

THOMPSON COBURN LLP

Remit To:
 P.O. Box 18379M
 St. Louis, Missouri 63195

ACH Instructions:
 Account Name: Thompson Coburn LLP
 Bank: U.S. Bank
 ABA/Routing Number: 021052053
 Account Number: 25657335
 Please reference invoice number(s).

Direct Correspondence To:
 One US Bank Plaza
 St. Louis, Missouri 63101-1693
 314-552-6000
 AccountsReceivable@ThompsonCoburn.com

October 22, 2012
 Invoice #2492933

U.S. District Court Eastern District of Missouri
 Attn: Hon. Carol E Jackson
 Thomas F. Eagleton Courthouse
 111 S. 10th Street
 3rd Floor
 St. Louis, Missouri 63102

EIN 43-0666662

For Legal Services Rendered in Connection With:

Morriss Holdings, LLC
 TC File: 54464 / 105756

Date	Atty	Description	Phase	Task	Hours
08/31/12	C. Schenk	Review answer and affirmative defenses	L200	L210	0.20
Total Hours:					0.20

SUBTOTAL FOR SERVICES \$86.00

TIME SUMMARY BY RANK

Timekeeper	Hours Worked	Billed Per Hour	Billed Amount
C. Schenk	0.20	\$430.00	\$86.00
Subtotal for Partner	0.20	\$430.00	\$86.00
Total All Classes	0.20	\$430.00	\$86.00



Invoice

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U.S. District Court Eastern District of Missouri

SUBTOTAL FOR SERVICES	\$86.00
LESS 15% DISCOUNT	-12.90
TOTAL FOR SERVICES	\$73.10
TOTAL AMOUNT DUE	\$73.10

Invoice

Payment Due Upon Receipt

Task Based Billing Summary
Law Firm Invoice

To: U.S. District Court Eastern District of Missouri, Thomas F. Eagleton Courthouse, 111 S. 10th Street, 3rd Floor, St. Louis, MO 63102

Firm Name: THOMPSON COBURN LLP

Firm Address: P.O. Box 18379M, St. Louis, Missouri 63195

Billing Attorney: 4260-Claire Schenk

Matter Name: Morriss Holdings, LLC

Invoice No.: 2492933

Invoice Date: 10/22/12

For Services Rendered and Disbursements Prior Month

BILLING SUMMARY

	<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
	Hours	Amount	Hours	Amount
54464-105756				
TOTAL LEGAL FEES:	0.20	\$73.10	28.50	\$7,482.75
TOTAL LEGAL FEES & DISB:		\$73.10		\$7,482.75

ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:

	<u>THIS BILL</u>			<u>CUMULATIVE TOTALS</u>	
	Rate	Hours	Amount	Hours	Amount
<u>Partner</u>					
Darrough, M	0.00	0.00	0.00	0.40	160.00
Higgins, S	0.00	0.00	0.00	5.60	2,856.00
Schenk, C	430.00	0.20	86.00	4.00	1,720.00
TOTAL Partner:	430.00	0.20	\$86.00	10.00	\$4,736.00
<u>Associate</u>					
Lamping, B	0.00	0.00	0.00	10.70	2,782.00
TOTAL Associate:	0.00	0.00	\$0.00	10.70	\$2,782.00
<u>Legal Assistant (paralegals and other legal support personnel)</u>					
Muzzarelli, J	0.00	0.00	0.00	7.80	1,209.00
TOTAL Legal Assistant (paralegals and other legal support personnel):	0.00	0.00	\$0.00	7.80	\$1,209.00
Subtotal Legal Fees:		0.20	\$86.00	28.50	\$8,727.00
Less Discount:			-12.90		-1,244.25
TOTAL LEGAL FEES:			\$73.10		\$7,482.75

Task Based Billing Summary
Law Firm Invoice

Matter Name: Morriss Holdings, LLC
C/M Firm No: 54464-105756

Page: 2

ANALYSIS OF FEES BY FUNCTIONS:

		<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
		<u>Hours</u>	<u>Amount</u>	<u>Hours</u>	<u>Amount</u>
L02-Pre-Suit or Pre-Answer Work					
L120	Analysis/Strategy	0.00	\$0.00	0.40	\$160.00
	TOTAL Pre-Suit or Pre-Answer Work:	0.00	\$0.00	0.40	\$160.00
L03-Initial Investigation and Experts					
L110	Fact Investigation/Development	0.00	\$0.00	0.20	\$86.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	1.50	\$390.00
	TOTAL Initial Investigation and Experts:	0.00	\$0.00	1.70	\$476.00
L04-Initial Filings					
L210	Pleadings	0.20	\$86.00	16.60	\$5,323.00
L210	Pleadings	0.00	\$0.00	4.00	\$730.00
	TOTAL Initial Filings:	0.20	\$86.00	20.60	\$6,053.00
L05-Ongoing Reporting and Communication					
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	1.90	\$769.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	0.60	\$258.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	1.30	\$491.00
	TOTAL Ongoing Reporting and Communication:	0.00	\$0.00	3.80	\$1,518.00
L06-Investigation/Discovery/Analysis					
L310	Written Discovery	0.00	\$0.00	0.30	\$78.00
L120	Analysis/Strategy	0.00	\$0.00	1.70	\$442.00
	TOTAL Investigation/Discovery/Analysis:	0.00	\$0.00	2.00	\$520.00
	Subtotal Legal Fees:	0.20	\$86.00	28.50	\$8,727.00
	Less Discount		\$-12.90		-1,244.25
	TOTAL LEGAL FEES 54464-105756		\$73.10		\$7,482.75

THOMPSON COBURN LLP

October 22, 2012

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U.S. District Court Eastern District of Missouri
Attn: Hon. Carol E. Jackson
Thomas F. Eagleton Courthouse
111 S. 10th Street
3rd Floor
St. Louis, Missouri 63102

EIN 43-0666662

REMITTANCE COPY

PAYMENT DUE UPON RECEIPT

PLEASE REFERENCE INVOICE NUMBER WITH YOUR PAYMENT

Invoice # 2492933

\$73.10

Please remit this copy with your check to:

Thompson Coburn LLP
P.O. Box 18379M
St. Louis, MO 63195

ACH Instructions:

Account Name: Thompson Coburn LLP
Bank: U.S. Bank
ABA/Routing Number: 021052053
Account Number: 25657335

Please reference invoice number(s) with ACH or send an e-mail with the information to

AccountsReivable@ThompsonCoburn.com

FOR WIRE TRANSFER INSTRUCTIONS PLEASE CONTACT

AccountsReivable@ThompsonCoburn.com

THOMPSON COBURN LLP

Remit To:
 P.O. Box 18379M
 St. Louis, Missouri 63195

ACH Instructions:
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 Account Number: 25657335
 Please reference invoice number(s).

Direct Correspondence To:
 One US Bank Plaza
 St. Louis, Missouri 63101-1693
 314-552-6000
 AccountsReivable@ThompsonCoburn.com

October 23, 2012
 Invoice #2497080

U.S. District Court Eastern District of Missouri
 Attn: Hon. Carol E Jackson
 Thomas F. Eagleton Courthouse
 111 S. 10th Street
 3rd Floor
 St. Louis, Missouri 63102

EIN 43-0666662

For Legal Services Rendered in Connection With:

Acartha Group Receivership
 TC File: 54464 / 102286

Date	Atty	Description	Phase	Task	Hours
09/04/12	M. Darrough	Review/revise coverage letter to Chubb	B300	B310	0.40
09/04/12	S. Higgins	Continue revisions to Chubb letter	B100	B110	0.80
09/04/12	S. Higgins	Review of emails relative to discovery	B100	B110	0.10
09/04/12	C. Schenk	Respond to vendor concerns re payment (.2); attention to details pertinent to tax filing (1.4); communications with J. King re Odyssey and Integrien (.2)	B100	B110	1.80
09/04/12	C. Schenk	Review issues pertinent to [REDACTED] financing (.2); communications with [REDACTED] (.1)	B200	B210	0.30
09/04/12	H. Weber	Review electronic documents in case logistix for the December 31, 2011 PNC bank statement for [REDACTED] per C. Schenk's request	B100	B110	0.90
09/05/12	M. Darrough	Revise/send letter to D. Topol re coverage	B300	B310	0.30
09/05/12	S. Higgins	Continue revision of Chubb letter	B100	B110	0.60
09/05/12	S. Higgins	NO CHARGE Emails with C. Schenk relative to fee application and communications with investors	B100	B110	0.30

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U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
09/05/12	C. Schenk	Review final version of Chubb letter (.2); review and execute [REDACTED] communications with S. Higgins re same (.2)	B100	B110	0.40
09/05/12	C. Schenk	Follow up with J. King re adjustments and tax prep issues, multiple communications with CLA and follow up research re various tax items (1.3); research and discuss potential language for investor K-1 footnotes, communications with A. Reagan re K-1s, follow up with [REDACTED] (.8); attend to details pertinent to [REDACTED] financing (.2)	B100	B110	2.30
09/05/12	H. Weber	Review dockets for bankruptcy, SEC and receivership litigations for additional pleadings to be added to the receivership website	B100	B110	0.50
09/06/12	C. Reid	Conference with C. Schenk re [REDACTED] financing status	B100	B110	0.30
09/06/12	C. Schenk	Review documents pertaining to Acartha Specialty Finance Investment and Impact Ventures as part of tax preparation work, multiple communications with B. Holland and review of documents provided by same, summarize all to CLA (1.8); organize contact information for K-1s (.2); multiple communications with [REDACTED] and AG investor group re bridge financing, communications with [REDACTED] and C. Reid (.8); review [REDACTED] contributions (.2); review [REDACTED] update (.1)	B200	B210	3.10
09/07/12	C. Reid	Correspond with working group re [REDACTED] note financing	B100	B110	0.60

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Payment Due Upon Receipt

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U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
09/07/12	C. Schenk	Multiple communications with [REDACTED] CEO, C. Reid, [REDACTED] re bridge financing and consent issue, review relevant documentation (.9); tax prep work with CLA, discuss footnote points to include in returns, review relevant filing materials, investigate ASFI issues (.7)	B200	B210	1.60
09/07/12	H. Weber	Index additional documents received from C. Hanaway from Acartha's St. Louis office per C. Schenk	B100	B110	2.90
09/07/12	H. Weber	Review documents in case logistixs for any documents re Impact Ventures and Acartha Specialty Finance Investment LLC and email same to C. Schenk	B100	B110	2.50
09/10/12	E. Buchholz	Revise receiver disclaimer	B100	B110	0.50
09/10/12	C. Reid	Review Clearbrook LLC agreement re [REDACTED]	B100	B110	0.30
09/10/12	C. Schenk	Multiple communications with CLA re tax prep matters, review of same, communication with J. King, review and revise footnote language with CLA and E. Buchholz (2.2); research and review operating agreements prior to finalizing tax matters (1.6); revise delegation authority to apply to Clearbrook, communications with C. Reid and L. Ottolini re same (.8); summary email to prior management re filings (.8); review communications with Segue involving [REDACTED] (.2); review information pertaining to Impact Ventures (.2); telephone conference with B. Holland re filing (.2)	B200	B210	6.00
09/10/12	C. Schenk	Review recent filing of supplemental disclosure	B100	B110	0.20
09/11/12	M. Darrough	Communications with Crane re invoice	B300	B310	0.10

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Case: 4:12-cv-00080-CEJ Doc. #: 221-12 Filed: 12/21/12 Page: 3 of 16 PageID #: 5853

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U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
09/11/12	C. Schenk	Communications with various investors and with CLA re receipt of K-1s (.8); review analysis of likely tax obligations as per CLA, discuss potential obligation pertaining to foreign investors, review filings material in prep for final returns (1.7); communications with counsel for BDM and CLA re delegation (.1)	B200	B210	2.60
09/12/12	D. Mangian	Review legal bills per C. Schenk instruction for redactions	B100	B120	3.10
09/12/12	D. Mangian	NO CHARGE Draft motion to file exhibits to fee petition under seal	B100	B120	1.00
09/12/12	C. Reid	Review correspondence re [REDACTED] financing	B100	B110	0.40
09/12/12	C. Schenk	Coordinate plans for upcoming depositions with SEC (.2); review contractor billing invoice and follow up re billing issues (.2)	B100	B110	0.40
09/12/12	C. Schenk	Telephone conference with C. Reid re allocation issues involving new financing (.2); review communications from [REDACTED] (.2); communications with L. Ottolini re delegation issues, review documentation pertaining to SPVs, communication with counsel for [REDACTED] (.4); work with CLA to organize information for K-1s and finalize returns (1.8)	B200	B210	2.60
09/13/12	D. Mangian	NO CHARGE Work on motion to file unredacted exhibits to second fee application under seal; review second fee application	B100	B120	1.20

