

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
CASE NO.: 1:14-cv-23109-RNS

FEDERAL TRADE COMMISSION,

Plaintiff,

v.

PARTNERS IN HEALTH CARE
ASSOCIATION, INC., *et al.*,

Defendants.

_____ /

RECEIVER'S FIRST FEE APPLICATION

Peter D. Russin, in his capacity as receiver (the "***Receiver***") of Partners in Health Care Association, Inc.; United Solutions Group, Inc.; and their subsidiaries, affiliates, successors and assigns (collectively the "***Receivership Entities***"),¹ appointed pursuant to this Court's Temporary Restraining Order dated August 25, 2014 [ECF No. 9] (the "***TRO***"); the Stipulated Preliminary Injunction Against United Solutions Group, Inc., Constanza Gomez Vargas, and Walter S. Vargas [ECF No. 31] (the "***USGI Preliminary Injunction***"); and the Corrected Preliminary Injunction Against Partners In Health Care Association, Inc., and Gary L. Kieper [ECF No. 36] (the "***PIHC Preliminary Injunction***")² and, pursuant to Article XXI of the Preliminary Injunctions, states:

1. Article XXI provides that:

“[T]he Receiver and all personnel hired by the Receiver as herein authorized, including counsel to the Receiver and accountants, are entitled to reasonable compensation for the performance of duties pursuant to this Order and for the cost of actual out-of-pocket

¹ The administration of the Receivership Entities is referred to herein as the "***Estate***.”

² Collectively the USGI Preliminary Injunction and PIHC Preliminary Injunction are referred to as the "***Preliminary Injunctions***.”

expenses incurred by them, from the Assets now held by, in the possession or control of, or which may be received by, the Receivership Defendant. The Receiver shall file with the Court and serve on the parties periodic requests for the payment of such reasonable compensation, with the first such request filed no more than sixty (60) days after the date of entry of this Order. The Receiver shall not increase the hourly rates used as the bases for such fee applications without prior approval of the Court.”

2. The Receiver has hired the following professionals to assist him in the performance of his duties:

a) Solomon Genet and Larry Pecan of Meland Russin & Budwick, P.A., as Receiver’s Counsel;

b) John W. Menn of Steinhilber, Swanson, Mares, Marone, & McDermott, as Receiver’s Local Counsel in Wisconsin;

c) Barry Mukamal of KapilaMukamal, as Receiver’s Accountants regarding Partners in Health Care Association, Inc. and its subsidiaries, affiliates, successors and assigns.

d) Robert Villar of The Roca Group, Inc., as Receiver’s tax return preparer regarding United Solutions Group, Inc.

3. From inception to October 31, 2014, Peter D. Russin, as Receiver, incurred fees of \$54,954.00 and costs of \$4,102.63, totaling \$59,056.63.

4. From inception to October 31, 2014, Meland Russin & Budwick, P.A., as counsel to Peter D. Russin, as Receiver, incurred fees of \$101,952.50. The combined invoice of Meland Russin & Budwick, P.A. and Peter Russin, as Receiver, is attached as Exhibit A.

5. From inception to October 31, 2014, Steinhilber, Swanson, Mares, Marone, & McDermott, as Receiver’s Local Counsel in Wisconsin, incurred fees of \$12,752.00 and costs of

\$446.32, totaling \$13,198.32. The invoice of Steinhilber, Swanson, Mares, Marone, & McDermott is attached as Exhibit B.

6. From inception to October 31, 2014, KapilaMukamal, as the Receiver's Accountant, incurred fees of \$487.40 and costs of \$17.37, totaling \$504.77. The invoice of KapilaMukamal is attached as Exhibit C.

7. From inception to October 31, 2014, The Roca Group, Inc., as tax return preparer to Peter D. Russin, as Receiver for United Solutions Group, Inc. and its subsidiaries, affiliates, successors and assigns, incurred fees of \$750.00.

8. Additionally, after the entry of the TRO, Kassina Reginetter and Deanna Moore provided services to assist the Receiver in assuming control of the company. Ms. Reginetter is owed \$144.00 and Ms. Moore is owed \$186.00.

9. The Receiver directs the parties to the attached invoices, as well as the reports filed by the Receiver [ECF No. 19], [ECF No. 33], and [ECF No. 68] for an explanation of the services provided.

WHEREFORE, the Receiver requests the Court authorize the Receiver to make payment to Peter Russin, Meland Russin & Budwick, P.A., Steinhilber, Swanson, Mares, Marone, & McDermott, KapilaMukamal, Kassina Reginnetter and Deanna Moore for the full amounts due and owing to such parties, and grant such other and further relief as is just and appropriate.

Respectfully submitted,

/s/ Lawrence E. Pecan
Lawrence E. Pecan, Esquire
Florida Bar No. 99086
lpecan@melandrussin.com
MELAND RUSSIN & BUDWICK, P.A.
200 South Biscayne Blvd., Ste. 3200
Miami, Florida 33131
Telephone: (305) 358-6363
Telecopy: (305) 358-1221

Attorneys for Peter D. Russin, Receiver

CERTIFICATE OF SERVICE

I hereby certify that the foregoing is being delivered to the following parties via transmission of Notices of Electronic Filing on November 7, 2014.

/s/ Lawrence E. Pecan
Lawrence E. Pecan, Esquire

Gary L. Ivens

Federal Trade Commission
600 Pennsylvania Avenue NW
Washington, DC 20580
202-326-2230 - Fax: 326-3395
Email: givens@ftc.gov

Christopher E. Brown

U.S. Federal Trade Commission
600 Pennsylvania Ave NW
Mail Stop CC-8509
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202-326-2825
Email: cbrown3@ftc.gov

Keith Thomas Grumer

Grumer & Macaluso PA
1 East Broward Boulevard
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Fort Lauderdale, FL 33301
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Bruce S. Rogow

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Tara A Campion

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MELAND RUSSIN & BUDWICK

PROFESSIONAL ASSOCIATION

3200 SOUTHEAST FINANCIAL CENTER
 200 SOUTH BISCAYNE BOULEVARD
 MIAMI, FLORIDA 33131

TELEPHONE (305) 358-6363

FACSIMILE (305) 358-1221

FID# 65-0340687

November 7, 2014

Peter D. Russin

Peter Russin, Receiver
 200 South Biscayne Blvd.
 Suite 3200
 Miami, FL 33131

Attention:

Matter #: 5522-1

Invoice #: Sample

PREBILL

RE: Russin, Peter - Receiver of Partners in Health Care Association, Inc. d/b/a Partners in Health Care, Inc. and United Solutions Group Inc. d/b/a Debt Relief Experts, Inc. and their subsidiaries, affiliates, successors and assigns re: FTC v Partners in Healthcare Assoc., Inc. et al., 14-23109 CIV-SCOLA

DATE	LAWYER	DESCRIPTION	RATE	HOURS		FEE
August 25, 2014	PDR	Meeting with FTC representatives re: order appointing receiver and preparation for executing order on defendants; Review and study Temporary Restraining Order, complaint, exhibits; plan for executing on order in WI and FL; TC w accountant,	\$610.00	6.60	B W	\$4,026.00
	LP	Review and research first day requirements for receivers (1.0); analysis of related case file (0.7)	\$295.00	1.70	B W	\$501.50
	SBG	Prepare for and attend meeting with FTC attorneys and staff. .8 Work on prep for matter (immediate "to do" items), and takedown on wednesday in Miami and Wisconsin. .6	\$475.00	1.40	B W	\$665.00
	PH	Attention to review and profile case file documents.	\$205.00	1.40	B W	\$287.00
August 26, 2014	PDR	Prepare for take over of businesses and related matters; travel to WI; Prepare for executing TRO;	\$610.00	11.50	B W	\$7,015.00

EXHIBIT A

	LP	Further analysis of TRO (0.7); expansion of to-do list for receiver (0.4) and related research (0.3). Analysis of required documents for initial breaking (1.1); call with trustee and preparation for raid (0.4)	\$295.00	2.90	B W	\$855.50
	SBG	Prepare for shut down of company, tomorrow. 2.7 prepare for meeting with police / FTC, tomorrow .5 review court filings. .5	\$475.00	3.70	B W	\$1,757.50
	JR	Review TRO for entity names and research entities on Wisconsin Division of Corporations website.	\$205.00	0.30	B W	\$61.50
	LT	Review TRO, fact sheet and docs provided by FTC. Prepare questionnaire. Prepare task list. Telephone conferences with locksmiths. Attention to calendar. Prepare for raid. Conference call.	\$215.00	7.20	B W	\$1,548.00
August 27, 2014	PDR	Attend meeting with FTC and law enforcement in WI; Execute TRO at PIHC in WI; Coordinate efforts in Miami; Handle numerous matters associated with execution of TRO; Exchange emails with local counsel; Exchange emails with Ed Shohat re: affiliate issues; consider related legal issues;	\$610.00	10.50	B W	\$6,405.00
	LP	Prepare for and attend shutdown of business (4.9); strategic planning as to next steps (0.5); research concerning meaning of affiliate (1.2); call with Receiver re same (0.3); begin draft memorandum re shutdown findings (0.8)	\$295.00	7.70	B W	\$2,271.50
	SBG	Prepare for and attend shut down of United Solutions Group, with FTC and other law enforcement. 5.0	\$475.00	6.60	B W	\$3,135.00

