.50	400.00	200.00
09/13/22	Review and execute tax returns.	0.50	400.00	200.00
09/15/22	Review and consider various Clearwater motions.	0.50	400.00	200.00
09/23/22	Review and respond to emails regarding subpoena. Review proposed 7th report and fee applications.	1.00	400.00	400.00
10/04/22	Telephone conference with Michael and Brent Cohen regarding Clearwater.	0.30	400.00	120.00
11/15/22	Telephone conference with M Gilbert regarding Clearwater issues.	0.30	400.00	120.00
12/01/22	Review and respond to emails regarding case status.	0.30	400.00	120.00
12/08/22	Review financials consider initial distribution .5; Telephone conference with M Gilbert regarding above .2	0.70	400.00	280.00
12/14/22	Review and respond to emails regarding distribution issues. Telephone conference with Michael regarding above.	0.50	400.00	200.00
12/16/22	Prepare for and attend conference with commissioner 1.0; Telephone conference with counsel regarding above .2	1.20	400.00	480.00
01/09/23	Review Clearwater Plan and Disclosure Statement. Email to M Gilbert regarding above.	1.30	400.00	520.00
01/18/23	Review and respond to emails regarding withdrawal and regarding trial discovery issues.	0.30	400.00	120.00
01/26/23	Review regarding Court Order regarding withdrawal and objections. Telephone conference with counsel regarding above.	0.30	400.00	120.00
02/23/23	Review settlement proposal suggestions. Consider issues and concerns. Email extensive comments.	1.00	400.00	400.00
02/27/23	Conference call regarding settlement offer.	0.50	400.00	200.00
03/01/23	Telephone conference with M Gilbert regarding offer. Review emails regarding above.	0.50	400.00	200.00
03/13/23	Review and respond to email regarding deposition dates.	0.40	400.00	160.00
03/18/23	Review declaration re MSJ. Telephone call with MGilbert regarding continuance hearing. Review and respond to emails regarding new dates	0.60	400.00	240.00
03/22/23	Review MSJ response. Review and execute declaration.	0.50	400.00	200.00
04/05/23	Review first amended Clearwater plan. E mail comments to counsel.	0.50	400.00	200.00
04/12/23	Review Heshey discovery responses. Email comments.	0.40	400.00	160.00
04/19/23	Review receiver reports and Harper opinions to prepare for deposition.	2.00	400.00	800.00
04/26/23	Review material from counsel to prepare for deposition.	3.00	400.00	1,200.00
05/02/23	Prepare for and attend deposition; preparation meeting.	1.00	400.00	400.00
05/09/23	Review exhibits for depo prep 2.0, Attend Price deposition 3.5, Telephone call with P Vellone re deposition .6	6.10	400.00	2,440.00

05/10/23	Prepare for and attend deposition of H. Sender by Dragul's counsel.	9.00	400.00	3,600.00
06/01/23	Attend deposition of Susan Markush.	6.00	400.00	2,400.00
06/02/23	Numerous calls and conferences re potential global settlement.	3.00	400.00	1,200.00
06/06/23	Telephone calls and email with counsel regarding plea deal and impact on the receivership.	0.40	400.00	160.00
06/15/23	Review objection to Clearwater claim. Review joinder. Consider approach. Draft email to counsel with proposed changes.	1.00	400.00	400.00
06/26/23	Review and respond to emails regarding settlement offer. Zoom call with counsel regarding above.	0.50	400.00	200.00
06/27/23	Attend Hershey deposition.	7.00	400.00	2,800.00
07/07/23	Review response to objection to clearwater claim and attachments. Email comments to counsel .5; Review and respond to emails re discovery and mediation .3	0.80	400.00	320.00
07/11/23	Review Hurst motion in Clearwater. Email comments to counsel regarding objections.	0.50	400.00	200.00
07/24/23	Review motion for partial summary judgment as to Dragul. Email comments.	0.80	400.00	320.00
07/28/23	Conference call regarding deposition preparation. Begin review of Dragul transcript.	2.00	400.00	800.00
07/29/23	Review volumes of Dragul depo transcripts. Prepare for deposition.	2.50	400.00	1,000.00
07/31/23	Review proposed exhibits for deposition 1.0; Attend deposition of H Sender 4.5	5.50	400.00	2,200.00
08/07/23	Review drafts of various pleadings to be filed in Clearwater. Email comments to counsel	0.50	400.00	200.00
08/15/23	Review Clearwater Hurst objection. Skim transcript of deposition for errors.	1.00	400.00	400.00
08/21/23	Review Dragul mediation statement and attachment. Email to counsel.	0.50	400.00	200.00
08/22/23	Attend mediation with JAG.	5.00	400.00	2,000.00
08/25/23	Review and respond to emails regarding Clearwater and impact on potential settlement.	0.40	400.00	160.00
08/27/23	Review and respond to numerous emails and attachments regarding Clearwater issues.	0.50	400.00	200.00
08/29/23	Attend Day 2 of JAG mediation.	6.50	400.00	2,600.00
08/31/23	Review and respond to various emails regarding potential settlement .5; Telephone call with M Gilbert regarding settlement .2	0.70	400.00	280.00
09/11/23	Teams meeting with counsel regarding mediation prep.	0.70	400.00	280.00
09/12/23	Prepare for and attend continued mediation.	8.50	400.00	3,400.00
09/18/23	Multiple telephone calls regarding settlement agreement.	0.50	400.00	200.00
09/18/23	Review changes to mediation term sheet. Email comments re changes.	0.40	400.00	160.00
09/26/23	Emails with Pat regarding trial issues.	0.30	400.00	120.00
10/04/23	Conference call and emails regarding pre trial conference and settlement demands.	0.50	400.00	200.00
10/18/23	Work on Clearwater settlement. Telephone call with M. Gilbert regarding changes and comments. 1.0; Work on settlement with Dragul civil case. Attend 2 hearings. Review emails regarding settlement terms. Multiple telephone calls with with Pat Vellone. 3.5	4.50	400.00	1,800.00
10/19/23	Work on changes and modifications to Clearwater settlement. Work on changes to Dragul trial settlement. Attend various hearing on settlement	4.50	400.00	1,800.00

of Dragul trial.
Meet with Vellone regarding above.

10/25/23	Multiple telephone call's with Vellone regarding Hershey offers and counters.	1.00	400.00	400.00
10/26/23	Meet with Pat Vellone regarding trial preparation. Review draft of Dragul settlement motion.	3.50	400.00	1,400.00
10/27/23	Begin work on trial preparation.	1.00	400.00	400.00
10/28/23	Review documents. Prepare for Hershey trial.	1.50	400.00	600.00
10/30/23	Attend Day one of Hershey trial.	10.00	400.00	4,000.00
10/31/23	Prep for and attend Day 2 of Hershey trial.	10.00	400.00	4,000.00
11/01/23	Prep for and attend Day 3 of Hershey trial.	10.00	400.00	4,000.00
11/02/23	Prep for and attend Day 4 of Hershey trial.	10.00	400.00	4,000.00
11/03/23	Prep for and attend Day 5 of Hershey trial.	10.00	400.00	4,000.00
11/06/23	Attend day 6 of Hershey trial. Discuss verdict with counsel and jury.	10.00	400.00	4,000.00
11/07/23	Emails with creditors regarding jury verdict.	0.30	400.00	120.00
11/08/23	Telephone call with Michael regarding case status and interim distribution.	0.30	400.00	120.00
11/09/23	Review Clearwater waterfall. Email comments.	0.40	400.00	160.00
11/15/23	Review Clearwater schedules. Telephone call with Michael. Telephone call with Michael and S Drew re issues.	0.60	400.00	240.00
	Totals for Receiver Time		<u>166.80</u>	<u>66,720.00</u>
	Report Totals		<u>166.80</u>	<u>66,720.00</u>

Detail Fee Transaction File List
Transaction File List - Fees
ALLEN VELLONE WOLF HELFRICH & FACTOR P.C.