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U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
09/13/12	C. Schenk	Tax preparation work, coordinate information with investors and CLA (2.7), updated review of [REDACTED] information from [REDACTED] (.3); follow up with CLA re account documentation (.3); telephone conference with [REDACTED] re [REDACTED] and [REDACTED] matter, follow up to coordinate same, communications with [REDACTED] (.4); coordinate fees and payments due to Segue and CLA (.2)	B200	B210	3.90
09/13/12	H. Weber	Review email from T. O'Shaughnessy and compiling copies of December 31, 2011 bank statements for MIC VII, TAIIL, AMP, Acartha Special Situations Funding, Integrien Capital II and Librato Acquisition II and email same to L. Williams in preparation for emailing to T. O'Shaughnessy	B100	B110	0.80
09/14/12	B. Lamping	NO CHARGE Draft and file fee application	B100	B110	0.30
09/14/12	C. Reid	Correspond with working group re [REDACTED] financing (1.1); conference call with working group re same (1.0)	B100	B110	2.10
09/14/12	C. Schenk	Conference call re [REDACTED] financing with [REDACTED] C. Reid and [REDACTED] follow up call with [REDACTED] (1.9); communications with A. Reagan re investor NDA (.1); review returns for execution, discuss summary of payments to be made along with returns with CLA (1.6); review bank records, communications with A. Reagan re status of accounts (.4)	B200	B210	4.00
09/17/12	C. Reid	Correspond with working group re [REDACTED] financing	B100	B110	0.30
09/17/12	C. Schenk	Discussions re depositions with S. Higgins and A. Schwartz (.2); communications with C. Reid re proposed management lead round of financing (.2)	B200	B210	0.40

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October 23, 2012
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U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
09/18/12	D. Mangian	Telephone call with C. Schenk re proposed order for third interim status report (.3); telephone call with court clerk re same (.1); telephone call with C. Schenk re court order on first and second interim status reports (.3)	B100	B120	0.70
09/18/12	C. Schenk	Research file re Court approvals of Receivership status reports, summarize to D. Mangian to request follow up (.5); telephone conference with ██████ to discuss issues pertaining to investor, ██████ follow up re same (.4); telephone conference with ██████ representative of ██████ provide requested documentation (.4) discuss vendor billing issues with Segue (.2); review new filings (.2); communications various with investors re K-1 questions, return and filing issues (.6)	B100	B110	2.30
09/18/12	C. Schenk	Communications re status with ██████ ██████ brief review of proposed terms from ██████ and to coordinate with C. Reid	B200	B210	0.20
09/18/12	H. Weber	Draft email to P. Atkinson re Acartha receivership website and sending updates and documents that need to be added to the website	B100	B110	0.60
09/19/12	C. Reid	Review term sheet (.6); conference with client re same (.4)	B100	B110	1.00
09/19/12	C. Schenk	Communications with investors re tax issues, research information pertaining to same (.5); review of new filings with Court, including approval of Receivership Order and actions (.3)	B100	B110	0.80
09/19/12	C. Schenk	Review ██████ term sheet (.3); discuss same with C. Reid (.5); telephone conference with ██████ re term sheet (.2); follow up with co-investors and others (.4)	B200	B210	1.40
09/20/12	C. Reid	Correspond with working group re ██████ term sheet	B100	B110	0.40

October 23, 2012
 Invoice #2497080
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U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
09/20/12	C. Schenk	Coordinate information request from investors with CLA (.4); discuss request for consent and second bridge financing with C. Reid, review, follow up and execute documentation (.3); review Court's approval of Fee Application against submission and coordinate payments to various vendors (.5); discussions with [REDACTED] re financing issues (.2); communications with investors re term sheet for [REDACTED] (.4); communications with H. Tomlinson re K-1 and claims issues, prepare response to same (.3); prepare response to [REDACTED] re K-1 and other issues (.3)	B200	B210	2.40
09/20/12	C. Schenk	Update receivership website	B100	B110	0.10
09/21/12	C. Schenk	Communication with [REDACTED] re K-1 (.1); review suggested language for communication to potential [REDACTED] investors (.2)	B200	B210	0.30
09/24/12	M. Darrough	Telephone calls with D. Topol re Chubb's coverage position on request for reconsideration	B300	B310	0.50
09/24/12	M. Darrough	Review Chubb's denial of request for reconsideration/authority cited	B300	B310	0.30
09/24/12	M. Darrough	Meet with S. Higgins, C. Schenk, B. Lamping re strategy for pursuing claims/insurance	B300	B310	1.40
09/24/12	S. Higgins	Meet with C. Schenk and B. Lamping relative to outstanding tasks, [REDACTED]	B100	B110	2.10
09/24/12	S. Higgins	Meet with M. Darrough relative to claims against Chubb	B100	B110	1.10
09/24/12	C. Reid	Review [REDACTED] term sheet communication	B100	B110	0.80
09/24/12	C. Schenk	Update to receivership website (.1); telephone call with foreign investor re tax issues, provide follow up information to same (.3); review court order re motion to dismiss (.3)	B100	B110	0.70

INVOICE

Invoice #2497080

October 23, 2012
 Invoice #2497080
 Page 8

U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
09/24/12	C. Schenk	Telephone conference with investor and CLA (.3); edit investor communication re [REDACTED] financing, coordinate points of discussion and changes with C. Reid and M. Murray (.2); meet with M. Darrough, S. Higgins and B. Lamping to discuss insurance issues (1.)	B200	B210	1.50
09/25/12	S. Higgins	Review relevant emails relative to claims [REDACTED]	B100	B110	0.70
09/25/12	C. Kelly	Confer with team re upcoming claims bar date	B100	B110	0.20
09/25/12	B. Lamping	Draft [REDACTED]	B100	B110	2.50
09/25/12	B. Lamping	Search for documents pertaining to [REDACTED]	B100	B110	1.50
09/25/12	B. Lamping	Meet with S. Higgins and C. Schenk re case strategy	B100	B110	0.80
09/25/12	C. Schenk	Communications with Segue and investors re [REDACTED] financing and potential participation, preliminary review of prepared documentation, communications with C. Reid (.9); speak with representative of McGladrey re potential valuation work for Receivership assets (.4); communications re bankruptcy proof of claim issues (.3); discuss vendor payment issues with Segue (.2); communications with investors re K-1s (.4); review SEC response to motion for protective order (.2)	B200	B210	2.40
09/26/12	M. Darrough	Draft letter to D. Topol	B100	B110	0.20
09/26/12	M. Darrough	Draft complaint against Federal Insurance Company	B100	B110	2.80
09/26/12	S. Higgins	Work on insurance recovery issues and identification of claims [REDACTED]	B100	B110	3.80
09/26/12	B. Lamping	Review documents relating to [REDACTED]	B100	B110	2.00
09/26/12	B. Lamping	Draft [REDACTED]	B100	B110	1.40

Invoice

Payment Due 10/23/12

October 23, 2012
 Invoice #2497080
 Page 9

U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
09/26/12	C. Schenk	Coordinate investor tax information with CLA (.1); attention to investor communication issues with Segue (.1)	B200	B210	0.20
09/27/12	M. Darrough	Review research re [REDACTED]	B100	B110	0.40
09/27/12	S. Higgins	Work on insurance recovery issues and [REDACTED]	B100	B110	1.60
09/27/12	S. Higgins	Review and revise complaint against Federal	B100	B110	1.60
09/27/12	B. Lamping	Telephone calls with C. Schenk re [REDACTED]	B100	B110	0.30
09/27/12	B. Lamping	Meet with CTS re same	B100	B110	0.20
09/27/12	B. Lamping	Draft [REDACTED]	B100	B110	0.20
09/27/12	D. Mangian	Legal research and analysis re [REDACTED] (1.1); draft email to M. Darrough re same (.7); [REDACTED] (.3)	B100	B120	3.30
09/27/12	C. Schenk	Discuss investor requests for information with A. Reagan (.3); communications with investors re K-1 and other requests for tax information, research file, follow up with CLA (.5); review proof of claim in anticipation of internal meeting re filing and preparation of same (.2)	B200	B210	1.00
09/27/12	C. Schenk	Discussions with FTL re vendor invoice (.2); review [REDACTED] prepared by M. Darrough, research issues, prepare response with comments and edits (.9)	B100	B110	1.10
09/28/12	M. Darrough	Analyze [REDACTED]	B100	B110	0.20
09/28/12	D. Mangian	[REDACTED]	B100	B120	0.50
09/28/12	C. Reid	Review [REDACTED] Series A-1 investment documents	B100	B110	1.40

Invoice

Printed on 10/23/12

October 23, 2012
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 Page 10

U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
09/28/12	C. Schenk	Telephone conference with C. Reid re [REDACTED] terms and documentation, follow up summary to [REDACTED] review proportional allocation (.4); attention to details relating to D. Morriss request for information re [REDACTED] prepare communication to counsel for [REDACTED] (.4); communications with Segue re information request pertaining to [REDACTED] (.1); communications with counsel for [REDACTED] pertaining to D. Morriss request for information (.2); communications with A. Reagan re potential [REDACTED] investors (.2); attention to details pertaining to tax issues (.2)	B200	B210	1.50

Total Hours: 100.30

SUBTOTAL FOR SERVICES

\$38,616.00

For Cash Outlays:

09/28/12	NO CHARGE For database management services for September, 2012	\$157.50
09/28/12	NO CHARGE For document management services related to incoming and outgoing production for September, 2012	\$280.00
	For reproduction charges	\$104.32

SUBTOTAL FOR CASH OUTLAYS

\$541.82

Amie

Printed On: 12/21/12

October 23, 2012
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 Page 11

U.S. District Court Eastern District of Missouri

TIME SUMMARY BY RANK

Timekeeper	Hours Worked	Billed Per Hour	Billed Amount
E. Buchholz	0.50	\$510.00	\$255.00
M. Darrough	6.60	\$400.00	\$2,640.00
S. Higgins	12.70	\$510.00	\$6,477.00
C. Kelly	0.20	\$415.00	\$83.00
C. Reid	7.60	\$455.00	\$3,458.00
C. Schenk	45.50	\$430.00	\$19,565.00
Subtotal for Partner	73.10	\$444.30	\$32,478.00
B. Lamping	9.20	\$260.00	\$2,392.00
D. Mangian	9.80	\$240.00	\$2,352.00
Subtotal for Associate	19.00	\$249.68	\$4,744.00
H. Weber	8.20	\$170.00	\$1,394.00
Subtotal for Legal Assistant (paralegals and other legal support personnel)	8.20	\$170.00	\$1,394.00
Total All Classes	100.30	\$385.00	\$38,616.00

SUBTOTAL FOR SERVICES	\$38,616.00
LESS NO CHARGE ENTRIES	-759.00
LESS 15% DISCOUNT	-5,678.55
TOTAL FOR SERVICES	\$32,178.45
SUBTOTAL FOR CASH OUTLAYS	\$541.82
LESS NO CHARGE ENTRIES	-437.50
TOTAL FOR CASH OUTLAYS	\$104.32
TOTAL AMOUNT DUE	\$32,282.77

Invoice

**Task Based Billing Summary
Law Firm Invoice**

To: U.S. District Court Eastern District of Missouri, Thomas F. Eagleton Courthouse, 111 S. 10th Street, 3rd Floor, St. Louis, MO 63102

Firm Name: THOMPSON COBURN LLP

Firm Address: P.O. Box 18379M, St. Louis, Missouri 63195

Billing Attorney: 4260-Claire Schenk

Matter Name: Acartha Group Receivership

Invoice No.: 2497080
Invoice Date: 10/23/12

For Services Rendered and Disbursements Prior Month

BILLING SUMMARY

	THIS BILL		CUMULATIVE TOTALS	
	Hours	Amount	Hours	Amount
54464-102286				
TOTAL LEGAL FEES:	100.30	\$32,178.45	2,064.50	\$586,290.17
TOTAL DISBURSEMENTS:		\$104.32		\$23,731.81
TOTAL LEGAL FEES & DISB:		\$32,282.77		\$610,021.98

ANALYSIS OF DISBURSEMENTS:

Task Code	Task Description	THIS BILL		CUMULATIVE TOTALS	
		Amount	Amount	Amount	Amount
102	For postage	\$0.00		\$495.68	
106	For reproduction charges	\$104.32		\$2,286.24	
107	For outside copy charge	\$0.00		\$422.22	
108	For color reproduction charges	\$0.00		\$153.93	
109	For overnight delivery service	\$0.00		\$3,249.27	
117	For oversize copies	\$0.00		\$39.00	
127	For local courier service	\$0.00		\$398.82	
150	For on-line docket review	\$0.00		\$24.68	
300	Messenger services to file or obtain documents in court	\$0.00		\$15.00	
307	For local cab charges	\$0.00		\$41.64	
327	For expenses	\$0.00		\$9.99	
367	For meal expenses	\$0.00		\$665.75	
375	For hard drives	\$0.00		\$138.87	
383	For travel expenses	\$0.00		\$4,037.32	
402	For airfare	\$0.00		\$3,284.40	
410	For certified copies	\$0.00		\$3,924.00	
419	For court costs	\$0.00		\$66.00	
422	For filing fees	\$0.00		\$4,459.00	
435	For publication costs	\$0.00		\$20.00	
TOTAL DISBURSEMENTS:		\$104.32		\$23,731.81	

ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:

Partner	THIS BILL			CUMULATIVE TOTALS	
	Rate	Hours	Amount	Hours	Amount

**Task Based Billing Summary
Law Firm Invoice**

Matter Name: Acartha Group Receivership
C/M Firm No: 54464-102286

Page: 2

ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:

	THIS BILL			CUMULATIVE TOTALS	
	Rate	Hours	Amount	Hours	Amount
Buchholz, E	510.00	0.50	255.00	0.50	255.00
Darrough, M	400.00	6.60	2,640.00	88.60	35,160.00
Farrell, D	0.00	0.00	0.00	0.60	279.00
Higgins, S	510.00	12.70	6,477.00	233.30	118,983.00
Kelly, C	415.00	0.20	83.00	115.90	48,098.50
Levin, H	0.00	0.00	0.00	71.90	36,669.00
Litz, T	0.00	0.00	0.00	6.00	3,060.00
Reid, C	455.00	7.60	3,458.00	73.70	33,533.50
Schenk, C	430.00	45.50	19,565.00	697.90	300,097.00
TOTAL Partner:	444.29	73.10	\$32,478.00	1,288.40	\$576,135.00
<u>Associate</u>					
Carnie, Jr., K	0.00	0.00	0.00	29.90	7,774.00
Kraft, K	0.00	0.00	0.00	239.50	83,825.00
Lamping, B	260.00	9.20	2,392.00	68.20	17,732.00
Mangian, D	240.00	9.80	2,352.00	39.00	9,360.00
Patterson, G	0.00	0.00	0.00	0.90	256.50
Trame, B	0.00	0.00	0.00	0.50	120.00
TOTAL Associate:	249.68	19.00	\$4,744.00	378.00	\$119,067.50
<u>Legal Assistant (paralegals and other legal support personnel)</u>					
Bedard, J	0.00	0.00	0.00	2.00	330.00
Brooks, L	0.00	0.00	0.00	26.60	2,926.00
Choi, M	0.00	0.00	0.00	48.10	10,582.00
Hearing, R	0.00	0.00	0.00	6.30	661.50
Hundley, E	0.00	0.00	0.00	59.10	10,933.50
Kennedy, G	0.00	0.00	0.00	15.00	2,925.00
Kraus, A	0.00	0.00	0.00	1.90	209.00
Landgraf, E	0.00	0.00	0.00	1.90	361.00
Light, L	0.00	0.00	0.00	0.20	39.00
Loveless, D	0.00	0.00	0.00	39.30	6,681.00
Muzzarelli, J	0.00	0.00	0.00	9.80	1,519.00
Parrish, M	0.00	0.00	0.00	1.20	216.00
Schuetz, A	0.00	0.00	0.00	57.10	6,281.00
Weber, H	170.00	8.20	1,394.00	126.60	21,522.00
TOTAL Legal Assistant (paralegals and other legal support personnel):	170.00	8.20	\$1,394.00	395.10	\$65,186.00
Subtotal Legal Fees:		100.30	\$38,616.00	2,061.50	\$760,388.50
Less Discount:			-6,437.55		-174,098.33

Task Based Billing Summary
Law Firm Invoice

Matter Name: Acartha Group Receivership
C/M Firm No: 54464-102286

Page: 3

ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:

	THIS BILL			CUMULATIVE TOTALS	
	Rate	Hours	Amount	Hours	Amount
TOTAL LEGAL FEES:			\$32,178.45		\$586,290.17

Task Based Billing Summary
Law Firm Invoice

Matter Name: Acartha Group Receivership
C/M Firm No: 54464-102286

Page: 4

ANALYSIS OF FEES BY FUNCTIONS:

		<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
		<u>Hours</u>	<u>Amount</u>	<u>Hours</u>	<u>Amount</u>
B-Financial Restructuring-Bankruptcy					
B10	Project administration(billable)	0.00	\$0.00	4.90	\$2,107.00
	TOTAL :	0.00	\$0.00	4.90	\$2,107.00
B50-Banruptcy: Creditor or Debtor					
B110	Case Administration	52.10	\$19,842.00	1,562.60	\$570,849.00
B120	Asset Analysis and Recovery	9.80	\$2,352.00	78.60	\$27,768.00
B130	Asset Disposition	0.00	\$0.00	83.90	\$21,662.00
B210	Business Operations	35.40	\$15,222.00	301.80	\$125,358.50
B310	Claims Administration and Objections	3.00	\$1,200.00	32.70	\$12,644.00
	TOTAL Claims and Plan:	100.30	\$38,616.00	2,059.60	\$758,281.50
	Subtotal Legal Fees:	100.30	\$38,616.00	2,064.50	\$760,388.50
	Less Discount		\$-6,437.55		-174,098.33
	TOTAL LEGAL FEES 54464-102286		\$32,178.45		\$586,290.17

THOMPSON COBURN LLP

October 23, 2012

U.S. District Court Eastern District of Missouri
Attn: Hon. Carol E. Jackson
Thomas F. Eagleton Courthouse
111 S. 10th Street
3rd Floor
St. Louis, Missouri 63102

Direct Correspondence To:
One US Bank Plaza
St. Louis, Missouri 63101-1693
314-552-6000
AccountsReivable@ThompsonCoburn.com

EIN 43-0666662

REMITTANCE COPY

PAYMENT DUE UPON RECEIPT
PLEASE REFERENCE INVOICE NUMBER WITH YOUR PAYMENT

Invoice # 2497080

\$32,282.77

Please remit this copy with your check to:

Thompson Coburn LLP
P.O. Box 18379M
St. Louis, MO 63195

ACH Instructions:

Account Name: Thompson Coburn LLP
Bank: U.S. Bank
ABA/Routing Number: 021052053
Account Number: 25657335

Please reference invoice number(s) with ACH or send an e-mail with the information to

AccountsReivable@ThompsonCoburn.com

FOR WIRE TRANSFER INSTRUCTIONS PLEASE CONTACT

AccountsReivable@ThompsonCoburn.com

THOMPSON COBURN LLP

Remit To:
 P.O. Box 18379M
 St. Louis, Missouri 63195

ACH Instructions:
 Account Name: Thompson Coburn LLP
 Bank: U.S. Bank
 ABA/Routing Number: 021052053
 Account Number: 25657335
 Please reference invoice number(s).

Direct Correspondence To:
 One US Bank Plaza
 St. Louis, Missouri 63101-1693
 314-552-6000
 AccountsReivable@ThompsonCoburn.com

October 22, 2012
 Invoice #2497628

U.S. District Court Eastern District of Missouri
 Attn: Hon. Carol E Jackson
 Thomas F. Eagleton Courthouse
 111 S. 10th Street
 3rd Floor
 St. Louis, Missouri 63102

EIN 43-0666662

For Legal Services Rendered in Connection With:

Goodman Lawsuit
 TC File: 54464 / 104425

Date	Atty	Description	Phase	Task	Hours
09/04/12	C. Schenk	Review emails and documents pertinent to [REDACTED] re potential claims, financing and investment issues pertaining to [REDACTED] summarize same for SEC (.9); communications with J. Trog re litigative issues and obtaining information from [REDACTED] review correspondence and attachment (.2)	L100	L190	1.10
09/04/12	H. Weber	Review documents for bank records and communications re [REDACTED] per C. Schenk's request	L100	L140	1.20
09/04/12	H. Weber	Review bank statements for Acartha Group, Integrien Acquisition and Librato Acquisition II and Librato Capital II and draft email to C. Schenk re [REDACTED] wire transfers	L100	L140	1.90
09/05/12	C. Schenk	Research issues pertaining to funds provided by [REDACTED]	L100	L120	0.70
09/05/12	C. Schenk	Telephone conference with [REDACTED] follow up with attorneys re proposed meeting date	L100	L190	0.20

Invoice



THOMPSON COBURN LLP

October 22, 2012
 Invoice #2497628
 Page 2

U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
09/05/12	H. Weber	Index additional documents received from C. Hannaway from Acartha's St. Louis office per C. Schenk	L100	L140	1.10
09/05/12	H. Weber	Review spreadsheet re analysis of Acartha Group's account at Reliance Bank and draft email re same as to [REDACTED] per C. Schenk's request	L300	L390	0.90
09/06/12	C. Schenk	Telephone conference with A. Schwartz re call with H. Tomlinson, call with H. Tomlinson, follow up with S. Higgins re [REDACTED] and document production issues, review documents to be provided to redact confidential information	L100	L190	1.50
09/06/12	H. Weber	Review bank statements for Integrien compiling copies of Reliance Bank statements and emailing same to T. O'Shaughnessy	L100	L140	0.30
09/06/12	H. Weber	Index additional documents received from C. Hannaway from Acartha's St. Louis office per C. Schenk	L100	L140	3.90
09/06/12	H. Weber	Review working file for copies of operating agreements for Acartha Management LLC, Acartha and Company and Acartha Group LLC per C. Schenk's request	L100	L140	1.70
09/07/12	S. Higgins	Review emails and search analysis memoranda relative to refining search for [REDACTED]	L100	L140	0.70
09/07/12	S. Higgins	NO CHARGE Emails to and from C.Schenk relative to fee application	L100	L140	0.20
09/07/12	S. Higgins	Review emails to and from H. Tomlinson	L100	L140	0.20
09/07/12	C. Schenk	Review redacted documents to provide to H. Tomlinson and follow up with same (.1); communication with J. Trog (.1)	L100	L190	0.20
09/10/12	C. Schenk	Discuss employee claims for wages with CLA, provide follow up information	L100	L190	0.50
09/11/12	B. Lamping	Review sample of documents responsive to key word searches	L300	L310	0.30
09/12/12	B. Lamping	Review documents received from receivership entities	L100	L110	0.90

Invoice

Payment Due Upon Receipt

October 22, 2012
 Invoice #2497628
 Page 3

U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
09/13/12	C. Schenk	Witness interview of investor, SEC and counsel, summarize notes (.8); follow up discussion with SEC (.2)	L300	L330	1.00
09/14/12	S. Higgins	Review pleadings and docket notices, including Rule 26 supplemental filing and emails from investors	L100	L120	0.40
09/17/12	B. Lamping	Meet with S. Higgins re document analysis	L100	L190	1.10
09/18/12	S. Higgins	Attend deposition of B.D. Morriss (6.0); meet with C. Schenk and A. Schwartz (1.2); meet with B. Lamping and preliminarily review [REDACTED]	L300	L330	8.30
09/18/12	B. Lamping	[REDACTED] (1.1) Meet with S. Schenk and S. Higgins re case update (.4); meet with S. Schenk, S. Higgins and A. Schwartz re case update (.5)	L100	L190	0.90
09/18/12	B. Lamping	Review documents collected from [REDACTED] custodian file	L100	L120	0.90
09/18/12	C. Schenk	Communications with counsel re [REDACTED]	L100	L190	0.20
09/18/12	C. Schenk	Prepare for and meet with S. Higgins and A. Schwartz to discuss Receivership and litigation issues	L100	L190	1.50
09/19/12	S. Higgins	Attend deposition of Morriss Holdings (3.2); meetings with A. Schwartz (.4); meetings with B. Lamping relative to [REDACTED] (.2); meet with C. Schenk (.3)	L300	L330	4.10
09/19/12	B. Lamping	Review documents pertaining to [REDACTED]	L100	L120	1.40
09/19/12	B. Lamping	Meet with S. Higgins re case strategy (.9); meet with S. Higgins and A. Schwartz re same (.5); telephone call with clerk's office re pay application (.1)	L100	L190	1.50
09/19/12	C. Schenk	Telephone conference with S. Higgins re [REDACTED]	L100	L190	0.40
09/20/12	S. Higgins	Prepare for and participate in deposition of B. Ziebarth	L300	L330	7.60
09/20/12	S. Higgins	Meet with A Schwartz	L100	L190	1.20