Follow up, and begin memorializing from the shut-down. .8
Multiple communications with defendants' counsel re 'affiliate' entity, and other items. .5 consider issues re same, including communications with Receiver. .3

	LT	Prepare for and attend raid. Search office, desks, drawers. Conferences with FTC personnel. Draft list of items required. Draft Day 1 memo. Locksmith issues.	\$215.00	10.00	B W	\$2,150.00
	PH	Email and telephone calls with locksmiths in Miami and WI re: TRO.; Online research on sunbiz re: business entity names and ownership.	\$205.00	0.90	B W	\$184.50
	MV	Review Order and determine additional deadlines; schedule and circulate conference call information; calendar.	\$190.00	0.10	B W	\$19.00
August 28, 2014	PDR	Continue review of business operations and meeting with key personnel; TCs with John Schuster re: TRO compliance; Meeting with Gary Kieper re: various matters; TC w Keith Grumer, counsel to Kieper and PIHC; exchange emails with Grumer;; Conf calls with Ed Shohat and Gary Ivens re: affiliate issues and related matters; Coordinate business matters; return to Miami;	\$610.00	14.50	B W	\$8,845.00
	LP	Complete narrative notes from shutdown (1.0); email with receiver re same (0.2); review LT to-do lists, questions, etc. (0.3); call with receiver concerning compliance (0.3); review	\$295.00	5.90	B W	\$1,740.50

	first-day notes from LT, SG (0.3); begin drafting initial report (.9); prepare for and attend call with receivership defendants re banestral and compliance (0.5); analysis of secretary of state filings (1.0); emails with prospective accountant (0.3); continued drafting of initial report (0.7); review bank freeze list (0.2); email to Julio Jiron, CPA (0.2)				
SBG	Multiple communciations with receiver re status. .5 Work on organization of materials from yesterday's shut-down. .2 Prep and T/c (10 am) with LP and and Chirs Brown from FTC, raising and discussing issues from Shohat on Bandedstral / USG / Vargas. .3 Prepare for and attend noon call with defendants, defendants counsel (x3) and Receiver. .7 Work on bond, notice of filing. .2 communicate with landlord and consider issues re same. .2	\$475.00	2.10	B W	\$997.50
LT	Continue searching office and review search results. IT issues. Exchange emails re certificates of insurance.	\$215.00	12.80	B W	\$2,752.00
MR	Receipt and review documents; profile accordingly	\$150.00	0.10	B W	\$15.00
PH	Online research re: multiple entities.	\$205.00	3.50	B W	\$717.50
IH	Update contact list; Receipt, review and profile CD enclosing documents from the FTC re: Exhibits PX 1-47; Receipt, review and profile Bond of Receiver; continue updating contact list; Draft Notice of Filing	\$150.00	1.40	B W	\$210.00

August 29, 2014	PDR	Bond; Draft Oath of Receiver; Draft Notice of Filing Oath of Receiver. Review GL of PIHC, Tri Resource and HC and consider various issues; Review Enrollment 123 reports; Consider issues re: document preservation and related matters; Review retainer agreement with local counsel in WI; TC w John Menn re: documents, items in safe, dealing with office issues and related matters; Inspect Miami offices; Several TCs re: payroll and related issues for WI entities; TC w Gary Ivens re: status of various matters re: WI and Miami entities including issues with Banestral; Several TCs with Rose Thompson or Associated Bank re: accounts and transfer process;; Conference Call with Jorge Calil and Bruce Rogow etc. re: Banestral and clients decision to close USG and related matters; Exchange emails with Keith Grumer re: issues with PIHC, HC and Tri Resources Group;	\$610.00	7.30	B W	\$4,453.00
	LP	Attention to email from defendant's counsel (0.1); bank freeze letters (0.4); scope of receivership (0.2); revisions to letters (0.5); prepare for and attend phone call with defendants (0.5); attention to issues concerning customer complaints (1.2); attention to further issues concerning bank freezes (0.8); attention to issues concerning banestral (1.0)	\$295.00	4.70	B W	\$1,386.50

SBG	-multiple communications with prop manager at 28 W Flagler re getting information and status..3 -Communicate with defendants' counsel re (1) insurance; (2) TRO; (3) required disclosures; and (4) other items, prior to scheduled conf call. .4 -work on bank letter issues. .2 -multiple communications with receiver re status. .6 -go with receiver to visit the site. .8 -Work on motion for limited relief from court, re employees. .8 -Scheduled conf call with defendants counsel, and further communications with defendants' counsel, re scope of receivership and other status items. .6	\$475.00	3.40	B W	\$1,615.00
JR	Review documents on PIHC Reports disk brought by Receiver from Wisconsin office and profile documents into document database.	\$205.00	1.10	B W	\$225.50
LT	Exchange numerous emails re asset freeze, insurance, pending items, contacts, after hours access, landlord issues.	\$215.00	2.90	B W	\$623.50
PH	Attention to case management issues and action plan and review and organize documents collected from WI office (3.2) Multiple telephone calls and email correspondence with mega vacations customer (.8) Review TRO and initial draft app to employ local counsel in WI (1.3))	\$205.00	5.30	B W	\$1,086.50
IH	Continue updating contact list; Draft Receiver's Motion for Authorization to Make	\$150.00	1.00	B W	\$150.00

Certain Limited Payments to Employees, In the Receiver's Discretion; Receipt, review and profile various tax returns; Receipt and review facsimile re: bank contact and payroll information.

	MV	Draft letter to Bank and other Entities enclosing document; prepare mail merge table with addresses, faxes and emails; prepare mail merge of letter; prepare mail merge of fax cover sheets; profile all.	\$190.00	3.00	B W	\$570.00
August 31, 2014	PDR	Review emails and documents from counsel; Review SIC press notice re: Mega Vacations out of Columbia; TC w Gary Ivens re: various issues;	\$610.00	0.90	B W	\$549.00
	SBG	-Review, consider issues and communicate with Receiver regarding (1) Affidavit of Jaime Vargas and Banestral, (.4) (2) other materials provided by defendants and Vargas; (.3) (3) leases provided by landlord; (.3) (4) communications with financial institutions; (.2) (5) documents to be filed with the court; (.2) and (6) september 4th hearing. (.3) -communicate with Receiver and FTC re receivership entities. .4	\$475.00	2.10	B W	\$997.50
September 1, 2014	PDR	Exchange emails with Keith Grumer; Review pleadings to be filed per TRO including notice of Oath and Bond;	\$610.00	0.40	B W	\$244.00
	LP	Attention to various emails concerning Banestral and compliance with TRO (0.5); work on initial report (1.8)	\$295.00	2.30	B W	\$678.50
	SBG	Review communications from FTC and defendants counsel, Campion and	\$475.00	0.30	B W	\$142.50

		Grumer, re upcoming 9/4 hearing and related issues. .3				
	LT	Prepare notes and organize files. Review search results and due diligence reports.	\$215.00	1.10	B W	\$236.50
September 2, 2014	PDR	Review and revise initial report; TC w John Aiken re: documents needed; Consider operations issues including insurance, office maintenance issues etc.; TC w May Macaluso, counsel to PIHC re: TRO and related matters; Exchange emails with John Menn re: landlord issues; Communicate with Gibraltar bank officer re: opening receivership accounts;	\$610.00	2.90	B W	\$1,769.00
	LP	Revisions to initial report (1.5); calls with counsel for banks (0.5); meet with receiver concerning results of WI shutdown (1.1); incorporation in initial report (1.1); review and revise notice of appearance, affidavit, notice of filing bond (0.4); attention to insurance issues (0.3); attention to interrelatedness of various entities (0.8); final revisions to first draft of monitor's initial report (1.9)	\$295.00	7.60	B W	\$2,242.00
	LT	Review numerous emails and docs, organize same. Update pending items memo. Revise notes. Email May Macaluso re certificates of insurance. Email Matthew K. Kasdorf re lease in WI. Email and telephone conference with Jenny Bensimon re Flagler office and access card. Attention to bank account and email to Ana Olarte. Organize files. Handle mail. Research	\$215.00	10.10	B W	\$2,171.50

entities and create spreadsheet.

PH	Work on draft app to employ MRB and local counsel in WI. Multiple calls from employees and MegaVacations customer. Meeting with Banestral employee. Further attention to review of documents received relating to Receiver's visit to WI office and profile same. Draft Notice of Appearance.	\$205.00	4.80	B W	\$984.00
IH	Update contact list; Revise Notice of Filing Bond; Revise Oath of Receiver; download and profile all pleadings filed to-date.	\$150.00	0.70	B W	\$105.00
MV	Assemble and profile full documents of each letter mailed/emailed/faxed or Fedexed on 8-29-2014	\$190.00	0.30	B W	\$57.00
PDR	Review and revise preliminary report; Prepare for hearing; Review BigMedia invoices from creditor of USG;	\$610.00	2.60	B W	\$1,586.00
LP	Attention to S Genet revisions to preliminary report. (0.3) Consolidation of exhibits in preparation for hearing (0.7); revisions to report (1.9); phone call to chambers (0.2); finalize report (0.2); serve same (0.1); draft and file certificate of service (0.5)	\$295.00	4.80	B W	\$1,416.00
SBG	Work on preliminary report. .5 prepare for hearing tomorrow. .3 review and have communications with defendants' counsel and FTC. .5	\$475.00	1.30	B W	\$617.50
LT	Organize pictures taken from raid. Prepare exhibits for initial report. Email J. Menn re access for	\$215.00	6.50	B W	\$1,397.50

September 3,
2014

cleaning and mail. Exchange emails with Martha Vera re assets, FEINs, and tax returns. Review numerous emails, organize files, and update pending items memo. Update contact list. Review preliminary report of receiver. Respond to several emails from Receiver. Exchange email with J. Bertrand at Code Enforcement. Review WI lease and amendment. Begin creating creditor lists.