Client	Trans Date	Tkpr	Rate	Hours Worked	Hours to Bill	Amount	
Client ID 19461.103 SENDER/HARVEY							
19461.103	07/10/2023	AKA	365.00	0.60	0.60	219.00	Telephone conference with Attorney M. Gilbert regarding claim objections in bankruptcy (.4); review subsequent emails to stephanie drew and Attorney P. Vellone regarding drafts (.1); email Lisa Kraai regarding filing and mailing objections (.1).
19461.103	07/14/2023	AKA	365.00	6.00	6.00	2,190.00	Work on 20+ claims objections.
Subtotal for Timekeeper AKA			Billable	6.60	6.60	2,409.00	AVERIL K. ANDREWS
19461.103	11/11/2022	PDV				0.00	Written off per Sixth Application.
19461.103	06/08/2023	PDV	725.00	0.50	0.50	362.50	Conference with Attorney M. Gilbert and Attorney B. Pompea re: response to Clearwater claim objection; review emails from Attorney M. Gilbert, S. Drew and Client re: same; review and comment on Clearwater claim objection.
19461.103	06/16/2023	PDV	725.00	1.30	1.30	942.50	Review and revise Attorney M. Gilbert draft response to claim objection in Clearwater bankruptcy.
19461.103	07/07/2023	PDV	725.00	2.00	2.00	1,450.00	Review and revise 3 Clearwater briefs.
19461.103	07/10/2023	PDV	725.00	0.50	0.50	362.50	Telephone conference with Attorney M. Gilbert re: Clearwater claim objections.
19461.103	07/14/2023	PDV	725.00	0.50	0.50	362.50	Review and revise S. Drew declaration re: Clearwater claims objections.
19461.103	07/25/2023	PDV	725.00	0.20	0.20	145.00	Emails to/from Attorney M. Gilbert re: Hurst objection in Clearwater.
19461.103	08/02/2023	PDV	725.00	0.50	0.50	362.50	Emails to/from Attorney M. Gilbert and Client re: Liquidating trustee motion to strike our claim objections in the Clearwater case; voicemails for Attorney M. Gilbert re: same.
19461.103	08/03/2023	PDV	725.00	0.80	0.80	580.00	Emails to/from and telephone conference with Attorney M. Gilbert re: Response to Liquidating trustee motion to strike our claim objections in the Clearwater case; emails to/from opposing counsel re: mediation.
19461.103	08/03/2023	PDV	725.00	0.70	0.70	507.50	Review and redline Response to Liquidating Trustee's Motion to Strike Receiver's Claim Objections.
19461.103	08/04/2023	PDV	725.00	0.50	0.50	362.50	Emails to/from Attorney M. Gilbert re: Response Brief on Motion to Strike our claim objections in the Clearwater case; emails to/from opposing counsel re: Motion for Summary Judgment response.
19461.103	08/05/2023	PDV	725.00	0.70	0.70	507.50	Review and revise Objection to Hurst Administrative Claim; emails to/from Attorney M. Gilbert re: opposition to Hurst Administrative Claim in the Clearwater case.
19461.103	08/06/2023	PDV	725.00	0.20	0.20	145.00	Final review and comment re: Objection to Hurst Administrative claim.
19461.103	08/07/2023	PDV	725.00	0.20	0.20	145.00	Emails to/from Attorney M. Gilbert re: opposition to Hurst Administrative Claim in the Clearwater case; telephone conference with Attorney M. Gilbert re: Motion to Restrict Access re: same.
19461.103	08/23/2023	PDV	725.00	1.80	1.80	1,305.00	Telephone conference with Attorney M. Gilbert re: Clearwater settlement issues; review and respond to co emails re: mediation settlement memorandum; emails to/from opposing counsel re: case deadlines; conference with Attorney M. Wolf re: settlement terms.
19461.103	08/25/2023	PDV	725.00	0.50	0.50	362.50	Telephone conference with Attorney M. Gilbert re: Clearwater and calls with Garber and Cohen.
19461.103	08/27/2023	PDV	725.00	0.50	0.50	362.50	Telephone conference with Attorney M. Gilbert re: CCM; review and revise same; emails to/from Attorney M. Gilbert re: same.
19461.103	08/28/2023	PDV	725.00	0.50	0.50	362.50	Review Plainfield CCM/CNCM; review and respond to Judicial Arbiter Group and opposing counsel emails.
19461.103	08/30/2023	PDV	725.00	2.10	2.10	1,522.50	Telephone conference with Attorney M. Gilbert re: approach to Hagshima; review Attorney M. Gilbert emails and attached Hagshima agreement; telephone

DATE FILED: December 20, 2023 3:28 PM
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CASE NUMBER: 2018CV33011

Detail Fee Transaction File List
Transaction File List - Fees
ALLEN VELLONE WOLF HELFRICH & FACTOR P.C.

<u>Client</u>	<u>Trans Date</u>	<u>Tkpr</u>	<u>Rate</u>	<u>Hours Worked</u>	<u>Hours to Bill</u>	<u>Amount</u>	
Client ID 19461.103 SENDER/HARVEY							
19461.103	08/31/2023	PDV	725.00	0.80	0.80	580.00	conference with Attorney M. Gilbert re: same; review and comment re: email to B. Cohen.
19461.103	09/01/2023	PDV	725.00	1.00	1.00	725.00	Review Attorney M. Gilbert and Client emails re: settlement options in light of Hagshima position on Clearwater; telephone conference with Attorney M. Gilbert re: discussion with A. Garber.
19461.103	09/05/2023	PDV	725.00	1.20	1.20	870.00	Review Garber, Attorney M. Gilbert and Client emails re: Clearwater; emails to/from opposing counsel re: resumption/conclusion of mediation; email to Attorney M. Wolf re: status; telephone conference with Attorney A. Andrews re: same.
19461.103	09/13/2023	PDV	725.00	0.50	0.50	362.50	Review Garber, Attorney M. Gilbert and Client emails re: Clearwater; emails to/from opposing counsel re: resumption/conclusion of mediation; conference with Law Clerk re: receivership research; emails to/from Attorney M. Gilbert re: mediation; review court order re: extension for response to Motion for Summary Judgment.
19461.103	10/17/2023	PDV	725.00	0.30	0.30	217.50	Review Attorney M. Gilbert emails and Clearwater filings; review email from B. Reis re: settlement.
19461.103	10/17/2023	PDV	725.00	0.30	0.30	217.50	Review draft of Clearwater settlement agreement; telephone conference with Attorney M. Gilbert re: same.
Subtotal for Timekeeper PDV			Billable	<u>17.80</u>	<u>17.80</u>	<u>12,905.00</u>	PATRICK D. VELLONE
19461.103	09/09/2022	MTG	495.00	3.30	3.30	1,633.50	Prepare draft of Seventh Receiver's Report and Seventh Fee Application; review Mr. Sender's fee statement.
19461.103	09/30/2022	MTG	495.00	0.80	0.80	396.00	Review and revise 7th Fee application and 7th Receiver's report; confer with Ms. Drew re: same.
19461.103	12/14/2022	MTG	495.00	0.20	0.20	99.00	Confer with Mr. Sender and Ms. Drew re: potential plan of distribution.
19461.103	12/16/2022	MTG	495.00	0.80	0.80	396.00	Prepare for and participate in conference with Commission, Messrs. Sender, Finke, Ms. Fischer, and Attorney P. Vellone re: status.
19461.103	02/23/2023	MTG	550.00	0.50	0.50	275.00	Research issues concerning Clearwater bankruptcy case, plan, and claims filed.
19461.103	04/18/2023	MTG	550.00	1.00	1.00	550.00	Confer with Messrs. Sender and Pietrogallo re: Mr. Sender expert testimony in Dragul criminal trial.
19461.103	05/02/2023	MTG	550.00	0.80	0.80	440.00	Attended telephone hearing on Rosenbaum late filed claim.
19461.103	05/11/2023	MTG	550.00	1.00	1.00	550.00	Collect relevant documents re: Clearwater claims and basis and email to client, Attorney P. Vellone, and Ms. Drew re: same; confer with Ms. Drew re: same.
19461.103	06/07/2023	MTG	550.00	0.30	0.30	165.00	Confer with Ms. Drew re: Clearwater claims objection.
19461.103	06/08/2023	MTG	550.00	1.00	1.00	550.00	Review Clearwater claim objection (.3) and confer with Attorney P. Vellone re: same (1).
19461.103	06/09/2023	MTG	550.00	1.50	1.50	825.00	Confer with Mses. Drew and Fried re: Clearwater amended claim and claims objection.
19461.103	06/10/2023	MTG	550.00	2.80	2.80	1,540.00	Begin to draft response to motion to expunge Clearwater claim; conduct research re: same.
19461.103	06/10/2023	MTG	550.00	1.90	1.90	1,045.00	Continued to prepare response to Clearwater claim objection; reviewed indictments and claims by Detterer and Rockefeller and drafted section relating to those claimants
19461.103	06/11/2023	MTG	550.00	3.60	3.60	1,980.00	Continue to prepare response to Trustee's motion to expunge Sender claim in Clearwater bankruptcy case.
19461.103	06/12/2023	MTG	550.00	2.30	2.30	1,265.00	Continue to prepare response to Clearwater claims objection and to research and review cases for response.
19461.103	06/13/2023	MTG	550.00	2.50	2.50	1,375.00	Continue to prepare response to Clearwater claims objection and to research and review cases for response; confer with Ms. Drew re: same.

Detail Fee Transaction File List
Transaction File List - Fees
ALLEN VELLONE WOLF HELFRICH & FACTOR P.C.

<u>Client</u>	<u>Trans Date</u>	<u>Tkpr</u>	<u>Rate</u>	<u>Hours Worked</u>	<u>Hours to Bill</u>	<u>Amount</u>	
Client ID 19461.103 SENDER/HARVEY							
19461.103	06/14/2023	MTG	550.00	7.70	7.70	4,235.00	Continue to prepare draft response to the Clearwater Trustee's objection to Sender Claim No. 10.
19461.103	06/15/2023	MTG	550.00	0.80	0.90	495.00	Confer with Ms. Drew and Attorney P. Vellone re response to Clearwater claims objection (.8); confer with Ms. Fischer re: Commissioner's position re: Clearwater claims.
19461.103	06/16/2023	MTG	550.00	7.10	7.10	3,905.00	Continue'd to prepare response to Trustee's claims objection in both Clearwater cases, review and revise same, and review underlying claim; conduct additional legal research to support same; outline affidavit points for Ms. Drew.
19461.103	06/24/2023	MTG	550.00	2.80	2.80	1,540.00	Confer with Ms. Drew re: response to Trustee's claim objections in Collection and Plainfield cases, and review and revise same based on discussion.
19461.103	06/28/2023	MTG	550.00	2.20	2.20	1,210.00	Confer with Ms. Drew re: Clearwater analysis and claims; review and revise Collection response to Claim objection.
19461.103	07/05/2023	MTG	550.00	1.50	1.50	825.00	Confer with Ms. Drew re: claims in Clearwater, and responses to Trustee's claim objections.
19461.103	07/06/2023	MTG	550.00	6.30	6.30	3,465.00	Continue to prepare response to Trustee's objection to Sender Claims in Clearwater bankruptcy cases and review exhibits re same; confer with Ms. Drew and Ms. Fried re: same.
19461.103	07/07/2023	MTG	550.00	5.00	5.00	2,750.00	Finalize response to Trustee's objection to Sender Claims in Clearwater bankruptcy cases and exhibits re same (4.2); confer with Ms. Drew re: same (.7), and arrange to file same (.1).
19461.103	07/09/2023	MTG	550.00	8.70	8.70	4,785.00	Continue to prepare claims objections in Clearwater cases, and confer with Ms. Drew re: same: 3G2B; Dickey; Robert, Jodi, and Charles Eisen; Friedman; Haar; Hagshama/Cofund; Hilltoppers; Hurst (x2); Omnibus Objections to equity claims, duplicate claims, and claims filed in wrong case; Rosenbaum; Prepare Omnibus Claims Objections in Clearwater Collection case for equity claims and duplicate and claims filed in wrong case.
19461.103	07/22/2023	MTG	550.00	0.60	0.60	330.00	Draft Motion for Extension of Time to object to Hurst Administrative Claim in Clearwater bankruptcy case.
19461.103	07/26/2023	MTG	550.00	0.40	0.40	220.00	Confer with Ms. Benzmilller and Mr. Haar re: status of Receiver's claims objections in Clearwater cases.
19461.103	08/01/2023	MTG	550.00	0.20	0.20	110.00	Receive and begin review of Trustee's motion to strike Sender claim objections in Clearwater cases.
19461.103	08/02/2023	MTG	550.00	0.80	0.80	440.00	Review motion to strike Sender claims objections in Clearwater cases and emails from Mr. Sender and Attorney P. Vellone re: potential response.
19461.103	08/02/2023	MTG	550.00	0.40	0.40	220.00	Further review/analysis of motion to strike Sender claims objections in Clearwater and outline response to same.
19461.103	08/03/2023	MTG	550.00	5.20	5.20	2,860.00	Prepared draft response to the Trustee's motion to strike the Receiver's claim objections in the Clearwater case.
19461.103	08/04/2023	MTG	550.00	0.80	0.80	440.00	Begin to prepare objection to Hurst administrative claim and reviewed same.
19461.103	08/05/2023	MTG	550.00	5.20	5.20	2,860.00	Prepare objection to Hurst Administrative Claim in Clearwater bankruptcy cases.
19461.103	08/16/2023	MTG	550.00	0.10	0.10	55.00	Email to investor re: status of potential distributions.
19461.103	08/18/2023	MTG	550.00	2.90	2.90	1,595.00	Confer with Mr. Garber about filing CCM in Clearwater (.8); review CCM filed by Garber (.1); draft CCM for Receiver's claims objections and review filings re: same (1.6); confer with Attorney P. Vellone re: potential settlement issues and conversation with Mr. Garber (.4).
19461.103	08/27/2023	MTG	550.00	1.75	1.75	962.50	Prepare draft CCM and CNCM for Clearwater claims objections and confer with Attorney P. Vellone re:

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<u>Client</u>	<u>Trans Date</u>	<u>Tkpr</u>	<u>Rate</u>	<u>Hours Worked</u>	<u>Hours to Bill</u>	<u>Amount</u>	
Client ID 19461.103 SENDER/HARVEY							
19461.103	08/28/2023	MTG	550.00	1.00	1.00	550.00	same.
19461.103	08/30/2023	MTG	550.00	2.50	2.50	1,375.00	Confer with Mr. Pietragallo re: potential settlement; confer with Ms. Drew re: same; review and revise Clearwater certificates of contested and non-contested matters.
19461.103	08/31/2023	MTG	550.00	1.20	1.20	660.00	Analyzed Hagshama Clearwater claims and potential distributions, and confer with Ms. Drew re: same (.7); confer with Attorney P. Vellone (.5) and Brent Cohen re: same (.5) and potential settlement; further conversation with Attorney P. Vellone re: Hagshama position (.4) and analysis of Receiver/Hagshama agreement re: Clearwater sales proceeds (.3); draft email to Mr. Cohen re: same. (.4).
19461.103	09/06/2023	MTG	550.00	3.00	3.00	1,650.00	Review Clearwater analysis; confer with Ms. Drew re: restitution issues; confer with Messrs. Garber, Sender, and Attorney P. Vellone re: potential Clearwater settlement.
19461.103	09/08/2023	MTG	550.00	1.00	1.00	550.00	Analyzed claims objections in Clearwater and updated spreadsheet re: same.
19461.103	09/15/2023	MTG	550.00	1.60	1.60	880.00	Confer with Mr. Pietragallo about ongoing settlement discussions re: Dragul and Clearwater (.5); confer with Mses. Drew and Fried re: Clearwater claims spreadsheet.
19461.103	09/20/2023	MTG	550.00	0.50	0.50	275.00	Confer with Mr. Garber and Judge Cashette re: settlement; continue to analyze Clearwater claimants and out of pocket losses; confer with Attorney P. Vellone and Mr. Sender re: most recent offer and response thereto; confer with Ms. Drew re: proposed plan of distribution and percentage recovery under rising tide analysis.
19461.103	09/20/2023	MTG	550.00	1.00	1.00	550.00	Review and revise motion to vacate 9/21 hearing on claims objections; confer with Mr. Garber re: same.
19461.103	09/21/2023	MTG	550.00	0.50	0.50	275.00	Review and respond to emails re: settlement; confer with Attorney P. Vellone, Mr. Sender, Ben Reiss, and Aaron Garber re: same.
19461.103	09/30/2023	MTG	550.00	0.20	0.20	110.00	Review and edit CCM for Hurst Administrative Claim (.2); review and edit response to Plainfield Motion to Strike Receiver's claims objections (.1); confer with Ms. Drew re: status of settlement and proposed plan.
19461.103	10/17/2023	MTG	550.00	1.30	1.30	715.00	Confer with Mr. Garber re: Clearwater settlement.
19461.103	10/18/2023	MTG	550.00	0.40	0.40	220.00	Review draft Settlement Agreement re: the Clearwater claims and edit it.
19461.103	10/19/2023	MTG	550.00	1.10	1.10	605.00	Review Clearwater schedules prepared by RubinBrown, share with Aaron Garber, and confer with Mr. Garber re: same.
19461.103	10/31/2023	MTG	550.00	0.40	0.40	220.00	Review and revise Clearwater Settlement Agreement (2x) and transmit to Mr. Garber; confer with Mses. Drew and Fried re: same.
19461.103	11/14/2023	MTG	550.00	0.20	0.20	110.00	Email to Mr. Garber re: status of Clearwater Settlement Agreement; confer with Mr. Cohen re: same.
19461.103	11/15/2023	MTG	550.00	1.00	1.00	550.00	Confer with Ms. Drew re: effect of Clearwater distribution plan on Receivership estate.
19461.103	11/21/2023	MTG	550.00	0.30	0.30	165.00	Review proposed Clearwater distribution provided by Mr. Garber and Dragul's org chart and investor list and compare them; confer with Ms. Drew and Mr. Sender re: same.
19461.103	11/22/2023	MTG	550.00	0.20	0.20	110.00	Confer with Stephanie Drew about Clearwater distribution schedule.
							Confer with Stephanie Drew about Clearwater distribution schedule and send email to Mr. Garber re: same.

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Client	Trans Date	Tkpr	Rate	Hours Worked	Hours to Bill	Amount	
Client ID 19461.103 SENDER/HARVEY							
Subtotal for Timekeeper MTG			Billable	102.15	102.25	55,957.00	MICHAEL T. GILBERT
19461.103	08/18/2023	SK	225.00	1.00	1.00	225.00	Telephone with Attorney M. Gilbert; review Clearwater BK filings and update chart.
19461.103	08/21/2023	SK	225.00	0.40	0.40	90.00	Review spreadsheet for responses to Objections Claims.
Subtotal for Timekeeper SK			Billable	1.40	1.40	315.00	SALOWA KHAN
19461.103	08/10/2023	SBC	225.00	1.50	1.50	337.50	Prepare investor search via IPro.
19461.103	08/14/2023	SBC	225.00	1.00	1.00	225.00	Copy files to system to be imported into IPro; email Paralegal S. Khan re: same.
19461.103	08/15/2023	SBC	225.00	3.90	3.90	877.50	Prepare investor searches.
19461.103	08/18/2023	SBC	225.00	2.00	2.00	450.00	Prepare investor searches via IPro.
Subtotal for Timekeeper SBC			Billable	8.40	8.40	1,890.00	SAVANNA B. CHAVEZ
19461.103	10/05/2022	EMB	200.00	0.40	0.40	80.00	Review status of services writs of garnishment.
19461.103	10/07/2022	EMB	200.00	0.30	0.30	60.00	Review status of service of writs of garnishment.
19461.103	10/10/2022	EMB	200.00	0.10	0.10	20.00	Review status of service of writs of garnishment.
Subtotal for Timekeeper EMB			Billable	0.80	0.80	160.00	ELIZABETH M. BRYANS
19461.103	10/07/2022	MRD	180.00	0.20	0.20	36.00	Upload pleadings to website.
19461.103	10/13/2022	MRD	180.00	0.30	0.30	54.00	Update criminal trial date information on website; upload pleadings to website.
19461.103	11/01/2022	MRD	180.00	0.30	0.30	54.00	Upload pleadings to website.
19461.103	02/28/2023	MRD	180.00	0.20	0.20	36.00	Pull pleadings from docket and upload to website.
19461.103	05/11/2023	MRD	180.00	0.10	0.10	18.00	Update website regarding continued trial dates.
19461.103	05/23/2023	MRD	180.00	0.10	0.10	18.00	Email communication with Attorney M. Gilbert and S. Drew.
19461.103	06/06/2023	MRD	180.00	0.80	0.80	144.00	Email communication with Attorney M. Gilbert; review plea agreements; draft language for website regarding Dragul's and Hershey's criminal trials.
19461.103	06/10/2023	MRD	180.00	0.50	0.50	90.00	Update website regarding Dragul's plea agreements and regarding Hershey's criminal trial.
19461.103	06/27/2023	MRD	180.00	0.10	0.10	18.00	Upload pleadings to website.
Subtotal for Timekeeper MRD			Billable	2.60	2.60	468.00	MARILYN R. DAVIES
19461.103	06/22/2023	YMD	195.00	0.70	0.70	136.50	Draft Motion for Extension of Time to respond to claims objections in clearwater BK cases along with Certificate of Service and Proposed Order.
19461.103	06/22/2023	YMD	195.00	0.20	0.20	39.00	Finalize motion for extension of time to respond to claims objections and file same.
19461.103	09/05/2023	YMD	195.00	0.50	0.50	97.50	Draft certificate of contested matter for Hurst administrative expense claim (21-11320).
19461.103	09/13/2023	YMD	195.00	0.05	0.05	9.75	Review pleadings, calendar relevant deadlines, and circulate to team (Trustee's motion to approve settlement agreement with Dragul family members (BK case no. 19-12135)).
19461.103	09/14/2023	YMD	195.00	0.05	0.05	9.75	Review pleadings, calendar relevant deadlines, and circulate to team (various motions re: Sender's amended claims and claim objections in Collection and Plainfield cases).
19461.103	09/20/2023	YMD	195.00	0.05	0.05	9.75	Review pleadings, calendar relevant deadlines, and circulate to team (order vacating September 21 hearing in Collection and Plainfield cases).
19461.103	09/20/2023	YMD	195.00	0.50	0.50	97.50	Draft response to Receiver's motion to strike in Plainfield case.
19461.103	10/11/2023	YMD	195.00	0.50	0.50	97.50	Draft motion for extension of time to respond to objections to amended proof of claims.