Invoice

Continental Energy

October 22, 2012
 Invoice #2497628
 Page 4

U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
09/20/12	B. Lamping	Meet with S. Higgins re Ziebarth deposition and case update	L100	L190	0.50
09/20/12	B. Lamping	NO CHARGE Prepare for Ziebarth deposition (.4); research re [REDACTED] (1.8)	L300	L330	2.20
09/20/12	C. Schenk	Meet with SEC, A. Schwartz, to discuss pending litigative issues, follow up discussions with S. Higgins re same (.9); follow up with M. Choi re document searches and various pending requests (.4)	L100	L190	1.30
09/24/12	B. Lamping	Meet with C. Schenk and S. Higgins re case strategy	L100	L120	1.70
09/24/12	B. Lamping	Meet with C. Schenk, S. Higgins, and M. Darrow re case strategy	L100	L120	2.00
09/24/12	C. Schenk	Meet with S. Higgins, and B. Lamping to discuss litigative issues, prepare for same	L100	L190	0.90
09/24/12	H. Weber	Search electronic documents for [REDACTED]	L100	L140	1.00
09/25/12	S. Higgins	Follow up status meeting with C. Schenk to revise task summaries	L100	L120	1.10
09/25/12	C. Schenk	Prepare for and meet with S. Higgins, B. Lamping and M. Darrough to discuss litigative issues	L100	L190	0.80
09/26/12	C. Schenk	Communications with S. Higgins re witness interviews (.1); review request of H. Tomlinson for information, communications with H. Weber re [REDACTED] claims (.2)	L100	L190	0.30
09/26/12	H. Weber	Research re [REDACTED]	L100	L110	1.30
09/26/12	H. Weber	Review email from H. Tomlinson, counsel for [REDACTED] to C. Schenk re request for additional documents and information and communicate with C. Schenk re same	L100	L140	0.50

Invoice

Case: 4:12-cv-00080-CEJ Doc. #: 221-13 Filed: 12/21/12 Page: 4 of 11 PageID #: 5870

October 22, 2012
 Invoice #2497628
 Page 5

U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
09/27/12	C. Schenk	Document review pertaining to investor claims, follow up with B. Lamping re same (.7), follow up with H. Weber and counsel for same (.3); telephone conference with A. Schwartz re litigative issues (.2); communication with J. Trog re witness interview and related issues, outline agenda items (.2); review draft of [REDACTED]	L300	L310	2.10
09/27/12	H. Weber	Communicate with H. Tomlinson attorney for E. Sarasin re request for documents	L300	L390	0.30
09/27/12	H. Weber	Review working file for tax returns for Integrien Acquisition II for 2010 and 2011 and Acartha Group bank statements from Reliance in preparation to send to H. Tomlinson	L300	L390	0.70
09/28/12	S. Higgins	Review and draft emails re [REDACTED]	L100	L190	0.30
09/28/12	C. Schenk	Telephone conference with B. Benoit, counsel for plaintiffs, [REDACTED] [REDACTED] [REDACTED] [REDACTED] (.5); communications with H. Weber re information request of [REDACTED] review details of same (.4)	L100	L190	0.90

Total Hours: 65.90

SUBTOTAL FOR SERVICES

\$24,139.00

Invoice

10/22/2012

October 22, 2012
 Invoice #2497628
 Page 6

U.S. District Court Eastern District of Missouri

TIME SUMMARY BY RANK

Timekeeper	Hours Worked	Billed Per Hour	Billed Amount
S. Higgins	24.10	\$510.00	\$12,291.00
C. Schenk	13.60	\$430.00	\$5,848.00
Subtotal for Partner	37.70	\$481.14	\$18,139.00
B. Lamping	13.40	\$260.00	\$3,484.00
Subtotal for Associate	13.40	\$260.00	\$3,484.00
H. Weber	14.80	\$170.00	\$2,516.00
Subtotal for Legal Assistant (paralegals and other legal support personnel)	14.80	\$170.00	\$2,516.00
Total All Classes	65.90	\$366.30	\$24,139.00

SUBTOTAL FOR SERVICES	\$24,139.00
LESS NO CHARGE ENTRIES	-674.00
LESS 15% DISCOUNT	-3,519.75
TOTAL FOR SERVICES	\$19,945.25
TOTAL AMOUNT DUE	\$19,945.25

Invoice

10/22/12 10:00 AM

**Task Based Billing Summary
Law Firm Invoice**

To: U.S. District Court Eastern District of Missouri, Thomas F. Eagleton Courthouse, 111 S. 10th Street, 3rd Floor, St. Louis, MO 63102

Firm Name: THOMPSON COBURN LLP

Firm Address: P.O. Box 18379M, St. Louis, Missouri 63195

Billing Attorney: 4260-Claire Schenk

Matter Name: Goodman Lawsuit

Invoice No.: 2497628
Invoice Date: 10/22/12

For Services Rendered and Disbursements Prior Month

BILLING SUMMARY

	----- THIS BILL -----		----- CUMULATIVE TOTALS -----	
	Hours	Amount	Hours	Amount
54464-104425				
TOTAL LEGAL FEES:	65.90	\$19,945.25	635.70	\$179,939.38
TOTAL DISBURSEMENTS:		<u>\$0.00</u>		<u>\$79.17</u>
TOTAL LEGAL FEES & DISB:		\$19,945.25		\$180,018.55

ANALYSIS OF DISBURSEMENTS:

Task Code	Task Description	----- THIS BILL -----		----- CUMULATIVE TOTALS -----	
		Amount	Amount	Amount	Amount
102	For postage	\$0.00		\$5.70	
106	For reproduction charges	\$0.00		\$53.52	
108	For color reproduction charges	\$0.00		\$19.95	
TOTAL DISBURSEMENTS:		<u>\$0.00</u>		<u>\$79.17</u>	

ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:

	----- THIS BILL -----			----- CUMULATIVE TOTALS -----		
	Rate	Hours	Amount	Hours	Amount	
<u>Partner</u>						
Darrough, M	0.00	0.00	0.00	6.60	2,640.00	
Farrell, D	0.00	0.00	0.00	0.90	418.50	
Higgins, S	510.00	24.10	12,291.00	188.00	95,880.00	
Kelly, C	0.00	0.00	0.00	0.60	249.00	
Schenk, C	430.00	13.60	5,848.00	108.40	46,612.00	
TOTAL Partner:	481.14	37.70	\$18,139.00	304.50	\$145,799.50	

Associate

Kraft, K	0.00	0.00	0.00	28.60	10,010.00	
Lamping, B	260.00	13.40	3,484.00	106.90	27,794.00	
Mangian, D	0.00	0.00	0.00	3.50	840.00	
TOTAL Associate:	260.00	13.40	\$3,484.00	139.00	\$38,644.00	

Legal Assistant (paralegals and other legal support personnel)

Brooks, L	0.00	0.00	0.00	10.50	1,155.00	
Choi, M	0.00	0.00	0.00	2.20	484.00	
Muzzarelli, J	0.00	0.00	0.00	118.70	18,398.50	

Task Based Billing Summary
Law Firm Invoice

Matter Name: Goodman Lawsuit
C/M Firm No: 54464-104425

Page: 2

ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:

	THIS BILL			CUMULATIVE TOTALS	
	Rate	Hours	Amount	Hours	Amount
Parrish, M	0.00	0.00	0.00	0.60	108.00
Schuetz, A	0.00	0.00	0.00	28.80	3,168.00
Weber, H	170.00	14.80	2,516.00	31.40	5,338.00
TOTAL Legal Assistant (paralegals and other legal support personnel):	170.00	14.80	\$2,516.00	192.20	\$28,651.50
Subtotal Legal Fees:		65.90	\$24,139.00	635.70	\$213,095.00
Less Discount:			-4,193.75		-33,155.62
TOTAL LEGAL FEES:			\$19,945.25		\$179,939.38

Task Based Billing Summary
Law Firm Invoice

Matter Name: Goodman Lawsuit
C/M Firm No: 54464-104425

Page: 3

ANALYSIS OF FEES BY FUNCTIONS:

		THIS BILL		CUMULATIVE TOTALS	
		Hours	Amount	Hours	Amount
B50-Banruptcy: Creditor or Debtor					
B50.01	Case Administration (incl. strategy/client communications)	0.00	\$0.00	156.20	\$49,781.00
B50.02	Asset Analysis and Recovery	0.00	\$0.00	3.70	\$923.00
B50.05	Executory contract issues	0.00	\$0.00	1.60	\$688.00
TOTAL :		0.00	\$0.00	161.50	\$51,392.00
L01-Matter Open					
L110	Fact Investigation/Development	0.00	\$0.00	0.70	\$301.00
L120	Analysis/Strategy	0.00	\$0.00	2.40	\$1,200.00
TOTAL Case Assessment, Development and Administration:		0.00	\$0.00	3.10	\$1,501.00
L02-Pre-Suit or Pre-Answer Work					
L120	Analysis/Strategy	0.00	\$0.00	11.80	\$5,977.50
L120	Analysis/Strategy	0.00	\$0.00	2.60	\$1,151.00
L120	Analysis/Strategy	0.00	\$0.00	4.10	\$1,045.00
L120	Analysis/Strategy	0.00	\$0.00	16.80	\$7,498.00
L120	Analysis/Strategy	0.00	\$0.00	3.10	\$693.50
L120	Analysis/Strategy	0.00	\$0.00	0.50	\$77.50
L120	Analysis/Strategy	0.00	\$0.00	2.30	\$718.50
TOTAL Case Assessment, Development and Administration:		0.00	\$0.00	41.20	\$17,161.00
L03-Initial Investigation and Experts					
L110	Fact Investigation/Development	1.30	\$221.00	34.40	\$13,494.00
L410	Fact Witnesses	0.00	\$0.00	3.20	\$1,632.00
L110	Fact Investigation/Development	0.90	\$234.00	0.90	\$234.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	27.70	\$11,585.00
L130	Experts/Consultants	0.00	\$0.00	1.60	\$688.00
TOTAL Case Assessment, Development and Administration:		2.20	\$455.00	67.80	\$27,633.00
L04-Initial Filings					
L210	Pleadings	0.00	\$0.00	27.30	\$12,680.50
TOTAL Pre-Trial Pleadings and Motions:		0.00	\$0.00	27.30	\$12,680.50
L05-Ongoing Reporting and Communication					
L05.110	Budgeting Work and Communications	0.00	\$0.00	0.90	\$387.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	6.40	\$3,016.00

**Task Based Billing Summary
Law Firm Invoice**

Matter Name: Goodman Lawsuit
C/M Firm No: 54464-104425

Page: 4

ANALYSIS OF FEES BY FUNCTIONS:

		THIS BILL		CUMULATIVE TOTALS	
		Hours	Amount	Hours	Amount
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	0.40	\$104.00
L190	Other Case Assessment, Development and Administration	8.90	\$3,923.00	26.10	\$11,334.00
L190	Other Case Assessment, Development and Administration	6.40	\$2,096.00	32.50	\$10,548.00
TOTAL Case Assessment, Development and Administration:		15.30	\$6,019.00	66.30	\$25,389.00
L06-Investigation/Discovery/Analysis					
L390	Other Discovery	1.90	\$323.00	19.80	\$8,738.00
L390	Other Discovery	0.00	\$0.00	42.70	\$7,429.50
L310	Written Discovery	0.00	\$0.00	1.10	\$286.00
L320	Document Production	0.00	\$0.00	0.10	\$51.00
L350	Discovery Motions	0.00	\$0.00	0.10	\$51.00
L310	Written Discovery	2.40	\$981.00	8.20	\$2,863.00
L310	Written Discovery	0.00	\$0.00	0.40	\$204.00
L320	Document Production	0.00	\$0.00	7.80	\$3,438.00
L390	Other Discovery	0.00	\$0.00	0.30	\$153.00
L330	Depositions	7.60	\$3,876.00	7.60	\$3,876.00
L330	Depositions	1.00	\$430.00	1.00	\$430.00
L330	Depositions	12.40	\$6,324.00	12.40	\$6,324.00
L330	Depositions	2.20	\$572.00	17.30	\$7,831.00
L120	Analysis/Strategy	0.40	\$204.00	3.60	\$1,036.00
L120	Analysis/Strategy	2.10	\$665.00	76.10	\$12,463.00
L120	Analysis/Strategy	4.80	\$1,523.00	5.90	\$1,996.00
L120	Analysis/Strategy	0.90	\$234.00	16.70	\$4,138.00
L140	Document/File Management	12.70	\$2,533.00	32.70	\$10,907.00
L140	Document/File Management	0.00	\$0.00	1.00	\$170.00
L140	Document/File Management	0.00	\$0.00	0.40	\$68.00
TOTAL Case Assessment, Development and Administration:		48.40	\$17,665.00	255.20	\$72,452.50
L07-Motions and Hearings					
L250	Other Written Motions and Submissions	0.00	\$0.00	1.50	\$765.00
L250	Other Written Motions and Submissions	0.00	\$0.00	0.90	\$309.00
L250	Other Written Motions and Submissions	0.00	\$0.00	10.90	\$3,812.00
TOTAL Pre-Trial Pleadings and Motions:		0.00	\$0.00	13.30	\$4,886.00
Subtotal Legal Fees:		65.90	\$24,139.00	635.70	\$213,095.00
Less Discount			\$-4,193.75		-33,155.62
TOTAL LEGAL FEES 54464-104425			\$19,945.25		\$179,939.38