	MR	Receipt and review Answer of the Trustee dated 8-28-14 filed by Bruce Mountjoy (RBS Citizens Bank, N.A.); profile [.10]; Finalize and efile Notice of Appearance of Lawrence Pecan, Esq.; finalize and efile Notice of Filing Bond [.60]	\$150.00	0.70	B W	\$105.00
	PH	Attention to forwarding mail from WI to Receiver's Miami office. Fielded calls from United Solutions employees. Update to phone log tracking chart. Review and profile documents received.	\$205.00	1.30	B W	\$266.50
	IH	Receipt, review and profile facsimile from Amanda Paduano from Bank of America re: accounts frozen due to TRO; Finalize Oath of Receiver; Finalize and E-file Notice of Filing Oath of Receiver; Finalize and E-file Preliminary Report of Receiver; Prepare hearing binders for hearing scheduled on September 4, 2014.	\$150.00	1.30	B W	\$195.00
September 4, 2014	PDR	Prepare for and attend hearing on order to Show Cause on Preliminary Injunction; Consider actions	\$610.00	5.40	B W	\$3,294.00

	to take and information needed re: Banestral and affidavit with representations needed; Consider issues re: access for Gary Kieper to WI offices; exchange emails with Keith Grumer re: requested access; Email John Menn re: logistics;				
LP	Prepare for and attend hearing on preliminary injunction (4.2); discuss and analyze 'to-do' list (0.5); call to local counsel concerning section 754 compliance (0.3)	\$295.00	5.00	B W	\$1,475.00
LT	Receipt, docket and review pleadings filed. Review numerous emails. Organize files. Exchange emails with local counsel in WI re landlord, rent and business premises. Exchange emails with FTC's forensic IT re Flagler premises IT system. Telephone conferences with Rhysa Vargas re info/docs required for Receivers review re Banestral business. Telephone conference with Kristy Ness (former employee of PIHC). Update global to do list. Take copious notes. Prepare for on-site meeting at Flagler premises. Prepare affidavit in support of Banestral operating. Prepare notes for receiver. Attend meeting at Flagler premises and review records.	\$215.00	12.30	B W	\$2,644.50
PH	Field calls from Banestral and United Solutions employees. Update tracking chart.	\$205.00	0.80	B W	\$164.00
IH	Receipt, review and profile correspondence from Shymeka Hunter re:	\$150.00	0.10	B W	\$15.00

Worldpay US, Inc. in receipt of TRO.

September 5, 2014	PDR	Review affidavits and exhibits from Banestral re: independant operations and related matters; Consider various issues re: turnover to Banestral; Consider issues re: access to Gary Kieper to WI offices;	\$610.00	1.50	B W	\$915.00
	SBG	Communicate with counsel for Landlord, Mark Godlstein, re status. .3 Review status of yesterday's hearing and issues with defendant persons and entities, and Banestral, going forward. .5 Review new communications and affidavits re same. .4	\$475.00	1.20	B W	\$570.00
	LT	Receipt, docket and review pleading filed. Revise and finalize affidavit. Revise and finalize notes re meeting and Banestral. Draft report. Draft turnover letter to Banestral. Arrange for locksmith and securing USG assets at Flagler. Telephone conference with Cindy at local counsel's office. Exchange emails with R. Vargas. Exchange emails with Mark Goldstein. Telephone conference with Keith Grumer. Numerous emails about access to premises in WI. Update pending items memo. Handle flash drive from Aiken FTC. Organize files.	\$215.00	9.40	B W	\$2,021.00
	PH	Field calls from multiple employees of USG. Prepare spreadsheet containing contact/SSN/estimated wages owed/ etc. Attention to change of address forms for health care entities.	\$205.00	1.90	B W	\$389.50

	IH	Update binder re: status conference scheduled on September 8, 2014.	\$150.00	0.30	B W	\$45.00
September 7, 2014	PDR	Review draft Receiver's Report as to Banestral;	\$610.00	0.50	B W	\$305.00
	LP	Call concerning subsequent report on Banestral (0.4); attention to litany of emails concerning reopening Banestral (0.4); revisions to supplemental report (0.5); analysis of discovery issues and comparison to requirements in TRO; (0.3); email re same (0.2)	\$295.00	1.80	B W	\$531.00
	LT	Revise receiver's report re Banestral operations.	\$215.00	0.50	B W	\$107.50
September 8, 2014	PDR	Review and revise Receiver report; Consider issues with WI access to Keiper etc.; Review transcript of hearing on Order to Show Cause; Review and revise proposed order on Banestral; Consider notice to PIHC customers and motion for approval and related matters; TC w Gary Ivens and Christopher Brown re: various issues; Revise draft notice to consumers of PIHC; Revise motion to approve notice procedures; Consider motion to extend receivership of PIHC to Tri Resources and Senior Advantage; Review proposed preliminary inj. submitted by FTC to Court;	\$610.00	4.30	B W	\$2,623.00
	LT	Receipt, docket and review pleading filed. Email re expiration of TRO per original Order. Finalize receiver's report re operations of Banestral. Attention to request for access to cloud accounts from FTC. Emails and telephone conferences with local counsel in WI. Email	\$215.00	9.90	B W	\$2,128.50

and telephone conference with Darrick of WI IT for PIHC. Review letters. Update memos. Organize numerous files. Prepare notification letter to customers (members). Draft motion to approve same. Review emails. Read transcript. Consider and begin drafting motion to expand scope of receivership to certain affiliates. Handle W-9s. Exchange emails with CPA.

PH	Draft cover letter to Appleton Post Office. Telephone call from USG employee re: contact info and wages owed. Return calls to USG employees who left message on Friday 9-5-14. Update contact spreadsheet.	\$205.00	0.70	B W	\$143.50
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IH	Receipt, review and profile Preliminary Injunction Transcript from September 4, 2014; Receipt, review and profile correspondence from Rachel Rosenfeld from Charles Schwab, Jean Holewinski from Fox Communities Credit Union and Monique Foust from Merrick Bank.	\$150.00	0.40	B W	\$60.00
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September 9,
2014

PDR	Review and revise motion re: receivership of affiliates, notice to consumers and related relief; Consider discovery process, Consider issues re: removal of assets from premises, liquidation and related matters; Consider numerous related administrative matters;	\$610.00	1.40	B W	\$854.00
LP	Analysis of Stipulated Preliminary injunction with respect to Banestral (0.3); attention to draft PIHC injunction (0.3); revision of	\$295.00	4.00	B W	\$1,180.00

various pleadings concerning Banestral (0.3) and broadening scope of receivership (0.2); revisions to various notices to creditors (0.4); draft "postcard" in Spanish (.8); Meetings with receiver concerning: requests for authority for certain actions (0.5); plan vis a vis certain entities (0.5); disposition of property (0.3); parties' requests of receiver; finalize and file report (0.2); attention to email concerning TRO compliance (0.1); attention to website port issues (0.1)

SBG	Communicate with Receiver re status, and consider issues re moving forward. .3	\$475.00	0.30	B W	\$142.50
LT	Receipt, docket and review pleadings filed. Revise motion to expand PI to include PIHC affiliates and draft proposed order. Review correspondence. Exchange emails with David Greenblatt. Email Gibraltar W9s re receivership bank accounts. Attention to pending items. Extensive review of docs and organize files. Consider CPA to file 2013 USG tax return. Update to do list. Handle mail. Review info and docs from Cindy Krutke from the WI site.	\$215.00	8.70	B W	\$1,870.50
PH	Work on draft spanish letter to clients/members/creditors re: notice of appointment of receiver.	\$205.00	0.60	B W	\$123.00
MV	Draft Letter to Bank with detailed account information and enclosing TRO.	\$190.00	0.10	B W	\$19.00
PDR	Review proposed PI (corrected) and TC w Gary Ivens and Chris Brown re:	\$610.00	1.80	B W	\$1,098.00

September 10,
2014

	ruling by court re: PIHC and related matters; Letter to JPMorgan re: transfer of funds from USG account; Review revised PI; Review Stipulated Permanent Inj for USG and consider actions to take re: same; Review Mercedes title for Mr. Kieper; Consider website and notice issues;			
LP	Attention to entered Preliminary junction (0.3); email concerning entry of order (0.1); emails concerning and revisions to bank letter re tri resources (0.3); begin drafting combined motion re clarification of authority (.8); attention to email from FTC with corrected injunction (0.3); analysis of same vis a vis affiliates (0.3); analysis of transcript to determine specific ruling as to PIHC affiliates (0.2); analysis of revised corrected preliminary injunction for sufficient affiliate description and as to shutting down entities (0.5); email to FTC concerning access to enrollment 123 (0.3); attention to various emails concerning mercedes (0.2); begin parking website (0.2)	\$295.00	3.50 B W	\$1,032.50
LT	Receipt, review and docket pleadings filed. Email re Mercedes title. Review proposed corrected PI re PIHC entities. Handle mail. Update creditor body table. Update pending items. Draft letter to JPMorgan Chase re turnover of Debt Relief bank account funds. Telephone conference with insurance agent re Certificate Holder.	\$215.00	5.40 B W	\$1,161.00

Telephone conference with CPA re USG 2013 tax return. Consider items to provide to Mukamal for forensic accounting analysis. Telephone conference with employee of Health Center.