Detail Fee Transaction File List
 Transaction File List - Fees
 ALLEN VELLONE WOLF HELFRICH & FACTOR P.C.

<u>Client</u>	<u>Trans Date</u>	<u>Tkpr</u>	<u>Rate</u>	<u>Hours Worked</u>	<u>Hours to Bill</u>	<u>Amount</u>	
Client ID 19461.103 SENDER/HARVEY							
19461.103	10/30/2023	YMD	195.00	0.05	0.05	9.75	Review pleadings, calendar relevant deadlines, and circulate to team (status report deadline).
19461.103	11/07/2023	YMD	195.00	0.05	0.05	9.75	Review pleadings, calendar relevant deadlines, and circulate to team (various motions to expunge, BK Case No. 22-11320).
19461.103	11/15/2023	YMD	195.00	0.05	0.05	9.75	Review pleadings, calendar relevant deadlines, and circulate to team (motion to approve Settlement Agreement with Susan Markusch, BK Case No. 19-12135).
Subtotal for Timekeeper YMD			Billable	<u>2.70</u>	<u>2.70</u>	<u>526.50</u>	YVONNE M. DAVIS
19461.103	10/03/2022	TMN	150.00	0.25	0.25	37.50	Prepare Notice of Withdrawal.
Subtotal for Timekeeper TMN			Billable	<u>0.25</u>	<u>0.25</u>	<u>37.50</u>	TERRI M. NOVOA
Total for Client ID 19461.103			Billable	<u>142.70</u>	<u>142.80</u>	<u>74,668.00</u>	SENDER/HARVEY SENDER-DRAGUL RECEIVERSHIP
GRAND TOTALS							
			Billable	<u>142.70</u>	<u>142.80</u>	<u>74,668.00</u>	

Detail Cost Transaction File List
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Client	Trans Date	E/A	C T	Rate	Units	Amount	
Expense Type 2 ONLINE RESEARCH							
19461.103	06/30/2023		E 2			67.55	Westlaw on-line database research.
19461.103	07/31/2023		E 2			12.50	Westlaw on-line database research.
19461.103	08/31/2023		E 2			28.21	Westlaw on-line database research.
19461.103	11/30/2023		E 2			24.83	Westlaw on-line database research.
Total for Expense Type 2					Billable	133.09	ONLINE RESEARCH
Advance Type 0 MISCELLANEOUS							
19461.103	11/30/2022		A 0			24.95	WWW.APPS4RENT.COM - OCTOBER SERVICES
19461.103	12/31/2022		A 0			24.95	WWW.APPS4RENT.COM - NOVEMBER SERVICES
19461.103	02/28/2023		A 0			24.95	APPS4RENT.COM - JANUARY 2023
19461.103	03/31/2023		A 0			24.95	WWW.APPS4RENT.COM, FEBRUARY 2023
19461.103	04/30/2023		A 0			24.95	WWW.APPS4RENT.COM, MARCH 2023
19461.103	04/30/2023		A 0			24.95	WWW.APPS4RENT.COM, APRIL 2023
19461.103	06/30/2023		A 0			27.56	JIMMY JOHN'S LUNCH - 05/09/23
19461.103	07/30/2023		A 0			24.95	WWW.APPS4RENT.COM - MAY 2023
19461.103	07/30/2023		A 0			24.95	WWW.APPS4RENT.COM - JUNE 2023
19461.103	08/31/2023		A 0			24.95	WWW.APPS4RENT.COM - JULY 2023
19461.103	09/30/2023		A 0			24.95	WWW.APPS4RENT.COM, AUGUST 2023
19461.103	09/30/2023		A 0			24.95	WWW.APPS4RENT.COM, SEPTEMBER 2023
Total for Advance Type 0					Billable	302.01	MISCELLANEOUS
Advance Type 1 FILING FEE							
19461.103	10/31/2022		A 1			72.00	Filing fee - Colorado Courts E-filing system (CCE) COLORADO INTERACTIVE, LLC
19461.103	09/30/2023		A 1	0.100	5.00	0.50	PACER Public Access to Court Electronic Records
19461.103	10/31/2023		A 1			40.89	Filing fee - Colorado Courts E-filing system (CCE) COLORADO INTERACTIVE, LLC
Total for Advance Type 1					Billable	113.39	FILING FEE
Advance Type 3 DEPOSITION							
19461.103	06/30/2023		A 3			1,267.50	Deposition - AB LITIGATION SERVICES - VIDEO DEPOSITION OF S. MARKUSCH
19461.103	06/30/2023		A 3			1,825.45	Deposition - AB LITIGATION SERVICES - ORIGINAL TRANSCRIPT OF S. MARKUSCH
19461.103	06/30/2023		A 3			-1,825.45	Deposition - AB LITIGATION SERVICES, CREDIT (MISAPPLIED ACCOUNT)
19461.103	08/31/2023		A 3			384.38	Deposition - AB LITIGATION SERVICES - VIDEO RECORDING OF M. HERSHEY VOL: II
19461.103	08/31/2023		A 3			858.40	Deposition - AB LITIGATION SERVICES - TRANSCRIPT OF M. HERSHEY VOL: II
Total for Advance Type 3					Billable	2,510.28	DEPOSITION
Advance Type 6 SERVICE OF PROCESS							
19461.103	10/31/2022		A 6			105.00	Service of process fee - FRONT RANGE LEGAL PROCESS SERVICE INC. - CANVAS CREDIT UNION
19461.103	10/31/2022		A 6			75.00	Service of process fee - ABC LEGAL SERVICES, LLC - CORNERSTAR WINE & LIQUOR, LLC
Total for Advance Type 6					Billable	180.00	SERVICE OF PROCESS
GRAND TOTALS							
					Billable	3,238.77	

DATE FILED: December 20, 2023 3:26 PM
FILING ID: 1BA7A4669C283
CASE NUMBER: 2018CV33011

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Client ID 19461.106 SENDER/HARVEY							
19461.106	01/31/2023	E	2			46.44	Westlaw on-line database research.
19461.106	02/28/2023	E	2			32.87	Westlaw on-line database research.
19461.106	02/28/2023	E	2			14.79	Westlaw on-line database research.
19461.106	03/31/2023	E	2			22.87	Westlaw on-line database research.
19461.106	04/30/2023	E	2			11.91	Westlaw on-line database research.
19461.106	04/30/2023	E	2			32.00	Westlaw on-line database research.
19461.106	05/31/2023	E	2			18.74	Westlaw on-line database research.
19461.106	05/31/2023	E	2			27.41	Westlaw on-line database research.
19461.106	07/31/2023	E	2			323.61	Westlaw on-line database research.
19461.106	07/31/2023	E	2			10.76	Westlaw on-line database research.
19461.106	07/31/2023	E	2			26.97	Westlaw on-line database research.
19461.106	07/31/2023	E	2			102.34	Westlaw on-line database research.
19461.106	08/31/2023	E	2			3.17	Westlaw on-line database research.
19461.106	09/30/2023	E	2			32.41	Westlaw on-line database research.
19461.106	09/30/2023	E	2			11.32	Westlaw on-line database research.
19461.106	10/31/2023	E	2			138.28	Westlaw on-line database research.
19461.106	10/31/2023	E	2			41.59	Westlaw on-line database research.
19461.106	11/30/2023	E	2			189.86	Westlaw on-line database research.
19461.106	11/30/2023	E	2			148.74	Westlaw on-line database research.
Subtotal for Expense Type 2					Billable	1,236.08	ONLINE RESEARCH
19461.106	06/30/2023	E	9			52.67	Delivery Charge - DENVER BOULDER COURIERS - 06/22/23
19461.106	10/31/2023	E	9			124.02	Delivery Charge - DENVER BOULDER COURIERS - DENVER DISTRICT COURT
Subtotal for Expense Type 9					Billable	176.69	DELIVERY
19461.106	01/31/2023	A	0			24.95	WWW.APPS4RENT.COM, DECEMBER SERVICES
19461.106	08/31/2023	A	0			193.15	07/19 - TUSCANY COFFEE & DELI, LUNCH
19461.106	09/30/2023	A	0			14.50	JAMES MCMAHON - WITNESS FEE
19461.106	10/28/2023	A	0			30.68	TRIAL SUPPLIES, COSTCO
19461.106	10/31/2023	A	0			85.48	ZOCALITO - TRAIL PREPARATION LUNCH, 10/30/23
19461.106	10/31/2023	A	0			32.44	JIMMY JOHN'S - DEPOSITION LUNCH, 10/11/23
19461.106	11/30/2023	A	0			76.89	CORNER BAKERY - TRAIL LUNCH
19461.106	11/30/2023	A	0			285.00	DENVER BOULDER COURIERS - TRAIL SUPPLIES TRANSPORTATION TO/FROM COURTHOUSE
Subtotal for Advance Type 0					Billable	743.09	MISCELLANEOUS
19461.106	12/31/2022	A	1			48.00	Filing fee - Colorado Courts E-filing system (CCE)
19461.106	12/31/2022	A	1	0.100	8.00	0.80	PACER Public Access to Court Electronic Records
19461.106	01/31/2023	A	1			48.00	Filing fee - Colorado Courts E-filing system (CCE)
19461.106	02/28/2023	A	1			96.00	Filing fee - Colorado Courts E-filing system (CCE) COLORADO INTERACTIVE, LLC
19461.106	03/31/2023	A	1			156.00	Filing fee - Colorado Courts E-filing system (CCE)
19461.106	04/30/2023	A	1			84.00	Filing fee - Colorado Courts E-filing system (CCE)
19461.106	05/31/2023	A	1			120.00	Filing fee - Colorado Courts E-filing system (CCE)
19461.106	06/30/2023	A	1			36.00	Filing fee - Colorado Courts E-filing system (CCE) COLORADO INTERACTIVE, LLC
19461.106	07/31/2023	A	1			84.00	Filing fee - Colorado Courts E-filing system (CCE)
19461.106	07/31/2023	A	1			30.00	Colorado Courts E-filing system (CCE) - Case History Report (2x)
19461.106	07/31/2023	A	1			45.00	Colorado Courts E-filing system (CCE) - Case History Report (3x)
19461.106	08/31/2023	A	1			24.00	Filing fee - Colorado Courts E-filing system (CCE) COLORADO INTERACTIVE, LLC
19461.106	09/30/2023	A	1			72.00	Filing fee - Colorado Courts E-filing system (CCE)
19461.106	10/31/2023	A	1			432.00	Filing fee - Colorado Courts E-filing system (CCE) COLORADO INTERACTIVE, LLC
19461.106	10/31/2023	A	1	0.100	6.00	0.60	PACER Public Access to Court Electronic Records
19461.106	10/31/2023	A	1	0.100	1.00	0.10	PACER Public Access to Court Electronic Records
19461.106	11/30/2023	A	1			108.00	Filing fee - Colorado Courts E-filing system (CCE)
Subtotal for Advance Type 1					Billable	1,384.50	FILING FEE
19461.106	07/13/2023	A	2			139.15	Professional services - JILLIAN M. TURNER INC. - Rush Transcripts
19461.106	08/31/2023	A	2			2,214.50	Professional services - JUDICIAL ARBITER GROUP, INC.
19461.106	08/31/2023	A	2			1,999.50	Professional services - JUDICIAL ARBITER GROUP, INC.
19461.106	09/30/2023	A	2			1,999.50	Professional services - JUDICIAL ARBITER GROUP, INC. - PREPARATION FOR SETTLEMENT CONFERENCE