THOMPSON COBURN LLP

October 22, 2012

U.S. District Court Eastern District of Missouri
Attn: Hon. Carol E. Jackson
Thomas F. Eagleton Courthouse
111 S. 10th Street
3rd Floor
St. Louis, Missouri 63102

Direct Correspondence To:
One US Bank Plaza
St. Louis, Missouri 63101-1693
314-552-6000
AccountsReivable@ThompsonCoburn.com

EIN 43-0666662

REMITTANCE COPY

PAYMENT DUE UPON RECEIPT
PLEASE REFERENCE INVOICE NUMBER WITH YOUR PAYMENT

Invoice # 2497628

\$19,945.25

Please remit this copy with your check to:

Thompson Coburn LLP
P.O. Box 18379M
St. Louis, MO 63195

ACH Instructions:

Account Name: Thompson Coburn LLP
Bank: U.S. Bank
ABA/Routing Number: 021052053
Account Number: 25657335

Please reference invoice number(s) with ACH or send an e-mail with the information to

AccountsReivable@ThompsonCoburn.com

FOR WIRE TRANSFER INSTRUCTIONS PLEASE CONTACT

AccountsReivable@ThompsonCoburn.com

THOMPSON COBURN LLP

Remit To:
 P.O. Box 18379M
 St. Louis, Missouri 63195

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Direct Correspondence To:
 One US Bank Plaza
 St. Louis, Missouri 63101-1693
 314-552-6000
 AccountsReivable@ThompsonCoburn.com

October 23, 2012
 Invoice #2497638

U.S. District Court Eastern District of Missouri
 Attn: Hon. Carol E Jackson
 Thomas F. Eagleton Courthouse
 111 S. 10th Street
 3rd Floor
 St. Louis, Missouri 63102

EIN 43-0666662

For Legal Services Rendered in Connection With:

Morriss Holdings, LLC
 TC File: 54464 / 105756

Date	Atty	Description	Phase	Task	Hours
09/04/12	H. Weber	Review electronic documents in case logistix for an EIN for Morriss Holdings per C. Schenk's request	L100	L120	0.50
09/13/12	C. Schenk	Review issues pertaining to answer with S. Higgins	L200	L210	0.40
09/18/12	B. Lamping	Meet with S. Higgins re [REDACTED] [REDACTED]	L200	L240	1.10
09/20/12	B. Lamping	Review documents pertaining to [REDACTED] [REDACTED]	L100	L120	0.40
09/20/12	B. Lamping	Meet with CTS re document analysis	L100	L190	0.40
09/24/12	B. Lamping	Review documents relating to [REDACTED] [REDACTED]	L100	L120	1.70
09/26/12	B. Lamping	Review [REDACTED] [REDACTED]	L100	L120	0.20
Total Hours:					4.70

SUBTOTAL FOR SERVICES

\$1,245.00

**Exhibit
 D-11**

Invoice

October 23, 2012
 Invoice #2497638
 Page 2

U.S. District Court Eastern District of Missouri

TIME SUMMARY BY RANK

Timekeeper	Hours Worked	Billed Per Hour	Billed Amount
C. Schenk	0.40	\$430.00	\$172.00
Subtotal for Partner	0.40	\$430.00	\$172.00
B. Lamping	3.80	\$260.00	\$988.00
Subtotal for Associate	3.80	\$260.00	\$988.00
H. Weber	0.50	\$170.00	\$85.00
Subtotal for Legal Assistant (paralegals and other legal support personnel)	0.50	\$170.00	\$85.00
Total All Classes	4.70	\$264.89	\$1,245.00

SUBTOTAL FOR SERVICES	\$1,245.00
LESS 15% DISCOUNT	-186.75
TOTAL FOR SERVICES	\$1,058.25
TOTAL AMOUNT DUE	\$1,058.25

Invoice

Payment Due Upon Receipt

Task Based Billing Summary
Law Firm Invoice

To: U.S. District Court Eastern District of Missouri, Thomas F. Eagleton Courthouse, 111 S. 10th Street, 3rd Floor, St. Louis, MO 63102

Firm Name: THOMPSON COBURN LLP

Firm Address: P.O. Box 18379M, St. Louis, Missouri 63195

Billing Attorney: 4260-Claire Schenk

Matter Name: Morriss Holdings, LLC

Invoice No.: 2497638
Invoice Date: 10/23/12

For Services Rendered and Disbursements Prior Month

BILLING SUMMARY

	THIS BILL		CUMULATIVE TOTALS	
	Hours	Amount	Hours	Amount
54464-105756				
TOTAL LEGAL FEES:	4.70	\$1,058.25	31.80	\$8,109.00
TOTAL LEGAL FEES & DISB:		\$1,058.25		\$8,109.00

ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:

	THIS BILL			CUMULATIVE TOTALS	
	Rate	Hours	Amount	Hours	Amount
<u>Partner</u>					
Darrough, M	0.00	0.00	0.00	0.40	160.00
Higgins, S	0.00	0.00	0.00	5.60	2,856.00
Schenk, C	430.00	0.40	172.00	4.00	1,720.00
TOTAL Partner:	430.00	0.40	\$172.00	10.00	\$4,736.00
<u>Associate</u>					
Lamping, B	260.00	3.80	988.00	13.50	3,510.00
TOTAL Associate:	260.00	3.80	\$988.00	13.50	\$3,510.00
<u>Legal Assistant (paralegals and other legal support personnel)</u>					
Muzzarelli, J	0.00	0.00	0.00	7.80	1,209.00
Weber, H	170.00	0.50	85.00	0.50	85.00
TOTAL Legal Assistant (paralegals and other legal support personnel):	170.00	0.50	\$85.00	8.30	\$1,294.00
Subtotal Legal Fees:		4.70	\$1,245.00	31.80	\$9,540.00
Less Discount:			-186.75		-1,431.00
TOTAL LEGAL FEES:			\$1,058.25		\$8,109.00

Task Based Billing Summary
Law Firm Invoice

Matter Name: Morriss Holdings, LLC
C/M Firm No: 54464-105756

Page: 2

ANALYSIS OF FEES BY FUNCTIONS:

		<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
		<u>Hours</u>	<u>Amount</u>	<u>Hours</u>	<u>Amount</u>
L02-Pre-Suit or Pre-Answer Work					
L120	Analysis/Strategy	0.00	\$0.00	0.40	\$160.00
	TOTAL Case Assessment, Development and Administration:	0.00	\$0.00	0.40	\$160.00
L03-Initial Investigation and Experts					
L110	Fact Investigation/Development	0.00	\$0.00	0.20	\$86.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	1.50	\$390.00
	TOTAL Case Assessment, Development and Administration:	0.00	\$0.00	1.70	\$476.00
L04-Initial Filings					
L210	Pleadings	0.40	\$172.00	16.60	\$5,323.00
L210	Pleadings	0.00	\$0.00	4.00	\$730.00
	TOTAL Pre-Trial Pleadings and Motions:	0.40	\$172.00	20.60	\$6,053.00
L05-Ongoing Reporting and Communication					
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	1.90	\$769.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	0.60	\$258.00
L190	Other Case Assessment, Development and Administration	0.40	\$104.00	1.30	\$491.00
	TOTAL Case Assessment, Development and Administration:	0.40	\$104.00	3.80	\$1,518.00
L06-Investigation/Discovery/Analysis					
L310	Written Discovery	0.00	\$0.00	0.30	\$78.00
L120	Analysis/Strategy	2.20	\$527.00	2.20	\$527.00
L120	Analysis/Strategy	0.60	\$156.00	1.70	\$442.00
	TOTAL Case Assessment, Development and Administration:	2.80	\$683.00	4.20	\$1,047.00
L07-Motions and Hearings					
L240	Dispositive Motions	1.10	\$286.00	1.10	\$286.00
	TOTAL Pre-Trial Pleadings and Motions:	1.10	\$286.00	1.10	\$286.00
	Subtotal Legal Fees:	4.70	\$1,245.00	31.80	\$9,540.00
	Less Discount		-\$186.75		-1,431.00
	TOTAL LEGAL FEES 54464-105756		\$1,058.25		\$8,109.00

THOMPSON COBURN LLP

October 23, 2012

U.S. District Court Eastern District of Missouri
Attn: Hon. Carol E. Jackson
Thomas F. Eagleton Courthouse
111 S. 10th Street
3rd Floor
St. Louis, Missouri 63102

Direct Correspondence To:
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314-552-6000
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EIN 43-0666662

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PAYMENT DUE UPON RECEIPT
PLEASE REFERENCE INVOICE NUMBER WITH YOUR PAYMENT

Invoice # 2497638

\$1,058.25

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Thompson Coburn LLP
P.O. Box 18379M
St. Louis, MO 63195

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AccountsReivable@ThompsonCoburn.com

FOR WIRE TRANSFER INSTRUCTIONS PLEASE CONTACT

AccountsReivable@ThompsonCoburn.com



Segue Equity Group, LLC.
 325 North Kirkwood, Suite 103
 St. Louis, MO 63122
 MichelleM@SeguePartners.com

Acartha Group Receivership
 Claire M. Schenk
 c/o Claire Schenk Thompson Coburn
 One US Bank Plaza
 St. Louis Missouri 63101-1693

Invoice Number #INV-20121101-53
Date 08/11/2012
Due Date 08/31/2012

Acartha Group July Summary Invoice

Item	Description	Price/Unit	Qty	Price
Michelle Murray, Managing Director, Financial Activities	Accounting/ Auditing	\$233.75	1.50	\$350.63
Michelle Murray, Managing Director, Financial Activities	Business Analysis	\$233.75	4.10	\$958.38
Michelle Murray, Managing Director, Financial Activities	Tax Issues	\$233.75	2.40	\$561.00
Amy Reagan, Financial Associate, Financial Activities	Accounting/ Auditing	\$81.00	5.50	\$445.50
Amy Reagan, Financial Associate, Financial Activities	Business Analysis	\$81.00	9.40	\$761.40
Amy Reagan, Financial Associate, Financial Activities	Data Analysis	\$81.00	9.50	\$769.50
Amy Reagan, Financial Associate, Financial Activities	Tax Issues	\$81.00	9.30	\$753.30
Ryan Carlson, Bookkeeper, Financial Activities	Accounting/ Auditing	\$67.50	8.50	\$573.75

Subtotal \$5,173.46
V.A.T. (0%) \$0.00
Total \$5,173.46



Outstanding Balance \$47,733.06
Grand Total \$52,906.52

*Outstanding balance includes Q1 invoice (\$15,941.71), April and May invoice (\$17,589.84) and June invoice (\$14,201.51).



Segue Equity Group, LLC. Acartha July 2012 Invoice

Created by Amy Reagan, Financial Associate on 10/31/2012 05:21 PM

Projects for client Acartha Group Receivership
All Users
Time Interval: 07/01/2012 — 07/31/2012

Total hours		52:20	
Amy Reagan, Financial Associate		34:50	
Accounting/Auditing		05:50	
07/02/2012 11:00 AM — 01:20 PM	02:20		Worked on SFAR for Q2 and organized all necessary bank information to do so.
07/02/2012 02:00 PM — 02:50 PM	00:50		Finished Q2 SFAR and sent to Michelle to approve.
07/02/2012 05:15 PM — 06:05 PM	00:50		Talked to Michelle about SFAR. Finalized it and sent it to Claire with receipts and disbursements as of 7.02.
07/10/2012 11:45 AM — 12:05 PM	00:20		Compared the Parkside account balances bank statements to verify we did not need to transfer funds.
07/10/2012 01:15 PM — 02:05 PM	00:50		Worked on creating a spreadsheet showing outstanding expenses pending before the court for Claire.
07/10/2012 05:15 PM — 05:35 PM	00:20		Sent Claire an email about the pending expenses and bank account balances.
07/27/2012 09:45 AM — 09:55 AM	00:10		Emailed Claire re: First Funding Insurance.
07/30/2012 11:00 AM — 11:10 AM	00:10		Paid first funding insurance.
Business Analysis		09:40	
07/05/2012 08:45 AM — 09:15 AM	00:30		Reviewed spreadsheet that B. Holland sent for [REDACTED] into MIC VII for [REDACTED] allocations.
07/10/2012 03:00 PM — 04:20 PM	01:20		Talked to Claire re: [REDACTED] Updated information and created new lists to be sent back to Claire.
07/11/2012 04:00 PM — 04:20 PM	00:20		Responded to an email from Leslie and Karla about next steps.
07/11/2012 04:15 PM — 04:45 PM	00:30		Talked to Mary Ann on behalf of [REDACTED] and then answered her questions and compiled necessary information to send [REDACTED] about Tervela.
07/16/2012 02:05 PM — 02:15 PM	00:10		Talked with Mary Ann from [REDACTED] office about information he received.
07/16/2012 02:05 PM — 02:45 PM	00:40		Reviewed the P [REDACTED] stock certificates issue and responded to outstanding questions.
07/18/2012 04:40 PM — 04:50 PM	00:10		Contacted Claire about scheduling a call with [REDACTED]
07/19/2012 08:15 AM — 09:05 AM	00:50		Drafted an email for [REDACTED] Conference call. Also, compiled all of the necessary contact information for the investors.