September 11, 2014	MV	Revise and finalize letter to Bank.	\$190.00	0.10	B W	\$19.00
	LP	Emails concerning terminating employees (0.2); entry of Banestral order (0.1); analysis of open action items concerning website (0.3) and liquidation (0.9); phone call with associated bank re tri resource account (0.3); work on subpoena re same (0.3)	\$295.00	2.10	B W	\$619.50
	LT	Exchange emails re Ken Jakubek and his employment/subsidized housing. Handle mail. Organize files. Consider motion to liquidate assets in WI. Update pending items memo. Review docs provided by Cindy from local counsel at WI site.	\$215.00	6.70	B W	\$1,440.50
September 12, 2014	PH	Fielded call from USG employee. Update USG employee spreadsheet. Prepare subpoena of Associated Bank documents.	\$205.00	1.40	B W	\$287.00
	PDR	TC w Nicholas Stevens re: undisclosed asset (boat) etc.; Consider calls re: payroll claims;	\$610.00	0.40	B W	\$244.00
	LP	Attention to subpoena issues (0.3); email with associated bank (0.1); emails concerning various passwords, etc. (0.1); analysis and emails with receiver concerning payment to Grumer and Macaluso (0.5); begin drafting letter to Grumer and Macaluso (1.5)	\$295.00	1.50	B W	\$442.50
	LT	Receipt and docket pleading filed. Email re PI and	\$215.00	5.10	B W	\$1,096.50

turnover of cash in bank accounts. Email re 4TB forensic images. Extensive search and email re logins/passwords. Organize files. Update pending items memo.

	MR	Prepare and serve Notice of Filing Subpoena to be Served on Associated Bank; calendar deadline accordingly	\$150.00	0.40	B W	\$60.00
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	PH	Attention to final prep of subpoena to Associated Bank.	\$205.00	0.20	B W	\$41.00
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September 13, 2014	PDR	Consider funds removed from Tri Resource account after entry of TRO and related matters; Consider demand letter to Grumer and Keiper re: same;	\$610.00	0.40	B W	\$244.00
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September 14, 2014	LT	Review numerous emails, review docs, organize files, attention to calendar and update pending items memo.	\$215.00	2.90	B W	\$623.50
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September 15, 2014	PDR	Review and revise demand letter to Grumer re: funds paid by Tri Resource; Review draft 2013 tax return of USG; TC w Robert Villar, accountant re: same; Sign return; Consider tax refund due; Review and revise motion for approval of notice to customers; Consider numerous matters including notice to employees, pending litigation, account funds transfers etc.; Exchange emails with John Menn re: employment issues; Consider claim for return of deposit re: contract to purchase WI office building; Review financial disclosure by Kieper;	\$150.00	2.80	B W	\$420.00
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	LP	Finish letter to Grumer and Macaluso (0.3); email to receiver re same (0.1);	\$295.00	6.90	B W	\$2,035.50
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research concerning effectiveness date of ex parte restraining orders (0.7); meeting with receiver (1.2); revise, finalize and transmit letter (0.4); call with broker concerning not-yet closed real estate transaction (0.2); email to receiver re same (0.2); draft motion to approve notice(1.0); revise notices (0.2); letter to associated bank concerning unfrozen accounts (0.5); letter to north shore bank concerning closing accounts (0.5); emails to M Macaluso concerning possible privileged documents (0.6); emails w Associated Bank concerning GMRTL accounts (0.5); email to Receiver re same (0.1); review Receiver's changes to notice motion (0.2); finalize and file same (0.5)

LT	Review docs emailed from May Macaluso on 9/12 and organize files. Update pending items memo and prepare for meeting. Attention to pending items. Numerous calls with PIHC employees. Draft letter to employees. Review banking/password notes.	\$215.00	5.10	B W	\$1,096.50
MR	Finalize and send Demand Letter to Grumer & Macaluso; calendar deadline to respond	\$150.00	0.10	B W	\$15.00
IH	Meet with LT to go over all deadlines re: ECF No. 31, 32, 34, 35 and 36; calendar deadline accordingly re: ECF No. 34; Prepare letter to Robert Villar from Villar Enterprises, Inc. re: original executed IRS e-file Signature Authorization for	\$150.00	0.50	B W	\$75.00

		Form 1120 re: United Solutions Group, Inc.				
September 16, 2014	PDR	Consider deposit to Associated Bank account and related matters; Review motion re: notice; Consider purchase deposit issue with LL in WI and potential terms of resolution;	\$610.00	0.90	B W	\$549.00
	LP	Phone call with employee (0.2); email to K Reginator re continued working for receiver (0.1) further emails re same (0.1); phone calls with Authorize.net (0.9) Associated Bank(0.4), and Receiver concerning accepting \$8800 in funds (0.2).	\$295.00	1.90	B W	\$560.50
	SBG	Consider issues re \$9k payment and acceptance. .2	\$475.00	0.20	B W	\$95.00
	LT	Receipt, review and docket pleading filed. Telephone conference with Manuela Esparza re inactive member list re PIHC. Telephone conference with former employees and update phone log. Review numerous docs provided by FTC and emails. Organize files. Update pending items memo. Telephone conference with Rahysa Vargas re offer to purchase furniture of USG.	\$215.00	4.70	B W	\$1,010.50
	IH	Prepare facsimile cover sheet to Authorize.net re: TRO.	\$150.00	0.10	B W	\$15.00
September 17, 2014	PDR	consider issue re: return of deposit on sale contract; Exchange emails with Robert Villar re: final return for USG; Consider pending case by plaintiff Norman and stay; Consider inquiries from former employees; Review Capital One Card invoices for charges by Kieper etc.; Consider issues	\$610.00	1.30	B W	\$793.00

		with deposits and related matters with Associated Bank;				
LP		Review of non-opposition to notice motion (0.2); email concerning payment of post-receivership assistants (0.1); emails with associated bank concerning subsequent deposits (0.3); email to receiver concerning paying employees (0.1); phone call with chambers concerning proposed order (0.2); emails faxes and phone calls with Startlogic to effect transfer of website (0.5); attention to emails from starlogic concerning migrating servers (0.3)	\$295.00	1.70	B W	\$501.50
LT		Receipt, review and docket pleading filed. Exchange emails re assets of USG in storeroom. Consider abandonment of same. Attention to opening receivership bank accounts and emails re same. Email COAL re turnover of bank funds at Chase belonging to USG. Email Gibraltar re accounts to be opened. Attention to docs received by Capital One in response to subpoena. Update phone log. Attention to employee notification letter.	\$215.00	2.90	B W	\$623.50
IH		Receipt, review and profile correspondence from Karen M. Parson from Capital One re: document production in response to subpoena; Prepare facsimile cover sheet to StartLogic Legal Department re: TRO.	\$150.00	0.30	B W	\$45.00
MV		Add employees as potential creditors to creditor body table.	\$190.00	2.00	B W	\$380.00
PDR		TC w Robin Jacobs of WI Office of Comm of Ins;	\$610.00	0.70	B W	\$427.00

September 18,
2014

	Reveiw emails from Robin Jacobs re: notice and potential claims process administration etc.; Review WI auction proposal;				
LP	Attention to orders and deadlines set by court (0.1); research as to owner of triresourcegroup.com TLD (0.4); attention to Yahoo compliance policies(0.1); emails to and from Banestral landlord concerning collection of rent (0.2); draft initial website (0.5); further communication regarding servers (0.7); emails concerning auction of property (0.2); subsequent negotiations of settlement as to lease and escrow (0.5); email to yahoo (0.2); draft proposed order on notice motion (0.2); review response to Notice motion (0.4); discuss with Receiver (0.2); begin drafting Reply (1.4)	\$295.00	5.20	B W	\$1,534.00
SBG	Consider issues re frozen monies. .2	\$475.00	0.20	B W	\$95.00
LT	Receipt, docket and review pleading filed. Exchange email with bank re names of new accounts. Exchange emails with John Menn re assets and potential auction/sale. Attention to creditor body table. Email Cindy Krutke re leases and property not belonging to receivership entities. Review subpoenaed docs from Capital One. Continue review of litigation search results. Research potential judgment assets. Organize files. Update pending items memo. Banking issues. Attention to creating	\$215.00	6.90	B W	\$1,483.50

		creditor body table. Review and revise invoices.				
	MR	Prepare fax to Yahoo Legal Compliance with attachments [.10]; prepare proposed order on Receiver's Expedited Motion for the Entry of an Order Approving the Notice to be Sent to Plan Beneficiaries (ECF No. 38) [.20]	\$150.00	0.30	B W	\$45.00
	IH	Receipt and review Paperless Order re: ECF No. 41; calendar deadlines accordingly re: same; Receipt and review Paperless Order re: ECF No. 42; calendar deadlines accordingly re: same.	\$150.00	0.20	B W	\$30.00
	MV	Continue to add employees as potential creditors to creditor body table.	\$190.00	2.20	B W	\$418.00
September 19, 2014	PDR	consider issues raised by Keiper re: notice motion and response to same; Review disclosures from Kieper's counsel; consider limited value of USG assets;	\$610.00	1.30	B W	\$793.00
	LP	Further correspondence with WIX web host concerning injunction vis a vis myunitedsolutions domain (0.4); attention to customer complaints posted on Receiver's site (0.2); revisions to reply (0.3); research local rule concerning filing hearing transcript (0.1) revisions to proposed order (0.3); email with associated bank concerning closing accounts (0.1); file same (0.2); email to chambers re same (0.2); attention to additional customer complaints (0.1); research concerning authority for turnover of	\$295.00	5.50	B W	\$1,622.50