Detail Cost Transaction File List
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Client ID 19461.106 SENDER/HARVEY						
	Subtotal for Advance Type 2			Billable	6,352.65	PROFESSIONAL SERVICE
19461.106	05/31/2023	A 3			950.00	Deposition - JEANNIE REPORTING - CERTIFIED COPY OF TRANSCRIPT, S. DREW
19461.106	05/31/2023	A 3			656.00	Deposition - JEANNIE REPORTING - CERTIFIED COPY OF TRANSCRIPT, J. PRICE
19461.106	05/31/2023	A 3			992.00	Deposition - JEANNIE REPORTING - CERTIFIED COPY OF TRANSCRIPT, H. SENDER
19461.106	06/06/2023	A 3			1,058.75	Deposition - AB LITIGATION SERVICES - VIDEO RECORDING, M. HERSHEY
19461.106	06/30/2023	A 3			1,002.50	Deposition - JEANNIE REPORTING - CERTIFIED COPY TRANSCRIPT OF J. BLOCK
19461.106	06/30/2023	A 3			1,961.25	Deposition - AB LITIGATION SERVICES - TRANSCRIPT OF M. HERSHEY
19461.106	07/30/2023	A 3			200.00	Deposition - AB LITIGATION SERVICES - ORIGINAL TRANSCRIPT OF MARLIN HERSHEY
19461.106	07/30/2023	A 3			97.50	Deposition - AB LITIGATION SERVICES - LATE CANCEL / NO SHOW, M. HERSHEY VIDEO DEPOSITION
19461.106	07/31/2023	A 3			1,112.50	Deposition - AB LITIGATION SERVICES - VIDEO DEPOSITION OF G. DRAGUL, VOL: II
19461.106	07/31/2023	A 3			2,089.28	Deposition - AB LITIGATION SERVICES - ORIGINAL TRANSCRIPT OF G. DRAGUL VOL: II
19461.106	07/31/2023	A 3			1,640.08	Deposition - AB LITIGATION SERVICES - ORIGINAL TRANSCRIPT OF G. DRAGUL
19461.106	07/31/2023	A 3			1,330.00	Deposition - AB LITIGATION SERVICES - VIDEO DEPOSITION OF G. DRAGUL
19461.106	08/31/2023	A 3			1,825.45	Deposition - AB LITIGATION SERVICES - ORIGINAL TRANSCRIPT OF SUSAN MARKUSCH
19461.106	08/31/2023	A 3			200.00	Deposition - AB LITIGATION SERVICES - ORIGINAL TRANSCRIPT OF SUSAN MARKUSCH (NO SHOW / LATE CANCEL)
19461.106	08/31/2023	A 3			150.00	Deposition - AB LITIGATION SERVICES - VIDEO DEPOSITION, SUSAN MARKUSCH VOL: II (LATE CANCEL / NO SHOW)
19461.106	09/30/2023	A 3			12.19	Deposition - JEANNIE REPORTING, REMAINING BALANCE DUE FOR H. SENDER TRANSCRIPT
19461.106	09/30/2023	A 3			653.31	Deposition - JEANNIE REPORTING, CERTIFIED COPY TRANSCRIPT OF H. SENDER
19461.106	10/31/2023	A 3			1,025.63	Deposition - AB LITIGATION SERVICES - VIDEO RECORDING, SUSAN MARKUSCH VOL: II
	Subtotal for Advance Type 3			Billable	16,956.44	DEPOSITION
19461.106	09/30/2022	A 6			75.00	Service of process fee - ABC LEGAL SERVICES, LLC - SUSAN MARKUSCH
19461.106	09/30/2022	A 6			75.00	Service of process fee - ABC LEGAL SERVICES, LLC - SUSAN MARKUSCH
19461.106	10/31/2022	A 6			129.00	Service of process fee - ABC LEGAL SERVICES, LLC - KEY BANK
19461.106	11/30/2023	A 6			105.00	Service of process fee - FRONT RANGE LEGAL PROCESS SERVICE INC. - GARY DRAGUL
	Subtotal for Advance Type 6			Billable	384.00	SERVICE OF PROCESS
19461.106	10/31/2023	A 7			205.12	Travel Expenses - MAGNOLIA HOTEL STAY
19461.106	10/31/2023	A 7			18.00	Travel Expenses - PARKING
19461.106	11/02/2023	A 7			13.00	Travel Expenses - PARKING (1 OF 3 DAYS FOR S. KHAN)
19461.106	11/03/2023	A 7			15.00	Travel Expenses - PARKING (2 OF 3 DAYS FOR S. KHAN)
19461.106	11/06/2023	A 7			15.00	Travel Expenses - PARKING (3 OF 3 DAYS FOR S. KHAN)
19461.106	11/30/2023	A 7			36.00	Travel Expenses - TRIAL PARKING FOR ATTORNEY A. ANDREWS
	Subtotal for Advance Type 7			Billable	302.12	TRAVEL
Total for Client ID 19461.106				Billable	27,535.57	SENDER/HARVEY COCCA

GRAND TOTALS

Billable 27,535.57



DATE FILED: December 20, 2023 3:26 PM
 FILING CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS
 CASE NUMBER: 2018CV33011

ALLEN VELLONE WOLF HELFRICH & FACTOR P.C.
 MICHAEL T. GILBERT
 1600 STOUT STREET
 SUITE 1100
 DENVER, CO 80202

Invoice No. 985418
Client No. 32501.0005

Date 12/01/2023

**RE: Harvey Sender, as Receiver for Gary Dragul, GDA Real Estate Services, LLC,
 and GDA Real Estate Management, Inc.**

Date	Category	Name	Memo	Hours	Standard Rate	Standard Amount	Billed Rate	Billed Amount	Discount
9/30/2022	Insider Matter	DREW	Insider Report Analysis	1.25	\$530.00	\$662.50	\$400.00	\$500.00	(\$162.50)
10/21/2022	Insider Matter	DREW	Insider Report Analysis	2.75	\$530.00	\$1,457.50	\$400.00	\$1,100.00	(\$357.50)
12/12/2022	Receivership Claim Analysis	FRIED	Reconciling investor claims with cash database.	5.50	\$233.00	\$1,281.50	\$230.00	\$1,265.00	(\$16.50)
12/13/2022	Receivership Claim Analysis	FRIED	Reconciling investor claims with cash database.	7.25	\$233.00	\$1,689.25	\$230.00	\$1,667.50	(\$21.75)
12/14/2022	Receivership Claim Analysis	FRIED	Reconciling investor claims with cash database.	4.50	\$233.00	\$1,048.50	\$230.00	\$1,035.00	(\$13.50)
12/20/2022	Insider Matter	DREW	Insider Report Analysis	3.25	\$530.00	\$1,722.50	\$400.00	\$1,300.00	(\$422.50)
12/22/2022	Insider Matter	DREW	Insider Report Analysis	5.75	\$530.00	\$3,047.50	\$400.00	\$2,300.00	(\$747.50)
12/23/2022	Insider Matter	ZETLMEISL	Review insider report.	1.50	\$614.00	\$921.00	\$500.00	\$750.00	(\$171.00)
12/29/2022	Insider Matter	DREW	Insider Report Analysis	6.25	\$530.00	\$3,312.50	\$400.00	\$2,500.00	(\$812.50)
12/30/2022	Insider Matter	DREW	Insider Report Analysis	2.75	\$530.00	\$1,457.50	\$400.00	\$1,100.00	(\$357.50)
1/11/2023	Tax Preparation	FRIED	Preparing 2022 tax analysis.	0.75	\$233.00	\$174.75	\$230.00	\$172.50	(\$2.25)
1/16/2023	Tax Preparation	MITCHELL	Reviewed the 1099 list and tax trial balance that Liz created. Formatted and sent the 1099 list to the tax department.	0.50	\$206.00	\$103.00	\$206.00	\$103.00	\$0.00
1/18/2023	Tax Preparation	SCOTT	1099 Prep	0.30	\$211.00	\$63.30	\$211.00	\$63.30	\$0.00
1/24/2023	Tax Preparation	WOODRUFF	1099 Review	0.30	\$281.00	\$84.30	\$250.00	\$75.00	(\$9.30)
2/8/2023	Insider Matter	DREW	Review of new report.	2.75	\$530.00	\$1,457.50	\$400.00	\$1,100.00	(\$357.50)
2/13/2023	Insider Matter	DREW	Response Report	6.75	\$530.00	\$3,577.50	\$400.00	\$2,700.00	(\$877.50)