07/19/2012 10:10 PM — 10:20 PM	00:10	Sent email to Claire re: [REDACTED] investor email.
07/20/2012 12:45 PM — 12:55 PM	00:10	Responded to [REDACTED] attorney.
07/20/2012 01:15 PM — 02:55 PM	01:40	Completed email to [REDACTED] investors, sent out Conference call information, and mailed three letters to investors via certified mail.
07/20/2012 03:30 PM — 04:20 PM	00:50	Worked on updating all investors contact information on spreadsheet.
07/23/2012 08:50 AM — 10:00 AM	01:10	Organized and updated investor contact information.
07/24/2012 09:00 AM — 09:20 AM	00:20	Updated Acartha spreadsheet from incoming emails about [REDACTED] conference call.
07/26/2012 12:00 PM — 12:40 PM	00:40	Organized information for the investor [REDACTED] call re: Claire's email. Looked into mail that was sent certified to the three investors.
07/27/2012 02:05 PM — 02:15 PM	00:10	Updated [REDACTED] Conference Call list and responded to email.
Data Analysis	09:50	
07/02/2012 08:30 AM — 09:10 AM	00:40	Worked on recalculating [REDACTED] pro-rata according to [REDACTED] question and responded to him.
07/03/2012 09:45 AM — 10:35 AM	00:50	Talked to [REDACTED] about his interest in [REDACTED] and changed the spreadsheet accordingly. Also, talked to Michelle about current investing situation.
07/03/2012 01:00 PM — 01:50 PM	00:50	Talked to Claire and Brian Holland about [REDACTED] allocations. Also talked to Michelle about current allocations.
07/05/2012 10:00 AM — 10:20 AM	00:20	Responded to Claire's email about information that Karla needed. Also, compiled and sent Karla necessary [REDACTED] info.
07/06/2012 08:40 AM — 09:20 AM	00:40	Worked on comparing [REDACTED] investors lists to answer Claire's questions about investors contact information.
07/09/2012 02:15 PM — 02:35 PM	00:20	Talked to Karla about letter that is being sent out to [REDACTED] for [REDACTED] financing.
07/10/2012 10:30 AM — 11:00 AM	00:30	Responded to Claire's email by doing the necessary research on her question.
07/11/2012 10:45 AM — 11:45 AM	01:00	Worked on the [REDACTED] memo showing how we calculated amount available to invest in [REDACTED] for each investor for our records.
07/13/2012 12:00 PM — 12:50 PM	00:50	Looked at [REDACTED] investors that needed information and organized contact information.
07/19/2012 02:55 PM — 03:15 PM	00:20	Responded to Claire re: [REDACTED] email for conference call.
07/20/2012 09:45 AM — 10:15 AM	00:30	Emailed [REDACTED] attorney and began finalizing letters to be sent out.
07/30/2012 08:40 AM — 09:30 AM	00:50	Talked to Claire about [REDACTED] Allocations and created three different scenarios showing pro rata amounts for interested investors.
07/30/2012 09:40 AM — 11:00 AM	01:20	Worked on allocation spreadsheets.
07/30/2012 11:10 AM — 11:20 AM	00:10	Communicated with [REDACTED] about his questions.
07/31/2012 10:20 AM — 11:00 AM	00:40	Talked to Claire and compiled information for her regarding [REDACTED] investors.

Tax Issues	09:30	
07/03/2012 01:45 PM — 02:15 PM	00:30	Worked on organizing operating agreements and sending them to the necessary people.
07/05/2012 10:45 AM — 11:35 AM	00:50	Drafted and sent an email for Tim from Clifton Gunderson. Also, organized and sent the operating agreements.
07/05/2012 02:15 PM — 03:05 PM	00:50	Worked on comparing Acartha operating agreements for tax returns to find the most up to date versions.
07/06/2012 09:15 AM — 09:35 AM	00:20	Sent Tim O the necessary information for the entities that had their tax extension rejected.
07/09/2012 01:30 PM — 02:20 PM	00:50	Worked on pulling reports from Quickbooks for tax prep.
07/09/2012 03:30 PM — 03:50 PM	00:20	Contacted Reliance for updated Acartha Group bank statements.
07/09/2012 03:45 PM — 04:15 PM	00:30	Finished compiling reports from Quickbooks and sent them to Michelle.
07/09/2012 04:45 PM — 05:15 PM	00:30	Reviewed Acartha Group spreadsheet.
07/10/2012 09:10 AM — 09:40 AM	00:30	Worked on updating QB reports and trying to find out why the general ledger was not running. Then printed and scanned reports.
07/10/2012 10:20 AM — 10:30 AM	00:10	Talked to Holly from TC about CLA W-9.
07/10/2012 01:00 PM — 01:20 PM	00:20	Worked on GL reports to solve the problems that previously came up.
07/10/2012 04:45 PM — 05:15 PM	00:30	Compiled Quickbooks reports for Tim at CLA re: taxes.
07/12/2012 08:30 AM — 08:50 AM	00:20	Talked to Holly at TC re: EIN.
07/12/2012 08:45 AM — 09:15 AM	00:30	Reviewed Sandy from Reliance's document for Acartha Group bank account and replied.
07/16/2012 11:30 AM — 11:40 AM	00:10	Responded to Claire's question regarding EIN number.
07/17/2012 08:50 AM — 10:00 AM	01:10	Went through all Acartha Group Bank accounts to find those dated 12.31.11 to send to Tim with CLA.
07/26/2012 10:45 AM — 11:25 AM	00:40	Looked through our records for Brian Hollands question about AGF for tax purposes.
07/31/2012 02:15 PM — 02:35 PM	00:20	Talked to [REDACTED] about tax questions and questions.
07/31/2012 06:05 PM — 06:15 PM	00:10	Answered Tim's questions about Acartha's Financials.
Michelle Murray, Managing Director	08:40	
Accounting/Auditing	01:50	
07/02/2012 05:15 PM — 05:35 PM	00:20	Discussed SFAR report with Amy.
07/09/2012 01:45 PM — 03:15 PM	01:30	Reviewed Quickbooks and discussed online issues with Ryan for bank reconciliations.
Business Analysis	04:10	
07/02/2012 02:00 PM — 03:00 PM	01:00	Acartha review and correspondence re [REDACTED] call w Agatha, emails, etc.
07/03/2012 09:00 AM — 09:30 AM	00:30	Acartha Correspondence re: [REDACTED] allocations.

07/05/2012 10:00 AM — 10:30 AM	00:30	Acartha correspondence and review.
07/06/2012 09:45 AM — 10:45 AM	01:00	Emails re [REDACTED] and calculation review of non [REDACTED] participants, etc.
07/10/2012 11:15 AM — 11:35 AM	00:20	Correspond re: investor interest for [REDACTED] financing.
07/10/2012 04:00 PM — 04:30 PM	00:30	Correspondence and discussion re [REDACTED] investor notifications.
07/16/2012 01:01 PM — 01:21 PM	00:20	Call with Claire re: [REDACTED]
Tax Issues	02:40	
07/10/2012 09:09 AM — 09:59 AM	00:50	Review financials generated by Amy from online QuickBooks.
07/10/2012 09:56 AM — 10:16 AM	00:20	Review General Ledger detail reports for MICVII and ATP.
07/10/2012 03:30 PM — 05:00 PM	01:30	Correspondence and review of final package sent to CLA for ATP and MICVII financials.
Ryan Carlson, Bookkeeper	08:50	
Accounting/Auditing	08:50	
07/08/2012 08:23 AM — 01:03 PM	04:40	Cash bank Account Reconciliation for entities via QB online.
07/09/2012 02:00 PM — 04:30 PM	02:30	Acartha Group Reconciliation Excel Sheet
07/10/2012 06:30 AM — 08:10 AM	01:40	Adjusting Excel Bank Reconciliation For Acartha Group



Segue Equity Group, LLC.
 325 North Kirkwood, Suite 103
 St. Louis, MO 63122
 MichelleM@SeguePartners.com

Acartha Group Receivership
 Claire M. Schenk
 c/o Claire Schenk Thompson Coburn
 One US Bank Plaza
 St. Louis, Missouri 63101-1693

Invoice Number #INV-20120822-30
Date 08/22/2012
Due Date 09/22/2012

Adjustments for Q1 Invoice

Item	Description	Price/Unit	Qty	Price
Michelle Murray, Managing Director, Financial Activities	Adjustments for time spent on accounting/auditing in order to appropriately reflect agreed upon billing rate.	\$31.25	37.00	\$1,156.25
Michelle Murray, Managing Director, Financial Activities	Adjustments for time spent on business analysis in order to appropriately reflect agreed upon billing rate.	\$31.25	34.10	\$1,065.63
Amy Reagan, Financial Associate, Financial Activities	Adjustments for time spent on accounting/auditing in order to appropriately reflect agreed upon billing rate.	\$4.50	14.00	\$63.00
Amy Reagan, Financial Associate, Financial Activities	Adjustments for time spent on business analysis in order to appropriately reflect agreed upon billing rate.	\$4.50	11.10	\$49.95

Subtotal \$2,334.83
V.A.T. (0%) \$0.00
Total \$2,334.83

Outstanding Balance \$52,906.52
Grand Total \$55,241.35

*Outstanding balance includes Q1 invoice (\$15,941.71), April and May invoice (\$17,589.84), June invoice (\$14,201.51) and July invoice (\$5,173.46).



Segue Equity Group, LLC. Acartha Q1 Invoice

Created by Amy Reagan, Financial Associate on 10/31/2012 07:05 PM

Projects for client Acartha Group Receivership
Users: Michelle Murray, Managing Director, Amy Reagan, Financial Associate
Time Interval: 01/01/2012 — 03/31/2012

Total hours	96:20	
Amy Reagan, Financial Associate	25:10	
Cash Management	11:10	
02/23/2012	01:00	Created online banking login and verified wire transfer from Insperity with Parkside.
02/24/2012	01:50	Created spreadsheet listing all documents we currently have. Created document to send to Reliance to close out all bank accounts. Also, communicated with Holly regarding wire transfer and insurance policy payment.
02/27/2012	01:20	Made insurance policy payment after getting necessary information to do so. Created forms for tax extension. Also, coordinated with Parkside to open additional bank accounts.
02/28/2012 08:35 AM — 09:25 AM	00:50	Created three new bank accounts with Parkside and received instructions for wire transfers. Also, translated how much money should be transferred to each account to receivership.
03/02/2012 08:55 AM — 11:15 AM	02:20	Created multiple spreadsheets for allocations to investors and began coordinating creating two accounts for Integrein with Parkside.
03/02/2012 02:00 PM — 02:50 PM	00:50	Continued working on spreadsheets for investors
03/19/2012 10:35 AM — 11:25 AM	00:50	Worked on investors with [REDACTED] investments and updated the spreadsheet.
03/26/2012 09:00 AM — 09:50 AM	00:50	Responded to emails, checked bank accounts, and worked on spreadsheets.
03/28/2012 03:30 PM — 04:10 PM	00:40	Organized and tracked invoices recieved
03/29/2012 09:00 AM — 09:40 AM	00:40	Paid first funding insurance and sent tax extensions
General Correspondence	02:50	
03/01/2012 02:35 PM — 03:05 PM	00:30	Talked to Mary-cait about bank accounts.
03/05/2012 03:00 PM — 04:00 PM	01:00	Followed up regarding closing Reliance bank accounts. Also, Michelle and I looked at what paperwork was necessary to open integrien acquisition bank accounts.
03/06/2012 11:10 AM — 11:30 AM	00:20	Followed up on closing Relience banks.
03/20/2012 08:55 AM — 09:35 AM	00:40	Worked on tax extension forms for all entities and checked on wire transfers to Parkside.
03/22/2012 09:00 AM — 09:20 AM	00:20	Finalized and mailed tax extension forms.