		property (0.4); draft motion (3.2)				
	LT	Receipt, review and docket pleading filed. Email Cindy Krutke re status of access and ownership of personal property. Review and handle account signature cards. Review and handle 2013 IRS tax documents re USG. Organize files. Continue review of due diligence. Review and respond to several emails. Leave message for customer in response to message left on website. Consider ownership of assets. Research tax preparer. Review litigation dockets and consider notices of stay. Update global memo.	\$215.00	6.40	B W	\$1,376.00
	MV	Finish adding employees as potential creditors to creditor body table.	\$190.00	2.80	B W	\$532.00
September 21, 2014	LT	Receipt, review and docket pleading filed. Update pending items memo. Revise invoice. Continue review of subpoenaed documentation.	\$215.00	1.10	B W	\$236.50
September 22, 2014	PDR	Review draft motion for turnover of funds paid to Grumer;	\$610.00	0.50	B W	\$305.00
	LP	Email to Receiver concerning Grumer and Macaluso motion (0.2); attention to service issues re shutdown of website with yahoo, register.com, etc. (0.8); revisions and finalize turnover motion (1.5); analysis and correspondence concerning stay issues (0.2); bank account openings (0.1); attention to checks sent by North Shore Bank (0.2)	\$295.00	3.00	B W	\$885.00
	LT	Email re closing account no. *8249 at JP Morgan Chase Bank, N.A. Attention to	\$215.00	5.50	B W	\$1,182.50

		website and send replies. Attention to gmail account and send replies. Handle mail. Consider notices to various entities. Revise litigation stay letter. Meet with David Shanks at Gibraltar Bank re receivership accounts.			
	MR	Research Yahoo contact information and prepare detailed email to LEP re: same [.20]; Research register.com legal contact information and prepare detailed email to LEP re: same [.20]; receipt and review correspondence from North Shore Bank enclosing checks; profile [.10]; revise, finalize and efile Motion for Turnover of Funds [.30]	\$150.00	0.80	B W \$120.00
	PH	Follow up call to Appleton, WI post office re: change of address notices. Field call from Mr. Cabrera re: status of paycheck.	\$205.00	0.40	B W \$82.00
	IH	Receipt, review and profile correspondence from Anne Young from Village Bank re: Village Bank not holding money or accounts for Defendants'.	\$150.00	0.10	B W \$15.00
	MV	Draft letter re stay of pending litigation.	\$190.00	0.20	B W \$38.00
September 23, 2014	PDR	Review order and consider noticing issues; Review website notice;	\$610.00	0.30	B W \$183.00
	LP	Call with C Franzek (0.2); attention to emails concerning opening bank accounts(0.1); Attention to email concerning tri resources group DNS (0.2); ensure swap effective (0.1)	\$295.00	0.60	B W \$177.00
	LT	Receipt, review and docket pleading filed. Review order entered by Court re noticing. Consider form merge data. Exchange emails re affidavit	\$215.00	5.90	B W \$1,268.50

of ownership to retrieve personal items from WI business premises. Revise invoices. Attention to pending items memo. Review and organize docs. Exchange emails re check closing/turning over cash in Chase account of USG. Continue revising invoices.

September 24,
2014

MV Research Plaintiff Attorney information for automatic stay letters. \$190.00 0.50 **B W** \$95.00

PDR Consider FTC's position on turnover motion; \$610.00 0.10 **B W** \$61.00

LP Attention to filed pleadings and service issues for notices (0.7); draft demand email to Chase (0.3) \$295.00 1.00 **B W** \$295.00

LT Receipt, review and docket pleading filed. Email Cindy re postage meter at WI business premises. Prepare customer service list for notice. Attention to website and receiver emails. Handle mail and organize files. \$215.00 4.50 **B W** \$967.50

MR Assist with mail merge \$150.00 0.50 **B W** \$75.00

IH Meet with LT regarding customer service list in preparation to serve Order Granting Receiver's Expedited Motion for Entry of an Order Approving Notice to be Sent to Beneficiaries of Plans Sold or Administered by Partners In Health Care Association Inc. \$150.00 0.60 **B W** \$90.00

MV Finish researching Plaintiff Attorney information for automatic stay letters \$190.00 0.60 **B W** \$114.00

September 25,
2014

LP Attention to notice of stay of proceedings issues (0.2); meeting with Receiver's administrative assistant concerning claims process and other open issues. (0.6) \$295.00 1.00 **B W** \$295.00

		update pleadings on public website (0.2)				
	LT	Consider pending items. Handle mail. Attention to website and emails. Receipt, review and docket pleading filed. Organize files. Exchange emails with Aiken. Review labels and notice per Court Order to customers.	\$215.00	3.40	B W	\$731.00
September 26, 2014	LP	Attention and response to defrauded customer complaints (0.5); Attention to list of pending litigation (0.2); email to Wisconsin counsel re same (0.2); emails to business bank concerning lease (0.4)	\$295.00	1.30	B W	\$383.50
	LT	Handle emails and website. Update logs.	\$215.00	2.10	B W	\$451.50
September 27, 2014	LP	Research as to whether contempt must be wilful	\$295.00	0.50	B W	\$147.50
September 28, 2014	PDR	Review numerous emails and consider open matters;	\$610.00	0.90	B W	\$549.00
	LT	Receipt, review and docket pleadings filed. Review numerous docs and handle mail. Organize files. Update pending items memo. Invoices.	\$215.00	4.10	B W	\$881.50
September 29, 2014	PDR	TC w disgruntled customer;	\$610.00	0.20	B W	\$122.00
	LT	Telephone conference with Matthew Cole of WorldPay and email re same. Prepare correspondence to: UI Local Offices re Separation Notices, Dept. Of Workforce Development, Customers returning cashier's checks/money orders, Mark C. Kuhls of PRAM Insurance Services, Inc., Winnebago County Child Support Agency. Emailed Hurley re certificate holder on insurance policy and update memo.	\$215.00	6.40	B W	\$1,376.00

	IH	Receipt and review Paperless Order ECF No. 49 re: Receiver's Motion for Turnover of Receivership Funds; calendar deadlines accordingly re: same.	\$150.00	0.10	B W	\$15.00
September 30, 2014	PDR	Consider options for dealing with assets of PIHC entities and related matters; Exchange emails with local counsel re: same;	\$610.00	0.40	B W	\$244.00
	LP	Review public records and litigation search from WI counsel (0.2); email to WI counsel re status of cases (0.1); emails with receiver concerning auction proposals (0.2)	\$295.00	0.50	B W	\$147.50
	LT	Exchange emails re storage/auction and leased postage meter.	\$215.00	0.20	B W	\$43.00
	LT	Handle emails and website. Organize files. Review court ordered attachments.	\$215.00	3.10	B W	\$666.50
October 1, 2014	PDR	TC w Shymeka Hunter, counsel for Worldpay re: PI and related issues including charge backs etc.; Email to Ms. Hunter re: same;; Telephone call with John Menn re: process for closing office and selling assets and related matters; Review details of closing process from John Menn; Review response to motoin for turnover filed by Grummer; Review email from Robin Jacobs re: claims process;	\$610.00	1.70	B W	\$1,037.00
	LP	Review Grumer and Macaluso response (0.3); discuss same with Receiver (0.1); call with WI counsel concerning auction procedures (0.4); gameplan as to same (0.1)	\$295.00	0.90	B W	\$265.50
	LT	Exchange emails re WorldPay. Handle emails and website. Review and categorize mail. Update	\$215.00	5.20	B W	\$1,118.00

		memo. Update contacts. Update creditor body table. Consider notice to employees. Attention to taxing authorities. Attention to Enrollment 1-2-3 total spreadsheet data.				
October 2, 2014	PDR	Execute signature cards to open receivership accounts; Review factual allegations by Grumer and Keiper re: motion for turnover; Review emails re: same; Consider reply to same and seeking order to show cause for contempt; Review information from Worldpay	\$610.00	1.60	B W	\$976.00
	LP	Further analysis of GM response and outline of reply (0.4); attention to worldpay emails (0.2); meet with Receiver concerning same (0.3); phone call with FTC counsel re same (0.3); attention to various letters to send to creditors (0.5)	\$295.00	1.70	B W	\$501.50
	LT	Receipt, review and docket pleadings filed. Handle mail. Organize files. Handle imaged external hard drive return. Open new receiver accounts and prepare deposits and check registers. Attention to correspondence in draft. Prepare to finalize.	\$215.00	4.10	B W	\$881.50
	MR	Prepare fax to Department of Workforce Development; profile [.10]; finalize correspondence and prepare fax to Winnebago County Child Support Agency; profile [.20]; finalize correspondence and email to Keith Grumer [.20]; finalize correspondence and email Mark Kuhls, PRAM Insurance Services, Inc. [.20]	\$150.00	0.70	B W	\$105.00
October 3, 2014	PDR	Review letter from victim and consider related issues;	\$610.00	0.70	B W	\$427.00