2/16/2023	Tax Preparation	MELANAPHY	Extension	0.10	\$212.00	\$21.20	\$212.00	\$21.20	\$0.00
2/20/2023	Insider Matter	DREW	Response Report	6.25	\$530.00	\$3,312.50	\$400.00	\$2,500.00	(\$812.50)
2/21/2023	Insider Matter	DREW	Response Report	6.50	\$530.00	\$3,445.00	\$400.00	\$2,600.00	(\$845.00)
2/22/2023	Insider Matter	DREW	Response Report	5.25	\$530.00	\$2,782.50	\$400.00	\$2,100.00	(\$682.50)
2/23/2023	Insider Matter	DREW	Response Report	3.75	\$530.00	\$1,987.50	\$400.00	\$1,500.00	(\$487.50)
2/24/2023	Insider Matter	DREW	Response Report	5.25	\$530.00	\$2,782.50	\$400.00	\$2,100.00	(\$682.50)
2/25/2023	Insider Matter	DREW	Response Report	4.00	\$530.00	\$2,120.00	\$400.00	\$1,600.00	(\$520.00)
2/26/2023	Insider Matter	ZEID	Detailed QC of Ms. Drew's response report.	1.50	\$325.00	\$487.50	\$325.00	\$487.50	\$0.00
2/27/2023	Insider Matter	DREW	Response Report	3.50	\$530.00	\$1,855.00	\$400.00	\$1,400.00	(\$455.00)
2/27/2023	Insider Matter	FRIED	Preparing Exhibits M and N for response report.	1.50	\$233.00	\$349.50	\$230.00	\$345.00	(\$4.50)
3/7/2023	Data Production	RUDLOFF	Media preservation and prep for disposal.	1.00	\$650.00	\$650.00	\$550.00	\$550.00	(\$100.00)
4/19/2023	Receivership Claim Analysis	DREW	Questions related to claim from investor.	0.75	\$530.00	\$397.50	\$400.00	\$300.00	(\$97.50)
4/24/2023	Receivership Claim Analysis	DREW	Questions related to claim from investor.	2.75	\$530.00	\$1,457.50	\$400.00	\$1,100.00	(\$357.50)
5/9/2023	Insider Matter	DREW	Call with Pat Vellone regarding depositions.	0.50	\$530.00	\$265.00	\$400.00	\$200.00	(\$65.00)
5/10/2023	Insider Matter	DREW	Deposition preparation.	4.75	\$530.00	\$2,517.50	\$400.00	\$1,900.00	(\$617.50)
5/11/2023	Insider Matter	DREW	Deposition preparation.	0.25	\$530.00	\$132.50	\$400.00	\$100.00	(\$32.50)
5/25/2023	Insider Matter	DREW	Prepare for Susan Marchush deposition.	2.75	\$530.00	\$1,457.50	\$400.00	\$1,100.00	(\$357.50)
5/30/2023	Insider Matter	DREW	Prepare for Susan Marchush deposition.	2.25	\$530.00	\$1,192.50	\$400.00	\$900.00	(\$292.50)
5/31/2023	Insider Matter	DREW	Prepare for Susan Marchush deposition.	1.75	\$530.00	\$927.50	\$400.00	\$700.00	(\$227.50)
6/1/2023	Insider Matter	DREW	Attend Susan Marchush deposition.	6.00	\$557.00	\$3,342.00	\$400.00	\$2,400.00	(\$942.00)
6/6/2023	Bankruptcy Claim	FRIED	Preparing summaries of cash activities for Plainfield 09 A, LLC, Clearwater Plainfield 15, LLC, and Clearwater Collection 15, LLC to use to rebut objection to the Receivership's claim in the Clearwater bankruptcies.	7.90	\$233.00	\$1,840.70	\$230.00	\$1,817.00	(\$23.70)
6/7/2023	Bankruptcy Claim	FRIED	Preparing summaries of cash activities for Plainfield 09 A, LLC, Clearwater Plainfield 15, LLC, and Clearwater Collection 15, LLC to use to rebut objection to the Receivership's claim in the Clearwater bankruptcies. Summarizing investor contributions and rollovers based on supporting documentation.	4.10	\$233.00	\$955.30	\$230.00	\$943.00	(\$12.30)

6/8/2023	Bankruptcy Claim	FRIED	Preparing summaries of cash activities for Plainfield 09 A, LLC, Clearwater Plainfield 15, LLC, and Clearwater Collection 15, LLC to use to rebut objection to the Receivership's claim in the Clearwater bankruptcies. Summarizing investor contributions and rollovers based on supporting documentation.	6.00	\$233.00	\$1,398.00	\$230.00	\$1,380.00	(\$18.00)
6/9/2023	Bankruptcy Claim	DREW	Clearwater Claim issues.	1.75	\$557.00	\$974.75	\$400.00	\$700.00	(\$274.75)
6/9/2023	Bankruptcy Claim	FRIED	Discussion with Stephanie Drew regarding methodology for amended claim in Clearwater bankruptcies.	0.80	\$233.00	\$186.40	\$230.00	\$184.00	(\$2.40)
6/9/2023	Bankruptcy Claim	FRIED	Meeting with Stephanie Drew and Michael Gilbert to discuss the Receivership's claims in the Clearwater bankruptcies.	1.80	\$233.00	\$419.40	\$230.00	\$414.00	(\$5.40)
6/9/2023	Bankruptcy Claim	FRIED	Preparing analysis of cash activities and investor rollovers for Plainfield 09 A, LLC, Clearwater Plainfield 15, LLC, and Clearwater Collection 15, LLC to update the Receivership's claim in the Clearwater bankruptcies.	4.60	\$233.00	\$1,071.80	\$230.00	\$1,058.00	(\$13.80)
6/12/2023	Bankruptcy Claim	DREW	BK Claim review.	1.25	\$557.00	\$696.25	\$400.00	\$500.00	(\$196.25)
6/12/2023	Bankruptcy Claim	FRIED	Preparing analysis of cash activities and investor rollovers for Plainfield 09 A, LLC, Clearwater Plainfield 15, LLC, and Clearwater Collection 15, LLC to update the Receivership's claim in the Clearwater bankruptcies.	2.80	\$233.00	\$652.40	\$230.00	\$644.00	(\$8.40)
6/13/2023	Bankruptcy Claim	DREW	Review docs/conclusions for BK matter.	3.25	\$557.00	\$1,810.25	\$400.00	\$1,300.00	(\$510.25)
6/13/2023	Bankruptcy Claim	FRIED	Preparing analysis of cash activities and investor rollovers for Plainfield 09 A, LLC, Clearwater Plainfield 15, LLC, and Clearwater Collection 15, LLC to update the Receivership's claim in the Clearwater bankruptcies.	6.60	\$233.00	\$1,537.80	\$230.00	\$1,518.00	(\$19.80)

6/14/2023	Bankruptcy Claim	FRIED	Discussion with Stephanie Drew regarding amended claim in Clearwater bankruptcies.	0.50	\$233.00	\$116.50	\$230.00	\$115.00	(\$1.50)
6/15/2023	Bankruptcy Claim	DREW	Review docs/conclusions for BK matter.	3.25	\$557.00	\$1,810.25	\$400.00	\$1,300.00	(\$510.25)
6/16/2023	Bankruptcy Claim	DREW	Review docs/conclusions for BK matter.	4.25	\$557.00	\$2,367.25	\$400.00	\$1,700.00	(\$667.25)
6/19/2023	Bankruptcy Claim	DREW	Bankruptcy Claim Analysis.	1.75	\$557.00	\$974.75	\$400.00	\$700.00	(\$274.75)
6/21/2023	Bankruptcy Claim	DREW	Analysis for BK objection	3.25	\$557.00	\$1,810.25	\$400.00	\$1,300.00	(\$510.25)
6/22/2023	Insider Matter	DREW	Bankruptcy Claim Analysis.	2.75	\$557.00	\$1,531.75	\$400.00	\$1,100.00	(\$431.75)
6/22/2023	Bankruptcy Claim	FRIED	Discussion with Stephanie Drew regarding response to objection to the Receiver's claim in the Clearwater bankruptcies.	0.40	\$233.00	\$93.20	\$230.00	\$92.00	(\$1.20)
6/22/2023	Bankruptcy Claim	FRIED	Gathering investor rollover and cash investment data for response to objection to the Receiver's claim in the Clearwater bankruptcies.	1.20	\$233.00	\$279.60	\$230.00	\$276.00	(\$3.60)
6/23/2023	Bankruptcy Claim	DREW	Analysis for BK objection	4.25	\$557.00	\$2,367.25	\$400.00	\$1,700.00	(\$667.25)
6/23/2023	Bankruptcy Claim	FRIED	Reviewing and updating response to objection to the Receiver's claim in the Clearwater bankruptcies. Preparing associated exhibits.	4.80	\$233.00	\$1,118.40	\$230.00	\$1,104.00	(\$14.40)
6/24/2023	Bankruptcy Claim	FRIED	Reviewing and updating response to objection to the Receiver's claim in the Clearwater bankruptcies. Preparing associated exhibits.	4.20	\$233.00	\$978.60	\$230.00	\$966.00	(\$12.60)
6/26/2023	Insider Matter	DREW	Documents for depositions including bank statements.	1.25	\$557.00	\$696.25	\$400.00	\$500.00	(\$196.25)
6/26/2023	Bankruptcy Claim	FRIED	Preparing claim exhibit for response to objection to Receiver's claim in Clearwater bankruptcies.	6.90	\$233.00	\$1,607.70	\$230.00	\$1,587.00	(\$20.70)
6/27/2023	Bankruptcy Claim	FRIED	Preparing exhibits for response to objection to the Receiver's claim in the Clearwater bankruptcies.	6.70	\$233.00	\$1,561.10	\$230.00	\$1,541.00	(\$20.10)
6/28/2023	Insider Matter	DREW	Bankruptcy Claim Analysis.	4.25	\$557.00	\$2,367.25	\$400.00	\$1,700.00	(\$667.25)
6/28/2023	Bankruptcy Claim	FRIED	Preparing exhibits for response to objection to the Receiver's claim in the Clearwater bankruptcies.	6.90	\$233.00	\$1,607.70	\$230.00	\$1,587.00	(\$20.70)