Tervela Distributions	11:10	
03/06/2012 01:25 PM — 03:15 PM	01:50	Worked on [REDACTED] Distributions Spreadsheet
03/07/2012 08:40 AM — 10:30 AM	01:50	Worked on Spreadsheet for [REDACTED] Allocations.
03/08/2012 01:00 PM — 03:30 PM	02:30	Worked on Tervela spreadsheet and calculating the direct investment amount broken out by each investor.
03/21/2012 04:15 PM — 05:45 PM	01:30	Organized all information necessary for [REDACTED] Distribution spreadsheet and began creating it
03/22/2012 08:05 AM — 10:15 AM	02:10	Created spreadsheet to depict direct investment amounts as well as contact information for each investor in [REDACTED]
03/30/2012 01:00 PM — 02:20 PM	01:20	Worked on [REDACTED] Investor Spreadsheet and made calculations for the questions [REDACTED] asked.
Michelle Murray, Managing Director	71:10	
Cash Management	01:00	
02/24/2012 09:30 AM — 10:30 AM	01:00	Reliance Bank coordination
General Correspondence	36:00	
02/16/2012 09:00 AM — 09:50 AM	00:50	Email re [REDACTED] and [REDACTED] with Paul Melnick, Tom Litz, Claire Schenk
02/16/2012 02:00 PM — 02:30 PM	00:30	Reviewed correspondence re [REDACTED] and [REDACTED]
02/17/2012 10:00 AM — 10:20 AM	00:20	Expense flow draft and discussed with Claire
02/20/2012 02:00 PM — 04:00 PM	02:00	Reviewed tax returns from UHY
02/21/2012 11:00 PM — 11:30 PM	00:30	Correspondence re Term Sheet
02/24/2012 09:20 AM — 10:20 AM	01:00	Reviewed [REDACTED] wires and coordinated document list for Claire.
02/27/2012 10:00 AM — 01:20 PM	03:20	Reviewed all files from Claire. Also Reviewed [REDACTED]
02/27/2012 03:30 PM — 04:00 PM	00:30	Discussed tax extensions with Claire
02/27/2012 05:00 PM — 06:00 PM	01:00	Reviewed [REDACTED] legal docs
02/28/2012 10:00 AM — 12:00 PM	02:00	Reviewed documents.
02/28/2012 04:00 PM — 04:20 PM	00:20	Coordinated [REDACTED] wire transfers
03/01/2012 11:00 AM — 12:00 PM	01:00	Reviewed Claire's list of documents
03/01/2012 12:00 PM — 12:50 PM	00:50	D. Oetting and Bruce R email correspondence
03/01/2012 02:00 PM — 02:20 PM	00:20	Parkside
03/02/2012 01:00 PM — 03:00 PM	02:00	Reviewed allocation of Cap Table
03/07/2012 10:15 AM — 10:45 AM	00:30	Call with Agatha a [REDACTED]
03/08/2012 03:00 PM — 03:30 PM	00:30	Call with Claire Schenk
03/09/2012 08:30 AM — 09:30 AM	01:00	Reviewed Acartha Cap Table
03/12/2012 01:00 PM — 03:20 PM	02:20	Correspondence review UHY and discussed with Reed
03/15/2012 08:00 AM — 10:00 AM	02:00	Correspond and handway to investors
03/15/2012 02:00 PM — 03:00 PM	01:00	Morriss Conference Call.

[REDACTED] email [REDACTED]

03/16/2012 08:00 AM — 11:00 AM	03:00	Updated Spreadsheet and correspond [REDACTED] Holland etc
03/19/2012 09:30 AM — 11:00 AM	01:30	Correspond Brian H with [REDACTED]
03/19/2012 02:00 PM — 03:00 PM	01:00	Morriss Conference Call
03/21/2012 09:30 AM — 10:50 AM	01:20	[REDACTED] Allocation discussion
03/22/2012 08:00 AM — 08:20 AM	00:20	Call with Claire Schenk
03/23/2012 11:00 AM — 12:30 PM	01:30	Forward to investors
03/26/2012 09:00 AM — 10:00 AM	01:00	Emailed calculations to Claire and corresponded to Brian Holland
03/29/2012 08:30 AM — 09:30 AM	01:00	Talked to Kelly at Parkside re Trust accounts for Acartha.
03/30/2012 10:00 AM — 10:30 AM	00:30	Tax extensions and coordinated call
03/30/2012 12:00 PM — 01:00 PM	01:00	talked to Claire
Tervela Distributions	34:10	
02/28/2012 02:00 PM — 03:00 PM	01:00	Reviewed [REDACTED] Term Sheet.
02/28/2012 07:00 PM — 07:30 PM	00:30	[REDACTED] financing NDA and coordinated for investor communication.
02/29/2012 11:00 AM — 12:00 PM	01:00	[REDACTED] financing NDA and coordinated for investor communication.
03/01/2012 03:00 PM — 04:20 PM	01:20	Reviewed Term Sheet
03/05/2012 09:00 AM — 09:50 AM	00:50	Carried interest document review
03/06/2012 11:00 AM — 12:50 PM	01:50	Corresponded with investors re [REDACTED] allocation and answered bank questions from Amy.
03/08/2012 10:30 AM — 12:30 PM	02:00	Review allocations.
03/08/2012 02:00 PM — 03:00 PM	01:00	Talked with Bruce Rauner.
03/14/2012 10:00 AM — 11:50 AM	01:50	[REDACTED] diligence review
03/15/2012 03:30 PM — 04:30 PM	01:00	[REDACTED] pro rata issues.
03/16/2012 12:00 PM — 01:00 PM	01:00	[REDACTED] model and emails
03/16/2012 05:00 PM — 07:00 PM	02:00	[REDACTED] model and emails
03/20/2012 01:00 PM — 02:00 PM	01:00	Scrubbed [REDACTED] Excel Spreadsheet
03/21/2012 05:30 PM — 06:30 PM	01:00	[REDACTED] letter and correspondence
03/22/2012 08:30 AM — 09:00 AM	00:30	[REDACTED] allocation discussion with Diego
03/22/2012 09:00 AM — 11:00 AM	02:00	[REDACTED] Table to Brian and emails
03/22/2012 04:15 PM — 04:35 PM	00:20	Acartha Brian Holland.
03/22/2012 09:00 PM — 11:00 PM	02:00	[REDACTED] table to Brian and email to LPs and email to Claire.
03/23/2012 09:30 AM — 10:30 AM	01:00	[REDACTED] Dave Oetting and mail list.
03/23/2012 10:00 AM — 10:30 AM	00:30	Reviewed [REDACTED] financing documents
03/26/2012 10:30 AM — 11:00 AM	00:30	Call with Claire about re letters for [REDACTED]
03/26/2012 11:00 AM — 02:00 PM	03:00	Reviewed [REDACTED] Calculations and corresponded emails.
03/26/2012 03:00 PM — 03:30 PM	00:30	Coordinate NDAs
03/27/2012 09:00 AM — 10:20 AM	01:20	[REDACTED] allocations
03/27/2012 05:30 PM — 06:00 PM	00:30	Talked to Brian Holland regarding [REDACTED]

03/28/2012 05:20 PM — 05:40 PM	00:20	Redacted [REDACTED] model for Brian Holland
03/29/2012 01:00 PM — 01:50 PM	00:50	[REDACTED] Due diligence
03/30/2012 01:00 PM — 04:30 PM	03:30	Began to resolve [REDACTED] issues and investor calls



INVOICE

325 N. Kirkwood Road, Suite 103
 Kirkwood, Mo 63122
 Phone 800-SEG-8904

Invoice #Acartha April, May, and Invoicing Adjustment
 Invoice
 Date: August 22, 2012

Acartha Group Receivership
 Claire M. Schenk
 c/o Claire Schenk Thompson Coburn
 One US Bank Plaza
 St. Louis, Missouri 63101-1693

Item	Description	Price/Unit	Qty	Total
Michelle Murray, Managing Director, Financial Activities	Adjustments for time spent on accounting/auditing in order to appropriately reflect agreed upon billing rate.	\$233.75	27	
	Previously Charged	\$202.50	27	
	Amount Due:	\$31.25	27	\$843.75
Amy Reagan, Financial Associate, Financial Activities	Adjustments for time spent on accounting/auditing in order to appropriately reflect agreed upon billing rate.	\$81.00	19.3	
	Previously Charged	\$76.50	19.3	
	Amount Due:	\$4.50	19.3	\$86.85
Michelle Murray, Managing Director, Financial Activities	Adjustments for time spent on business analysis in order to appropriately reflect agreed upon billing rate.	\$233.75	37.5	
	Previously Charged	\$202.50	37.5	
	Amount Due:	\$31.25	37.5	\$1,171.88
Amy Reagan, Financial Associate, Financial Activities	Adjustments for time spent on business analysis in order to appropriately reflect agreed upon billing rate.	\$81.00	7.2	
	Previously Charged	\$76.50	7.2	
	Amount Due:	\$4.50	7.2	\$32.40
Amy Reagan, Financial Associate, Financial Activities	Adjustments for time spent on data analysis in order to appropriately reflect agreed upon billing rate.	\$81.00	18.4	
	Previously Charged	\$76.50	18.4	
	Amount Due:	\$4.50	18.4	\$82.80
Michelle Murray, Managing Director, Financial Activities	Adjustments for time spent on tax issues in order to appropriately reflect agreed upon billing rate.	\$233.75	7	
	Previously Charged	\$202.50	7	
	Amount Due:	\$31.25	7	\$218.75

Amy Reagan, Financial Associate, Financial Activities	Adjustments for time spent on tax issues time in order to appropriately reflect agreed upon billing rate.	\$81.00	3.3	
	Previously Charged	\$76.50	3.3	
	Amount Due:	\$4.50	3.3	\$14.85
	Less Discount for Managing Director Invoice Review on June Invoice	\$233.75	1	(\$233.75)
	Total Amount Due:			\$2,217.53
	Outstanding Balance:			\$55,241.35
	Grand Total:			\$57,458.88

*Outstanding balance includes Q1 invoice (\$15,941.71), April and May invoice (\$17,589.84), June invoice (\$14,201.51), July invoice (\$5,173.46), and adjustment invoice for Q1 (\$2,334.83).



Segue Equity Group, LLC.
April & May Invoice- Acartha Group
 Created by Amy Reagan, Financial Associate on 10/31/2012 07:53 PM

Projects for client Acartha Group Receivership
 All Users
 Time Interval: 04/01/2012 — 05/31/2012

Total hours	121:50	
Amy Reagan, Financial Associate	49:00	
Cash Management	16:20	
04/02/2012 04:00 PM — 04:20 PM	00:20	Called Hudson Services about a past due invoice.
04/04/2012 10:00 AM — 10:20 AM	00:20	Talked to Mary-Cait about incoming wires.
04/05/2012 04:30 PM — 05:00 PM	00:30	Looked at ASSF funds material in order to better understand how to send these funds back to investors.
04/18/2012 08:45 AM — 10:25 AM	01:40	Worked on account fund report and organizing bank accounts
04/20/2012 09:15 AM — 10:05 AM	00:50	Worked on Q2 SFAR.
04/23/2012 08:40 AM — 10:20 AM	01:40	Worked on Fund Accounting spreadsheet and reviewing all necessary bank account information to better understand which accounts needed to be closed.
04/23/2012 01:30 PM — 03:50 PM	02:20	Began drafting letters to close bank accounts. Also, made a spreadsheet listing all remaining bank accounts and amounts in each account. Then created a list of all receipts and disbursements from all Acartha accounts.
04/25/2012 10:00 AM — 11:40 AM	01:40	Worked on receipt and disbursement spreadsheet and organized bank statements.
05/03/2012 10:30 AM — 11:30 AM	01:00	Worked on organizing information with Reliance and Katie Kraft to send out wire transfers to the investors re: ASSF. Also talked to Sandy at Reliance.
05/07/2012 11:00 AM — 12:10 PM	01:10	Worked with Reliance to close out the ASSF account and organized the information to wire the monies back to the 10 investors.
05/21/2012 10:20 AM — 10:50 AM	00:30	Worked on opening a bank account with Parkside and closing the current Reliance account.
05/21/2012 01:00 PM — 01:30 PM	00:30	Worked on Reliance letter to close bank account
05/23/2012 01:45 PM — 02:35 PM	00:50	Worked on document that Karla sent me regarding cash balances and outstanding Parkside accounts.
05/29/2012 10:00 AM — 10:40 AM	00:40	worked on SFAR for Q2
05/30/2012 10:05 AM — 10:45 AM	00:40	Talked to Claire about first funding insurance payment. Talked to Mary-Cait about transferring funds and account balances.
		Worked on Spreadsheet for Claire showing the