		Consider issues re: opening bank accounts; Review various related forms;				
	JR	Review of documents received from Capital One in response to subpoena.	\$205.00	0.40	B W	\$82.00
	LT	Telephone conference with Chris Francik and email re same. Attention to staffing. Update global to do list. Handle mail.	\$215.00	2.90	B W	\$623.50
	MR	Prepare draft reply to response to Motion for Entry of an Order Approving the Notice to be Sent to Beneficiaries and Affidavit of Peter Russin	\$150.00	0.80	B W	\$120.00
	IH	Receipt and review return mail sent to customer service list re: Notice to Beneficiaries of Plans Sold or Administered by Partners In Health Care Association Inc.; update customer service list and serve accordingly re: same; Receipt, review and profile correspondence from Sherly A. Poore re: PIHC (victim of PIHC).	\$150.00	0.30	B W	\$45.00
October 5, 2014	LP	Draft reply in support of turnover motion (2.2); draft affidavit of P Russin (.9)	\$295.00	3.10	B W	\$914.50
October 6, 2014	LT	Search for employee named Regina and email re same. Handle mail. Organize files.	\$215.00	4.20	B W	\$903.00
	MR	Revise, finalize letter and prepare fax to UI Local Office #01 (Milwaukee and Madison locations) [.20]; finalize and send correspondence to AT&T; profile [.10]; finalize and send correspondence to United Healthcare Medical Solutions; profile [.10]; finalize and send correspondence to Authorize.net; profile [.10]; finalize and send	\$150.00	0.60	B W	\$90.00

correspondence to Oklahoma Insurance Dept; email Nicole Bradley; profile [.10]

October 7, 2014	PDR	Review and revise reply to motion for turnover and affidavit in support; Review email and claim of Big Media;	\$610.00	1.30	B W	\$793.00
	LP	Discuss revisions to reply with Receiver (0.3); revisions to reply and affidavit (2.0); finalize and file same (0.2)	\$295.00	2.50	B W	\$737.50
	LT	Handle mail. Organize files. Update to do list.	\$215.00	3.90	B W	\$838.50
	MR	Finalize and mail out letters returning payments to: Tammy Taylor, Pamela Morgan, Deanna Hefner, Jarad Lewis, Ronald Mele, Kandis Avers, Mary Nargove, Christine Dasher; profile accordingly [.70]; compile exhibits, finalize and efile Reply in Support of Motion for Turnover [.50]	\$150.00	1.20	B W	\$180.00
October 8, 2014	LP	Updates to consumer site (0.1); email to K Reginator (0.1); attention to filed pleadings (0.1)	\$295.00	0.30	B W	\$88.50
	LT	Receipt, review and docket pleading filed. Telephone conference and email with Camella Woods re receivership accounts. Handle mail. Organize files. Update memo.	\$215.00	2.30	B W	\$494.50
	MR	Finalize and send correspondence to Alfonso Lasprilla; profile	\$150.00	0.10	B W	\$15.00
	MV	Profile updated summaries provided by counsel in Minnesota.	\$190.00	0.10	B W	\$19.00
October 9, 2014	LT	Handle website comments. Update phone log. Review mail. Organize files.	\$215.00	2.80	B W	\$602.00
	IH	Receipt, review and profile correspondence from Camella Wood from	\$150.00	0.20	B W	\$30.00

Gibraltar Private Bank &
Trust confirming the opening
of receiver bank accounts.

	MV	Update Creditor Body Table with status of Pending Litigations.	\$190.00	0.30	B W	\$57.00
October 10, 2014	LP	Attention to request for hearing (0.1); draft and file response in opposition (0.8)	\$295.00	0.90	B W	\$265.50
October 13, 2014	LP	Ensure compliance with local rule 7.1 (0.2); phone call with defrauded customer (0.2); research concerning liquidating assets prior to final judgment (1.5); draft of auction motion (2.1); additional phone calls with defrauded customers (0.2); actions to obtain control of Gibraltar accounts (0.3)	\$295.00	4.70	B W	\$1,386.50
	JR	Review correspondence received from Gibraltar Bank; Telephone conference and email correspondence with Gibraltar Bank Fiduciary support team regarding requests from Receiver and his counsel.	\$205.00	0.40	B W	\$82.00
	PH	Receipt, docket and review pleading filed.	\$205.00	0.10	B W	\$20.50
October 14, 2014	LP	Email to receiver re auction motion (0.1); attention to various calls from defrauded customers (0.2)	\$295.00	0.30	B W	\$88.50
October 15, 2014	PDR	Exchange emails with Warren Norman re: his claim against PIHC;	\$610.00	0.40	B W	\$244.00
	LP	Draft and file suggestion of stay (0.5); phone call with C Franzek (0.3)	\$295.00	0.80	B W	\$236.00
	JR	Telephone conference and correspondence with Gibraltar Bank regarding the Receiver obtaining checks and online account access to the individual accounts; Prepare bank forms for Receiver to execute.	\$205.00	0.70	B W	\$143.50

	MR	Finalize Suggestion of Stay for filing in Illinois Court; prepare FedEx re: same	\$150.00	0.50	B W	\$75.00
	PH	Field call from PIHC subscriber, Mr, Dukes, re: Receiver's correspondence re: cancellation of benefits.	\$205.00	0.30	B W	\$61.50
	IH	Receipt, review and profile correspondence from Carolyn Foster re: PIHC.	\$150.00	0.10	B W	\$15.00
October 16, 2014	PDR	Review letter from customer compalining of fraud by PIHC and consider related issues; Email to Gary Ivens re: various issues;	\$610.00	0.50	B W	\$305.00
	LP	Emails with DeeAnna and Kassina re payments to be made, payroll, etc (0.4); emails with receiver re same (0.2); attention to turnover order (0.3); emails with receiver re same (0.1); emails with receiver concerning auction (0.1)	\$295.00	1.10	B W	\$324.50
	JR	Correspondence with Gibraltar Bank regarding form for e-banking enrollment.	\$205.00	0.20	B W	\$41.00
	MR	Receipt and review receipt of delivery to Illinois Clerk of Court; profile	\$150.00	0.10	B W	\$15.00
October 17, 2014	PDR	Consider order granting motion for turnover and related matters; Review and revise draft motion for auction of assets in WI and resolution of landlord's claims;	\$610.00	0.90	B W	\$549.00
	LP	Attention to Receiver's comments to Auction Motion (0.1); revisions to same in light of comments and revised proposal (0.7); email to receiver re same (0.1); attention to receiver's additional comments (0.1)	\$295.00	1.00	B W	\$295.00
	PH	Receipt, docket and review pleading filed.	\$205.00	0.10	B W	\$20.50
	IH	Receipt and review Scheduling Order and Order	\$150.00	0.40	B W	\$60.00

		of Referral to Mediation; calendar all dates and deadlines accordingly re: same.				
October 18, 2014	PDR	Review scheduling order; consider matters for receiver's report, potential for claims process and related matters;	\$610.00	0.50	B W	\$305.00
October 20, 2014	LP	Attention to Email from M Kasdorf (0.1); reply concerning status of motion (0.1); phone call regarding purchase agreement (0.1); revisions to auction motion (0.5); email to Business bank re same (0.1); communications with receiver concerning liquidation (0.1); draft email to K Grumer (0.5); attention to Grumer's reply (0.2); email to receiver re same (0.1); research regarding contempt (1.1)	\$295.00	3.00	B W	\$885.00
	LT	Review numerous emails and update lists. Telephone conference with Michael Dukes. Handle mail and begin to organize.	\$215.00	2.40	B W	\$516.00
	PH	Telephone call from Tulia Gonzalez, a United Solutions employee re: status of case and inquiring on payment for her hours worked.	\$205.00	0.20	B W	\$41.00
October 21, 2014	LP	Begin drafting motion for an order to show cause (1.0); attention to comments from defrauded customers and responses thereto (0.2)	\$295.00	1.20	B W	\$354.00
	SBG	Consider issues re procedural steps towards payment of estate monies. .2	\$475.00	0.20	B W	\$95.00
	LT	Handle mail. Organize files. Update to do list. Consider 4TB drives. Attention to website. Update calendar. Review ECF 35 and 36 re	\$215.00	4.20	B W	\$903.00

reporting requirements.

Revise invoices.