6/29/2023	Bankruptcy Claim	FRIED	Preparing exhibits for response to objection to the Receiver's claim in the Clearwater bankruptcies.	3.20	\$233.00	\$745.60	\$230.00	\$736.00	(\$9.60)
6/29/2023	Tax Preparation	NELSON_S	Save info log in.	0.20	\$399.00	\$79.80	\$399.00	\$79.80	\$0.00
6/30/2023	Tax Preparation	CLOHESSY	2022 Tax Return	1.00	\$228.00	\$228.00	\$228.00	\$228.00	\$0.00
6/30/2023	Bankruptcy Claim	DREW	Bankruptcy Claim Analysis.	3.25	\$557.00	\$1,810.25	\$400.00	\$1,300.00	(\$510.25)
6/30/2023	Bankruptcy Claim	FRIED	Preparing exhibits for response to objection to the Receiver's claim in the Clearwater bankruptcies.	3.10	\$233.00	\$722.30	\$230.00	\$713.00	(\$9.30)
7/3/2023	Bankruptcy Claim	FRIED	Preparing exhibits for response to objection to the Receiver's claim in the Clearwater bankruptcies.	3.60	\$233.00	\$838.80	\$230.00	\$828.00	(\$10.80)
7/5/2023	Bankruptcy Claim	DREW	Bankruptcy Claim Analysis.	2.75	\$557.00	\$1,531.75	\$400.00	\$1,100.00	(\$431.75)
7/5/2023	Bankruptcy Claim	FRIED	Preparing exhibits for response to objection to the Receiver's claim in the Clearwater bankruptcies.	2.60	\$233.00	\$605.80	\$230.00	\$598.00	(\$7.80)
7/6/2023	Bankruptcy Claim	DREW	Bankruptcy Claim Analysis.	3.25	\$557.00	\$1,810.25	\$400.00	\$1,300.00	(\$510.25)
7/6/2023	Bankruptcy Claim	FRIED	Reviewing and updating response to objection to the Receiver's claim in the Clearwater bankruptcies. Preparing associated exhibits.	8.10	\$233.00	\$1,887.30	\$230.00	\$1,863.00	(\$24.30)
7/7/2023	Bankruptcy Claim	DREW	Bankruptcy Claim Analysis.	4.25	\$557.00	\$2,367.25	\$400.00	\$1,700.00	(\$667.25)
7/7/2023	Bankruptcy Claim	FRIED	Reviewing and updating response to objection to the Receiver's claim in the Clearwater bankruptcies. Preparing associated exhibits.	1.90	\$233.00	\$442.70	\$230.00	\$437.00	(\$5.70)
7/10/2023	Bankruptcy Claim	DREW	Bankruptcy Claim Analysis.	2.25	\$557.00	\$1,253.25	\$400.00	\$900.00	(\$353.25)
7/10/2023	Bankruptcy Claim	FRIED	Reviewing and updating Receiver's objections to investor claims in the Clearwater bankruptcies.	7.20	\$233.00	\$1,677.60	\$230.00	\$1,656.00	(\$21.60)
7/11/2023	Bankruptcy Claim	DREW	Bankruptcy Claim Analysis.	2.75	\$557.00	\$1,531.75	\$400.00	\$1,100.00	(\$431.75)
7/11/2023	Bankruptcy Claim	FRIED	Reviewing and updating Receiver's objections to investor claims in the Clearwater bankruptcies.	4.60	\$233.00	\$1,071.80	\$230.00	\$1,058.00	(\$13.80)
7/12/2023	Bankruptcy Claim	DREW	Bankruptcy Claim Analysis.	4.25	\$557.00	\$2,367.25	\$400.00	\$1,700.00	(\$667.25)

7/12/2023	Bankruptcy Claim	FRIED	Preparing summary of investor rollovers for Clearwater and discussing with Averil Andrews.	1.70	\$233.00	\$396.10	\$230.00	\$391.00	(\$5.10)
7/14/2023	Bankruptcy Claim	DREW	Bankruptcy Claim Analysis.	1.25	\$557.00	\$696.25	\$400.00	\$500.00	(\$196.25)
7/17/2023	Insider Matter	DREW	Analysis for Dragul's Deposition.	1.75	\$557.00	\$974.75	\$400.00	\$700.00	(\$274.75)
7/18/2023	Insider Matter	DREW	Analysis for Dragul's Deposition.	2.25	\$557.00	\$1,253.25	\$400.00	\$900.00	(\$353.25)
7/18/2023	Insider Matter	DREW	Dragul Deposition questions.	0.25	\$557.00	\$139.25	\$400.00	\$100.00	(\$39.25)
7/18/2023	Insider Matter	FRIED	Identifying promissory notes issued and 2016-2017 and pulling executed agreements where they exist.	5.60	\$233.00	\$1,304.80	\$230.00	\$1,288.00	(\$16.80)
7/19/2023	Insider Matter	FRIED	Pulling K-1 data for Plaza Mall.	0.50	\$233.00	\$116.50	\$230.00	\$115.00	(\$1.50)
7/24/2023	Bankruptcy Claim	FRIED	Reviewing and cross-referencing objections filed to claims in Clearwater bankruptcies.	1.60	\$233.00	\$372.80	\$230.00	\$368.00	(\$4.80)
7/28/2023	Insider Matter	DREW	Review deposition transcripts for Mr. Dragul.	2.75	\$557.00	\$1,531.75	\$400.00	\$1,100.00	(\$431.75)
8/2/2023	Tax Preparation	MIRAMONTES	Tax Return Preparation	2.45	\$222.00	\$543.90	\$222.00	\$543.90	\$0.00
8/2/2023	Tax Preparation	WOODRUFF	Answering preparer questions.	0.30	\$295.00	\$88.50	\$250.00	\$75.00	(\$13.50)
8/17/2023	Tax Preparation	ALEXANDER	Review and update 2022 tax return and workpapers.	0.75	\$281.00	\$210.75	\$281.00	\$210.75	\$0.00
8/18/2023	Tax Preparation	ALEXANDER	Finalize return.	0.25	\$281.00	\$70.25	\$281.00	\$70.25	\$0.00
8/18/2023	Tax Preparation	WOODRUFF	Tax Preparation Review.	0.30	\$295.00	\$88.50	\$250.00	\$75.00	(\$13.50)
8/21/2023	Tax Preparation	ALEXANDER	Update return for equity adjustments.	0.25	\$281.00	\$70.25	\$281.00	\$70.25	\$0.00
8/21/2023	Tax Preparation	FYFE	Tax Production.	0.30	\$167.00	\$50.10	\$125.00	\$37.50	(\$12.60)
8/21/2023	Tax Preparation	NELSON_S	Partner review of 2022 return and workpapers, finalize for filing.	1.00	\$399.00	\$399.00	\$399.00	\$399.00	\$0.00
8/29/2023	Insider Matter	FRIED	Preparing summary of investor cash in, cash out, rollovers in, and rollover distributions for Plaza Mall of Georgia.	0.90	\$251.00	\$225.90	\$230.00	\$207.00	(\$18.90)
8/30/2023	Insider Matter	FRIED	Preparing summary of investor cash in, cash out, rollovers in, and rollover distributions for Plaza Mall of Georgia.	3.40	\$251.00	\$853.40	\$230.00	\$782.00	(\$71.40)
8/31/2023	Insider Matter	FRIED	Preparing summary of investor cash in, cash out, rollovers in, and rollover distributions for Plaza Mall of Georgia.	4.70	\$251.00	\$1,179.70	\$230.00	\$1,081.00	(\$98.70)
9/1/2023	Insider Matter	DREW	Plaza Mall of Georgia Analysis.	1.75	\$585.00	\$1,023.75	\$400.00	\$700.00	(\$323.75)
9/8/2023	Bankruptcy Claim	FRIED	Meeting with Michael Gilbert and Stephanie Drew in preparation for September 21, 2023 hearing.	0.80	\$251.00	\$200.80	\$230.00	\$184.00	(\$16.80)

9/8/2023	Insider Matter	FRIED	Preparing spreadsheet of investor data with case notes.	2.20	\$251.00	\$552.20	\$230.00	\$506.00	(\$46.20)
9/11/2023	Insider Matter	FRIED	Updating spreadsheet of investor data with case notes.	0.20	\$251.00	\$50.20	\$230.00	\$46.00	(\$4.20)
9/13/2023	Receivership Claim Analysis	FRIED	Discussing preparation of plan of distribution with Stephanie Drew.	0.30	\$251.00	\$75.30	\$230.00	\$69.00	(\$6.30)
9/14/2023	Receivership Claim Analysis	FRIED	Preparing preliminary plan of distribution.	1.00	\$251.00	\$251.00	\$230.00	\$230.00	(\$21.00)
9/15/2023	Insider Matter	DREW	Initial review and discussion related to distributions.	2.25	\$585.00	\$1,316.25	\$400.00	\$900.00	(\$416.25)
9/15/2023	Receivership Claim Analysis	FRIED	Preparing preliminary plan of distribution.	1.80	\$251.00	\$451.80	\$230.00	\$414.00	(\$37.80)
9/18/2023	Insider Matter	DREW	Claims/Settlement analysis.	1.50	\$585.00	\$877.50	\$400.00	\$600.00	(\$277.50)
9/18/2023	Insider Matter	FRIED	Preparing comparison of investors in Plaza Mall of Georgia and Plainfield/Clearwater.	0.50	\$251.00	\$125.50	\$230.00	\$115.00	(\$10.50)
9/20/2023	Insider Matter	DREW	Claims/Settlement analysis.	2.75	\$585.00	\$1,608.75	\$400.00	\$1,100.00	(\$508.75)
9/25/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation for plan of distribution.	0.80	\$251.00	\$200.80	\$230.00	\$184.00	(\$16.80)
9/26/2023	Tax Preparation	DREW	Letter to IRS regarding penalties for GDA.	1.25	\$585.00	\$731.25	\$400.00	\$500.00	(\$231.25)
9/26/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation for plan of distribution.	3.50	\$251.00	\$878.50	\$230.00	\$805.00	(\$73.50)
9/27/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation and preparing plan of distribution.	0.60	\$251.00	\$150.60	\$230.00	\$138.00	(\$12.60)
9/28/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation and preparing plan of distribution.	3.00	\$251.00	\$753.00	\$230.00	\$690.00	(\$63.00)
9/29/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation and preparing plan of distribution.	2.00	\$251.00	\$502.00	\$230.00	\$460.00	(\$42.00)
10/2/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation and preparing plan of distribution.	2.40	\$251.00	\$602.40	\$230.00	\$552.00	(\$50.40)
10/4/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation and preparing plan of distribution.	1.00	\$251.00	\$251.00	\$230.00	\$230.00	(\$21.00)
10/5/2023	Insider Matter	DREW	Trial preparation.	3.75	\$585.00	\$2,193.75	\$400.00	\$1,500.00	(\$693.75)
10/5/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation and preparing plan of distribution.	2.20	\$251.00	\$552.20	\$230.00	\$506.00	(\$46.20)