	PH	Field call from PIHC customer in response to letter received from Receiver.	\$205.00	0.10	B W	\$20.50
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October 22, 2014	PDR	Consider numerous outstanding matters regarding Receivership estate; call w FTC counsel re: numerous matters; Review and revise motion for order to show cause; review and revise motion re: auction of WI assets and resolution of landlord issues;	\$610.00	1.80	B W	\$1,098.00
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	LP	Attention to emails from G Ivens and P Russin (0.1); draft motion for order to show cause (1.4); prepare with Receiver for call with FTC and attend call (1.0); revisions to auction motion to incorporate FTC/Receiver comments (0.3)	\$295.00	2.80	B W	\$826.00
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	LT	Prepare for and attend conference call with FTC counsel. Handle mail. Organize files. Attention to calendar. Update to do list. Handle bank accounts.	\$215.00	4.10	B W	\$881.50
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October 23, 2014	LP	Revise and finalize auction motion (0.5); revise and finalize contempt motion (0.9); gather exhibits and file both motions (0.3).	\$295.00	1.70	B W	\$501.50
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	LT	Handle mail. Organize files. Website. Banking.	\$215.00	1.90	B W	\$408.50
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October 24, 2014	LP	Attention and analysis of GM's motion for fees (0.3); analysis in conjunction with Johnson factors (0.2); attention to emails from G Ivens, M Macaluso, and K Grumer (0.2); review of bills (0.1); email to M Kasdorf (0.1)	\$295.00	0.90	B W	\$265.50
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	LT	Handle mail. Website. Organize files. Email re deposit.	\$215.00	1.20	B W	\$258.00
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October 26, 2014	LT	Receipt, review and docket pleadings filed.	\$215.00	0.10	B W	\$21.50
October 27, 2014	PDR	review Motion for fees filed by Grumer;	\$610.00	0.40	B W	\$244.00
	LP	Email with Receiver concerning Wellpoint deposits	\$295.00	0.10	B W	\$29.50
	LT	Receipt, review and docket pleadings filed. Handle mail. Organize files. Telephone conference with Ms. Lewis re wages and confirmed contact info on creditor body table. Banking.	\$215.00	3.20	B W	\$688.00
	IH	Receipt and review Defendants' Motion for Limited Relief for Payment of Attorney's Fees from Frozen Assets and Incorporated Memorandum of Law; calendar deadlines accordingly re: same.	\$150.00	0.10	B W	\$15.00
October 28, 2014	LT	Review default of PIHC re Norman litigation and attention to same. Review notice of annual report filing for PIHCA and email re same. Telephone conference with Gibraltar Bank rep re checks/deposit slips. Banking. Handle mail. Organize files. Edit invoices.	\$215.00	4.10	B W	\$881.50
October 29, 2014	LP	Review notices of non-opposition by FTC (0.1); attention to emails concerning fee apps (0.1)	\$295.00	0.20	B W	\$59.00
	LT	Receipt, review and docket pleadings filed. Banking. Handle mail and organize files.	\$215.00	1.70	B W	\$365.50
	IH	Receipt, review and profile Florida Qualification Document for Doral Court Debt Holdings, LLC filed on October 28, 2014.	\$150.00	0.10	B W	\$15.00
October 30, 2014	LT	Receipt, review and docket pleading filed. Banking.	\$215.00	0.30	B W	\$64.50
	MR	Receipt and review Defendants' Answer to	\$150.00	0.10	B W	\$15.00

		Complaint and Affirmative Defenses; update calendar				
October 31, 2014	PDR	Consider Keiper request to remove files and related matters;	\$610.00	0.10	B W	\$61.00
	LT	Banking and update check registers.	\$215.00	0.20	B W	\$43.00

Totals				504.30		\$156,906.50
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P D R	92.20	\$596.03	\$54,954.00
LP	111.80	\$295.00	\$32,981.00
S B G	23.00	\$475.00	\$10,925.00
JR	3.10	\$205.00	\$635.50
LT	222.60	\$215.00	\$47,859.00
M R	7.00	\$150.00	\$1,050.00
P H	24.00	\$205.00	\$4,920.00
IH	8.30	\$150.00	\$1,245.00
M V	12.30	\$190.00	\$2,337.00

DISBURSEMENTS

Disbursements

Receipts

		2,388.00
	DUPLICATION EXPENSE	
		24.88
	POSTAGE EXPENSE	
August 27, 2014	BELL LOCKSMITH INV: 1815	183.95
August 29, 2014	PECAN LAWRENCE Parking Fee	21.50
August 31, 2014	LexisNexis Risk Data Management Inv.1371914-20140831	422.25

September 1, 2014	West Payment Center Inv.830216391	34.63	
September 2, 2014	TANNENBAUMLISA PARKING TANNENBAUMLISA Parking Fee	41.00 5.00	
September 3, 2014	SOLOMON GENET INV: 39062	307.75	
September 4, 2014	GABLES INSURANCE AGENCY CORP 5522-1/ INV: 82714	101.30	
September 5, 2014	TANNENBAUMLISA 5522-1/ LOCKSMITH AND PARKING REIMBURSEMENT	140.05	
September 9, 2014	FEDEX Inv.2-775-04160	12.01	
September 23, 2014	PECAN LAWRENCE Webhosting for receivership website	72.00	
September 30, 2014	LexisNexis Risk Data Management Inv.1371914-20140930	103.75	
October 1, 2014	LANIER PARKING SOLUTIONS Inv.2285061 West Payment Center Inv.830403744	9.00 177.10	
October 7, 2014	PACER SERVICE CENTER Inv.2601644-Q32014	47.30	
October 21, 2014	FEDEX Inv.2-819-56747	11.16	
	Totals	<hr/> \$4,102.63	<hr/> \$0.00

Total Fees, Disbursements

\$161,009.13

Previous Balance

\$0.00

Previous Payments

\$0.00

Balance Due Now

\$161,009.13



MARONE, & McDERMOTT

BRUCE LEE HILBRES
DOUGLAS K. MARONE
J. THOMAS McDERMOTT
JULIE E. FURMAN STODOLKA
JOHN W. MENN
CLAIRE ANN RESOP
JACK D. STEINHILBER (1977-2009)

ATTORNEYS AT LAW

STATEMENT

MELAND RUSSIN BUDWICK
ATTN: PETER RUSSIN
3200 SOUTHEAST FINANCIAL CENTER
200 SOUTH BISCAYNE BLVD
MIAMI, FL 33131

November 4, 2014

CLIENT FILE NO: 2014212.01
FTC v. PARTNERS IN HEALTH CARE ASSOCIATION - JWM

			Fees	Costs	Total
10/13/14	94830	Bill	12,110.00	446.32	12,556.32
11/03/14	94959	Bill	642.00	0.00	642.00
		Matter Total	12,752.00	446.32	13,198.32
Total Due			12,752.00	446.32	13,198.32

EXHIBIT B

ALL BILLS DUE AND PAYABLE UPON RECEIPT UNLESS OTHER ARRANGEMENTS HAVE BEEN MADE WITH THE ATTORNEY. PAYMENTS RECEIVED AFTER THE DATE OF THIS STATEMENT WILL APPEAR ON YOUR NEXT MONTHLY STATEMENT. THANK YOU.



MARONE, & McDERMOTT

BRIAN LEE MARONE
 DOUGLAS K. MARONE
 J. THOMAS McDERMOTT
 JULIE E. FURMAN STODOLKA
 JOHN W. MENN
 CLAIRE ANN RESOP
 JACK D. STEINHILBER (1977-2009)

ATTORNEYS AT LAW

BILLING STATEMENT

MELAND RUSSIN BUDWICK
 ATTN: PETER RUSSIN
 3200 SOUTHEAST FINANCIAL CENTER
 200 SOUTH BISCAYNE BLVD
 MIAMI, FL 33131

October 13, 2014

Invoice No: 94830

CLIENT FILE NO: 2014212.01
 FTC v. PARTNERS IN HEALTH CARE ASSOCIATION - JWM

For Legal Services rendered through October 10, 2014:

08/28/14	JWM Met with Peter Russin re: Partners in Health Care receivership	0.30	63.00
08/29/14	JWM Prepared engagement letter; call with Les Spindler at Contingency Planning Solutions re: access to building today for Time Warner Cable installation; emails with Parties	1.20	252.00
	JWM Call with Atty Russin re: pending issues; discussed matter with Cynthia Krutke and gave instructions/directions for granting access to property later today; call to Les Spindler	0.50	105.00
	JWM Meeting with neighboring tenant at site to allow access, ensure location secured, for and after Time Warner Cable installation; various emails re: documents from Kinkos	0.50	105.00
	CAK Allow access to building and wait for Time Warner Cable for service to business next door.	1.50	225.00
08/30/14	JWM Retrieved documents from Kinkos, returned to site for safe keeping; calls with Kinkos and emails with John Aiken re: documents	0.50	105.00
09/03/14	JWM Emails re: access to premises to empty garbage and clean perishable items from fridge, as well as clarification on mail issue and access for landlord	0.20	42.00
	JWM Call with Contingency Planning Solutions; discussion with Cindy re: HVAC controls and travel to Appleton to coordinate access for neighboring tenant	0.10	21.00
	CAK Travel to and from Partners in Health Appleton location for air conditioning matter.	1.00	150.00

October 13, 2014

Invoice 94830

2014212.01 FTC v. PARTNERS IN HEALTH CARE ASSOCIATION - JWM

09/04/14	JWM	Call with Larry Pecan; looked into requirements for filing complaint and TRO with ED WI District Court; call with Matt Kasdorf at the Business Bank	0.50	105.00
	CAK	Travel to Partners in Health Appleton location to supervise cleaning of premises.	2.00	300.00
	HSA	Receipt and review of materials from Attorney Menn regarding the requirement to file Complaint and Order Appointing Receiver with District Court; called CM/ECF Help Desk to ascertain best method for filing; reviewed ECF site to commence filings; discussed additional requirements for opening case with Attorney Menn; proceeded with filing	1.00	150.00
	JWM	Message from Peter; returned call; reviewed emails re: access to premises for defendant	0.10	21.00
09/05/14	JWM	Email and call re: defendants' access to premises; coordinated the filing of the documents in the ED WI court	0.40	84.00
	JWM	Meeting with Cindy to review information still needed by Receiver; email to Atty Russin et al re: current pending issues	0.40	84.00
	JWM	Call with Lisa Tannenbaum re: access to property; call with May Macaluso re: access to property and total time required; coordinate with Cindy re: requirements on Monday	1.30	273.00
09/08/14	JWM	Met with Cindy at site and reviewed items to cover today with Gary Kieper et al	0.30	63.00
	JWM	Set up email account for email forwards; email with receiver re: documents being retrieved by Gary Kieper	0.20	42.00
	CAK	Allow access to Appleton site for Gary, Chris, Kassina and DeeAnna. Issues with computers so Internet access wasn't available until 1:30 p.m.	9.00	1,350.00
09/09/14	JWM	Travel to/from Appleton and remain on site while defendants perused files; discussion with parties re: activities on site, copying of documents, etc.	3.00	630.00
	CAK	Allow access to Appleton site for Gary, Chris and DeeAnna. (John was there in the morning from 10:00 until 12:00)	4.00	600.00
09/10/14	JWM	Emails with Lisa and Peter re: Mercedes title	0.10	21.00
	JWM	Email to Hansen & Young auctioneers re: conducting auction of assets	0.20	42.00
	JWM	Call with Damien Massart of Massart Auctioneers to arrange meeting on site to review items	0.20	42.00
	CAK	Allow access to Appleton site for Gary, Chris and DeeAnna.	7.00	1,050.00

October 13, 2014

Page 5

Invoice 94830

2014212.01 FTC v. PARTNERS IN HEALTH CARE ASSOCIATION - JWM

09/11/14	CAK	Allow access to Appleton site for Gary, Chris and DeeAnna.	7.00	1,050.00
09/12/14	JWM	Discussion with Cindy re: Gary Kieper's activities on site; email to Atty Russin re: continued access to premises and documents beyond initial estimates	0.20	42.00
	CAK	Allow access to Appleton site for Gary, Chris and DeeAnna.	4.00	600.00
09/15/14	JWM	Meeting with Damien Massart on site to review items for auction; call with Bryce Hanson re: reviewing items to quote auction proposal	0.80	168.00
	JWM	Call to Keith from Hanson Auctioneers re: inspecting site to quote auction terms	0.10	21.00
	DKM	Conference with John Menn regarding employment law issues	0.20	50.00
	JWM	Emails with Lisa Tannenbaum and Atty Russin re: termination of employees; discussed issue with Atty Marone	0.20	42.00
	CAK	Travel to and from Appleton to provide access to Appleton site for auctioneer and cable guys for the business next door.	4.00	600.00
09/16/14	CAK	Provide access to Partners in Health Appleton site for Gary, Chris and DeeAnna.	9.00	1,350.00
09/17/14	JWM	Call to Bryce Hanson	0.10	21.00
	JWM	Call and email with Bryce Hansen, auctioneer	0.30	63.00
09/18/14	JWM	Reviewed auction proposals; email to Peter re: timeframe for finishing auction process	0.30	63.00
	CAK	Allow access to Partners in Health Appleton site for Gary, Chris and DeeAnna.	3.00	450.00
09/23/14	CAK	Allow access to Partners in Health office in Appleton for Gary and Chris.	2.00	300.00
09/29/14	JWM	Trip to Appleton to grant access to Contingency Planning Solutions to adjust AC system	1.80	378.00
	JWM	Call with Damien Massart	0.20	42.00
09/30/14	JWM	Emails re: auction and removal of assets	0.20	42.00
	JWM	Docket and lien search / due diligence	1.00	210.00
	CAK	Allow cleaning guy access to pick up his cleaning equipment.	1.00	150.00
10/01/14	CAK	Allow access for Gary and Chris to box up personal items.	1.50	225.00

October 13, 2014

Page 4

Invoice 94830

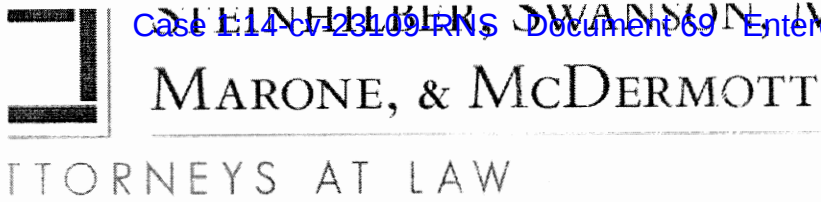
2014212.01 FTC v. PARTNERS IN HEALTH CARE ASSOCIATION - JWM

	JWM	Conference call with Attys Russin and Pecan; conferred with Cindy on time to remove file boxes from premises; follow up email with Hansen & Young on auction terms; email with Attys Russin and Pecan re: various items discussed in call	0.70	147.00
10/07/14	CAK	Telephone call to Pitney Bowes to arrange return of postage meter machine (long wait time for representative).	1.00	150.00
10/09/14	JWM	Discussion with Cindy re: timeframes for sale and finding computer servicer to wipe drives; follow up email with Bryce Hanson re: updated auction proposal	0.10	21.00
Total Hours and Fees			74.20	12,110.00
Costs Incurred:				
09/09/14	JWM	Mileage Expense to Appleton		21.28
09/29/14	JWM	Mileage Expense to Appleton		20.72
09/30/14	CAK	Mileage Expense to Appleton through October 1st		404.32
Total Costs				446.32
Total This Bill				12,556.32
			<u>Balance Due</u>	<u>12,556.32</u>

Accounts Receivable Aging	
Current	13,198.32
30 Days	0.00
60 Days	0.00
90 Days	0.00
120 Days	0.00

ALL BILLS DUE AND PAYABLE UPON RECEIPT UNLESS OTHER ARRANGEMENTS HAVE BEEN MADE WITH THE ATTORNEY. PAYMENTS RECEIVED AFTER THE DATE OF THIS STATEMENT WILL APPEAR ON YOUR NEXT MONTHLY STATEMENT. THANK YOU.

BRIAN LEE MARONE
 DOUGLAS K. MARONE
 J. THOMAS McDERMOTT
 JULIE E. FURMAN STODOLKA
 JOHN W. MENN
 CLAIRE ANN RESOP
 JACK D. STEINHILBER (1977-2009)



BILLING STATEMENT

MELAND RUSSIN BUDWICK
 ATTN: PETER RUSSIN
 3200 SOUTHEAST FINANCIAL CENTER
 200 SOUTH BISCAYNE BLVD
 MIAMI, FL 33131

November 3, 2014
 Invoice No: 94959

CLIENT FILE NO: 2014212.01
 FTC v. PARTNERS IN HEALTH CARE ASSOCIATION - JWM

For Legal Services rendered through November 2, 2014:

10/15/14	JWM	Reviewed email and revised proposal from Hansen; forward to Atty Russin for motion to sell property	0.20	42.00
10/29/14	CAK	Allow access to PIHC office for Gary and Chris to remove personal belongings.	3.00	450.00
10/30/14	CAK	Allow access to PIHC office for Gary to remove personal belongings.	1.00	150.00
Total Hours and Fees			4.20	642.00
Total This Bill				642.00

10/13/14	Previous Balance	12,556.32
	Total This Bill	642.00
	<u>Balance Due</u>	<u>13,198.32</u>

Accounts Receivable Aging

Current	13,198.32
30 Days	0.00
60 Days	0.00
90 Days	0.00
120 Days	0.00

ALL BILLS DUE AND PAYABLE UPON RECEIPT UNLESS OTHER ARRANGEMENTS HAVE BEEN MADE WITH THE ATTORNEY.
 PAYMENTS RECEIVED AFTER THE DATE OF THIS STATEMENT WILL APPEAR ON YOUR NEXT MONTHLY STATEMENT. THANK YOU.

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

C/O PETER RUSSIN, RECEIVER
Client ID: 190102
Invoice #471 - 10/31/14

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
DAVID GREENBLATT - Forensic Analyst	2.40	176.00	422.40
NICOLE PITA - Paraprofessional	0.50	130.00	65.00
TOTAL	<u>2.90</u>		<u>\$487.40</u>
	BLENDED RATE	\$168.07	
	TOTAL EXPENSES		<u>17.37</u>
TOTAL AMOUNT OF THIS INVOICE			<u><u>\$504.77</u></u>

EXHIBIT C

Kapita/Mukamal

CPAs, Forensic and Insolvency Advisors

1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

Phone - 954-761-1011 F - 954-761-1033 www.kapilamukamal.com
EIN #46-5394135

FTC v PARTNERS IN HEALTH CARE
C/O PETER RUSSIN, RECEIVER
MELAND, RUSSIN & BUDWICK, P.A.
200 SOUTH BISCAYNE BLVD.
MIAMI, FL 33131

Invoice: 471
10/31/2014
Client ID: 190102

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
LITIGATION SUPPORT				
08/28/2014	DSG	REVIEW OF COMPLAINT AND MOTION TO APPOINT RECEIVER	1.10	193.60
TAX SERVICES - PREPARE FORMS				
09/09/2014	DSG	PREPARATION OF FORM 56 FOR ALL 5 RECEIVERSHIP ENTITIES	1.30	228.80
09/10/2014	NLP	PREPARATION OF CERTIFIED MAILINGS TO IRS IN UTAH AND OHIO PER D. GREENBLATT	0.50	65.00
				487.40
EXPENSES				
09/10/2014	EXP	POSTAGE		6.48
09/10/2014	EXP	POSTAGE		6.69
09/30/2014	EXP	COPY CHARGE		4.20
				17.37
Total amount of this invoice				\$504.77

Invoice payable upon receipt. Thank you for this opportunity to be of service.