10/6/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation and preparing plan of distribution.	5.80	\$251.00	\$1,455.80	\$230.00	\$1,334.00	(\$121.80)
10/9/2023	Insider Matter	DREW	Trial preparation.	2.25	\$585.00	\$1,316.25	\$400.00	\$900.00	(\$416.25)
10/9/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation and preparing plan of distribution.	1.40	\$251.00	\$351.40	\$230.00	\$322.00	(\$29.40)
10/11/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation and preparing plan of distribution.	5.00	\$251.00	\$1,255.00	\$230.00	\$1,150.00	(\$105.00)
10/12/2023	Insider Matter	DREW	Trial preparation.	2.25	\$585.00	\$1,316.25	\$400.00	\$900.00	(\$416.25)
10/12/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation and preparing plan of distribution.	5.50	\$251.00	\$1,380.50	\$230.00	\$1,265.00	(\$115.50)
10/13/2023	Insider Matter	DREW	Trial preparation.	1.75	\$585.00	\$1,023.75	\$400.00	\$700.00	(\$323.75)
10/13/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation and preparing plan of distribution.	4.80	\$251.00	\$1,204.80	\$230.00	\$1,104.00	(\$100.80)
10/14/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation and preparing plan of distribution.	2.30	\$251.00	\$577.30	\$230.00	\$529.00	(\$48.30)
10/16/2023	Bankruptcy Claim	DREW	Review claims to produce to Bankruptcy Trustee.	0.50	\$585.00	\$292.50	\$400.00	\$200.00	(\$92.50)
10/17/2023	Bankruptcy Claim	DREW	Claims analysis review for Clearwater.	0.75	\$585.00	\$438.75	\$400.00	\$300.00	(\$138.75)
10/17/2023	Insider Matter	DREW	Trial preparation.	1.25	\$585.00	\$731.25	\$400.00	\$500.00	(\$231.25)
10/17/2023	Bankruptcy Claim	FRIED	Preparing cash-in/cash-out pro-rata schedules for Clearwater/Plainfield.	1.60	\$251.00	\$401.60	\$230.00	\$368.00	(\$33.60)
10/17/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation and preparing plan of distribution.	1.00	\$251.00	\$251.00	\$230.00	\$230.00	(\$21.00)
10/18/2023	Insider Matter	DREW	Trial preparation.	1.50	\$585.00	\$877.50	\$400.00	\$600.00	(\$277.50)
10/18/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation and preparing plan of distribution.	3.60	\$251.00	\$903.60	\$230.00	\$828.00	(\$75.60)
10/19/2023	Insider Matter	DREW	Review settlement agreement.	0.50	\$585.00	\$292.50	\$400.00	\$200.00	(\$92.50)
10/19/2023	Insider Matter	DREW	Trial preparation.	2.75	\$585.00	\$1,608.75	\$400.00	\$1,100.00	(\$508.75)
10/19/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation and preparing plan of distribution.	6.60	\$251.00	\$1,656.60	\$230.00	\$1,518.00	(\$138.60)
10/20/2023	Insider Matter	DREW	Trial preparation.	2.75	\$585.00	\$1,608.75	\$400.00	\$1,100.00	(\$508.75)

10/20/2023	Receivership Claim Analysis	FRIED	Reviewing investor data and supporting documentation and preparing plan of distribution.	9.80	\$251.00	\$2,459.80	\$230.00	\$2,254.00	(\$205.80)
10/23/2023	Insider Matter	DREW	Review Hershey deposition and compare exhibit 8 to our analysis.	3.25	\$585.00	\$1,901.25	\$400.00	\$1,300.00	(\$601.25)
10/24/2023	Insider Matter	DREW	Trial preparation and demonstratives for trial.	4.25	\$585.00	\$2,486.25	\$400.00	\$1,700.00	(\$786.25)
10/25/2023	Insider Matter	DREW	Demonstratives for trial.	6.25	\$585.00	\$3,656.25	\$400.00	\$2,500.00	(\$1,156.25)
11/2/2023	Insider Matter	DREW	Trial preparation.	1.50	\$585.00	\$877.50	\$400.00	\$600.00	(\$277.50)
11/2/2023	Receivership Claim Analysis	FRIED	Reviewing source documents to calculate adjustment needed to plan of distribution for Tarantino transfer of claimants' interests.	4.90	\$251.00	\$1,229.90	\$230.00	\$1,127.00	(\$102.90)
11/3/2023	Insider Matter	DREW	Trial Testimony	3.50	\$585.00	\$2,047.50	\$400.00	\$1,400.00	(\$647.50)
11/7/2023	Tax Preparation	TIKYANI	Binder Finalization	0.20	\$232.00	\$46.40	\$232.00	\$46.40	\$0.00
11/10/2023	Receivership Claim Analysis	FRIED	Preparing plan of distribution.	5.90	\$251.00	\$1,480.90	\$230.00	\$1,357.00	(\$123.90)
11/13/2023	Bankruptcy Claim	FRIED	Preparing plan of distribution with Clearwater bankruptcy collateral source information included.	1.30	\$251.00	\$326.30	\$230.00	\$299.00	(\$27.30)
11/14/2023	Bankruptcy Claim	FRIED	Analysis of Clearwater bankruptcy proposed distributions on receivership.	0.60	\$251.00	\$150.60	\$230.00	\$138.00	(\$12.60)
11/15/2023	Bankruptcy Claim	FRIED	Analyzing impact of Clearwater bankruptcy distributions on receivership plan of distribution.	2.30	\$251.00	\$577.30	\$230.00	\$529.00	(\$48.30)
11/20/2023	Bankruptcy Claim	FRIED	Preparing schedule with updated waterfall calculation for Clearwater bankruptcy to align distribution methodology with approved plan.	1.10	\$251.00	\$276.10	\$230.00	\$253.00	(\$23.10)
11/20/2023	Tax Preparation	TIKYANI	Binder Finalization	0.15	\$232.00	\$34.80	\$232.00	\$34.80	\$0.00
11/21/2023	Bankruptcy Claim	DREW	Clearwater bankruptcy issues.	5.25	\$585.00	\$3,071.25	\$400.00	\$2,100.00	(\$971.25)
11/21/2023	Bankruptcy Claim	FRIED	Preparing analysis of Clearwater bankruptcy distributions.	4.30	\$251.00	\$1,079.30	\$230.00	\$989.00	(\$90.30)
11/22/2023	Bankruptcy Claim	FRIED	Preparing analysis of Clearwater bankruptcy distributions.	4.00	\$251.00	\$1,004.00	\$230.00	\$920.00	(\$84.00)
			Total	448.35		\$172,909.10		\$138,795.65	(\$34,113.45)

Summary By Project

Category	Hours	Standard Rate	Standard Amount	Billed Rate	Billed Amount	Discount
Bankruptcy Claim Analysis	173.30		\$58,182.90		\$48,954.00	(\$9,228.90)
Data Production	1.00		\$650.00		\$550.00	(\$100.00)

Insider Matter	167.75		\$86,238.70		\$63,822.50	(\$22,416.20)
Receivership Claim Analysis	95.95		\$24,749.45		\$22,663.50	(\$2,085.95)
Tax Preparation	10.35		\$3,088.05		\$2,805.65	(\$282.40)
Total	448.35		\$172,909.10		\$ 138,795.65	\$ (34,113.45)

Summary By Name

Name	Hours	Standard Rate	Standard Amount	Billed Rate	Billed Amount	Discount
ALEXANDER	1.25		\$351.25	\$281.00	\$351.25	\$0.00
CLOHESSY	1.00		\$228.00	\$228.00	\$228.00	\$0.00
DREW	203.50		\$112,640.25	\$400.00	\$81,400.00	(\$31,240.25)
FRIED	232.50		\$56,028.30	\$230.00	\$53,475.00	(\$2,553.30)
FYFE	0.30		\$50.10	\$125.00	\$37.50	(\$12.60)
MELANAPHY	0.10		\$21.20	\$212.00	\$21.20	\$0.00
MIRAMONTES	2.45		\$543.90	\$222.00	\$543.90	\$0.00
MITCHELL	0.50		\$103.00	\$206.00	\$103.00	\$0.00
NELSON_S	1.20		\$478.80	\$399.00	\$478.80	\$0.00
RUDLOFF	1.00		\$650.00	\$550.00	\$550.00	(\$100.00)
SCOTT	0.30		\$63.30	\$211.00	\$63.30	\$0.00
TIKYANI	0.35		\$81.20	\$232.00	\$81.20	\$0.00
WOODRUFF	0.90		\$261.30	\$250.00	\$225.00	(\$36.30)
ZEID	1.50		\$487.50	\$325.00	\$487.50	\$0.00
ZETLMEISL	1.50		\$921.00	\$500.00	\$750.00	(\$171.00)
	448.35		\$172,909.10		\$138,795.65	(\$34,113.45)

Total Fees Billed	\$172,909.10
Discount 20%	(\$34,113.45)
Amount Due	\$138,795.65

Current Amount Due \$ 138,795.65

Payment is due on receipt. A 1.5% per month service charge will be added to balances remaining unpaid 30 days or more after the invoice date.

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