05/31/2012 12:15 PM — 01:55 PM	01:40	different Parkside accounts, their current balances, and all receipts and distributions.
Extranet	07:20	
05/08/2012 11:00 AM — 11:50 AM	00:50	Talked to Bob about the extranet and went through it and talked about how it would be set up. Also, emailed with him to discuss the extranet.
05/11/2012 01:00 PM — 02:10 PM	01:10	Gave login and password information to investors. Also set these users up as well as became comfortable with the extranet.
05/14/2012 02:15 PM — 03:35 PM	01:20	Talked to investors and gave them login and password information. Set them up in the system. Also, had to talk to Bob because some users were having problems logging in and we had to solve the problem.
05/15/2012 02:00 PM — 04:00 PM	02:00	Worked on TC extranet. Talked to investors to get information and create spreadsheet. Also talked to Claire about different communication on the portal. Communicated with Parkside in order to open a [REDACTED] bank account.
05/16/2012 02:00 PM — 03:00 PM	01:00	Talked with [REDACTED] to give him the necessary information for the extranet. Talked with Claire about Pollenware and extranet site.
05/21/2012 12:00 PM — 12:20 PM	00:20	Organized all files related to [REDACTED] in order for investors to have the ability to contact me for information.
05/22/2012 11:20 AM — 11:50 AM	00:30	Claire emailed me that [REDACTED] required a NDA. Then I emailed the necessary investors the NDA to email back. I received one and properly stored it.
05/30/2012 11:05 AM — 11:15 AM	00:10	Talked to Eleanor representing [REDACTED] about extranet and NDA.
General Correspondence	03:10	
04/10/2012 03:55 PM — 05:05 PM	01:10	Worked on saving signature pages and communicating with investors.
04/12/2012 02:05 PM — 02:25 PM	00:20	Deposited Bestbuyauctioneer check at Parkside.
05/16/2012 03:00 PM — 04:00 PM	01:00	Talked to Mary-Cait to open Parkside account. Also organized necessary letters to close Reliance
05/18/2012 01:00 PM — 01:30 PM	00:30	talked to [REDACTED] as well as two other investors. Received NDAs and set investors up on the extranet.
05/22/2012 04:05 PM — 04:15 PM	00:10	Talked with Jonathan Roberts representing [REDACTED] about the Acartha situation as well as getting a username and password after he signed the NDA.
Taxes	03:30	
04/12/2012 07:00 PM — 07:20 PM	00:20	Corresponded about the tax extensions that were filed.
05/21/2012 03:00 PM — 04:30 PM	01:30	Began creating RFP for tax services.
05/22/2012 09:00 AM — 09:30 AM	00:30	Talked to Michelle about RFP and updated document per her comments.
05/25/2012 08:45 AM — 09:55 AM	01:10	Worked on a spreadsheet for the RFP for tax services.

Tervela Distributions	18:40	
04/02/2012 09:00 AM — 09:50 AM	00:50	Worked on [REDACTED] comparisons.
04/03/2012 11:00 AM — 11:20 AM	00:20	Contacted [REDACTED] in order to get necessary [REDACTED] documents to him for financing.
04/05/2012 09:00 AM — 09:30 AM	00:30	Corresponded with Brian in order to give him the necessary documents associated with Tervela.
04/06/2012 10:00 AM — 11:10 AM	01:10	Communicated with investors and organized things for the distribution.
04/09/2012 03:50 PM — 04:50 PM	01:00	Worked on Spreadsheet for [REDACTED] Also, communicated with different investors regarding [REDACTED]
04/10/2012 09:00 AM — 09:40 AM	00:40	Created and updated spreadsheet for wire confirmations from investors.
04/10/2012 12:00 PM — 01:30 PM	01:30	Worked on saving signature pages and communicating with investors.
04/10/2012 05:45 PM — 06:55 PM	01:10	Worked on organizing signature pages for all of [REDACTED] and update the spreadsheet regarding how many shares they were buying in [REDACTED]
04/11/2012 10:15 AM — 12:15 PM	02:00	Worked on verifying all [REDACTED] signed signature pages. Also, communicated with some investors regarding missing information and questions.
04/12/2012 08:45 AM — 09:55 AM	01:10	Worked on [REDACTED] financing and organizing all of the signature pages for investors. Also, looked at the pro rata amounts to determine additional investments.
04/13/2012 10:00 AM — 11:20 AM	01:20	Communicated with multiple investors for [REDACTED] Distribution. Also, created a draft memo for investors of [REDACTED]
04/13/2012 01:00 PM — 01:50 PM	00:50	Organized and reviewed all signature pages for [REDACTED] to make sure they were properly completed.
04/16/2012 09:05 AM — 12:15 PM	03:10	Worked on adding [REDACTED] new Instrument of Accession pages to signature pages. Talked with B. Holland and sent confirmation to him for all wires. Calculated remaining amount needed to invest. Talked to [REDACTED] on total amount for final wires.
04/17/2012 10:05 AM — 12:35 PM	02:30	Worked on calculating how much money needed to be mailed back to investors. Also organized the spreadsheet laying out the names for Stock Certificates for Adam.
04/25/2012 05:00 PM — 05:30 PM	00:30	Communicated with investors regarding their [REDACTED] overage checks.
Joe Nguyen	01:00	
General Correspondence	01:00	
05/11/2012 11:00 AM — 12:00 PM	01:00	Q1 Financials – Review all financials
Michelle Murray, Managing Director	71:50	
Cash Management	05:00	
04/18/2012 11:30 AM — 12:00 PM	00:30	Reviewed SEC Billing Guidelines.
04/19/2012 03:30 PM — 04:00 PM	00:30	Had a discussion with Claire re: books and billing

05/07/2012 03:00 PM — 05:00 PM	02:00	Reviewed cost information and letters. re: mgt to investors re: re-structuring Principals, including waterfalls, etc.
05/08/2012 10:00 AM — 10:30 AM	00:30	Reviewed ASSF spreadsheet for Reliance and talked with Katie.
05/29/2012 09:00 AM — 10:00 AM	01:00	Reviewed [REDACTED] Correspondence
05/30/2012 01:00 PM — 01:30 PM	00:30	Reviewed Parkside cash analysis
General Correspondence	11:20	
04/04/2012 10:00 AM — 02:00 PM	04:00	Coordinated investor communication
04/10/2012 04:45 PM — 05:45 PM	01:00	Reviewed Acartha invoice and investor documents.
05/14/2012 03:45 PM — 04:35 PM	00:50	Call with Claire
05/18/2012 08:00 AM — 10:30 AM	02:30	Worked on chart of account issues for Acartha
05/22/2012 09:00 AM — 10:00 AM	01:00	Discussion with Claire
05/31/2012 02:00 PM — 04:00 PM	02:00	Meeting with Claire and [REDACTED] at TC Offices.
Pollenware	07:00	
05/16/2012 03:30 PM — 05:30 PM	02:00	Reviewed [REDACTED] Allocations
05/17/2012 10:30 AM — 01:30 PM	03:00	Review [REDACTED] Documents
05/17/2012 04:00 PM — 05:00 PM	01:00	Acartha [REDACTED] call
05/29/2012 01:00 PM — 02:00 PM	01:00	Acartha [REDACTED] Review.
Portfolio/ Fund Administration	03:00	
05/07/2012 09:00 AM — 10:00 AM	01:00	Reviewed Audited 12/31/10 financial statements
05/07/2012 10:00 AM — 11:30 AM	01:30	Reviewed Audited 2007 and 2008 financial statements for Acartha Group. Preferred shareholder "put option" with [REDACTED] Research and Series A convertible preferred \$3M paid.
05/31/2012 11:00 AM — 11:30 AM	00:30	Reviewed Logic Source correspondence
Quickbooks	07:40	
05/15/2012 01:00 PM — 01:50 PM	00:50	Conversation with Claire re: Quickbook files.
05/16/2012 02:00 PM — 02:30 PM	00:30	Had a discussion with Mike Choi re: QB files.
05/17/2012 10:00 AM — 10:30 AM	00:30	Correspond with Mike Choi at TC and reviewed Quickbook files
05/18/2012 12:00 PM — 01:30 PM	01:30	Reviewed Acartha's QB
05/18/2012 03:00 PM — 04:30 PM	01:30	Reviewed QB reports and worked with Mike Choi at TC to generate record.
05/25/2012 10:00 AM — 10:20 AM	00:20	QB Password issues.
05/25/2012 12:00 PM — 02:30 PM	02:30	Reviewed QB online files for Acartha Group, ATP, and MIC VII
Taxes	07:00	
05/18/2012 10:00 AM — 11:20 AM	01:20	Talked with Claire about RFP for tax services
05/21/2012 02:00 PM — 04:00 PM	02:00	Prepared RFP.
05/21/2012 06:00 PM — 06:30 PM	00:30	Acartha Tax issues.
05/22/2012 08:45 AM — 09:35 AM	00:50	Reviewed RFP and discussed with Amy.

05/25/2012 09:00 AM — 10:00 AM	01:00	Reviewed and red lined RFP for tax services
05/29/2012 08:00 AM — 08:30 AM	00:30	Talked to Tim at RubinBrown
05/30/2012 11:00 AM — 11:50 AM	00:50	Talked to Tim at RubinBrown
Tervela Distributions		30:50
04/02/2012 09:40 AM — 11:00 AM	01:20	██████████ correspondence and checklist prep.
04/03/2012 09:45 AM — 10:45 AM	01:00	Acartha ██████████ closing.
04/04/2012 02:00 PM — 04:30 PM	02:30	██████████ calls with Jeff, Dill et.
04/04/2012 02:00 PM — 04:20 PM	02:20	Coordinated calls with Claire, Dill, Gitlitz, and others. Correspondence on closing.
04/05/2012 02:00 PM — 05:00 PM	03:00	Phone calls with investors and email correspondence re: ██████████ Closing, calculating, and pro rata.
04/06/2012 07:00 AM — 08:00 AM	01:00	Acartha entity investor call
04/06/2012 08:00 AM — 09:00 AM	01:00	██████████ call follow up.
04/06/2012 11:00 AM — 12:00 PM	01:00	██████████ calculations phone calls with Dave O, etc
04/09/2012 01:00 PM — 02:20 PM	01:20	██████████ e-mail correspondence re: closing and signature file.
04/10/2012 09:30 AM — 11:30 AM	02:00	██████████ phone calls with Claire and Investors
04/10/2012 01:00 PM — 04:00 PM	03:00	██████████ closing coordination
04/10/2012 08:00 PM — 09:00 PM	01:00	Continued to work on the coordination of the ██████████ closing
04/11/2012 10:00 AM — 11:00 AM	01:00	Reviewed and approved spreadsheet for wire confirmations from investors and spreadsheet listing total number of shares.
04/13/2012 08:30 AM — 09:30 AM	01:00	██████████ Email correspondence
04/13/2012 03:00 PM — 04:30 PM	01:30	Reviewed draft memo created for the ██████████ investors. Also reviewed Amy's calculation on how much money needed to be mailed back to investors for ██████████ financing and communicated with investors.
04/16/2012 09:00 AM — 10:00 AM	01:00	Confirmed wire tie-outs for ██████████
04/17/2012 09:30 AM — 10:30 AM	01:00	Call with Adam at ██████████
04/17/2012 01:15 PM — 04:05 PM	02:50	Worked on ██████████ reviewing the overage calculations and correspondence with investors. Also, reviewed spreadsheet with names for the stock certificates.
04/21/2012 07:00 AM — 08:00 AM	01:00	██████████ email to investors re: closing
04/23/2012 08:00 AM — 09:00 AM	01:00	██████████ email correspondence



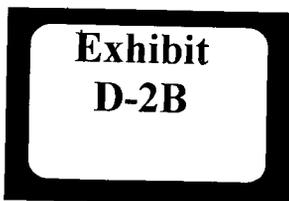
Segue Equity Group, LLC.
325 North Kirkwood, Suite 103
St. Louis, MO 63122
MichelleM@SeguePartners.com

Acartha Group Receivership
Claire M. Schenk
c/o Claire Schenk Thompson Coburn
One US Bank Plaza
St. Louis Missouri 63101-1693

Invoice Number #INV-20121101-54
Date 09/12/2012
Due Date 10/12/2012

Acartha Group August Summary Invoice

Item	Description	Price/Unit	Qty	Price
Michelle Murray, Managing Director, Financial Activities	Accounting/ Auditing	\$233.75	0.50	\$116.88
Michelle Murray, Managing Director, Financial Activities	Business Analysis	\$233.75	4.40	\$1,028.50
Michelle Murray, Managing Director, Financial Activities	Data Analysis	\$233.75	1.00	\$233.75
Amy Reagan, Financial Associate, Financial Activities	Accounting/ Auditing	\$81.00	3.10	\$251.10
Amy Reagan, Financial Associate, Financial Activities	Business Analysis	\$81.00	8.00	\$648.00
Amy Reagan, Financial Associate, Financial Activities	Data Analysis	\$81.00	3.10	\$251.10
Amy Reagan, Financial Associate, Financial Activities	Tax Issues	\$81.00	3.30	\$267.30



Subtotal	\$2,796.63
V.A.T. (0%)	\$0.00
Total	\$2,796.63
Outstanding Balance	\$57,458.88
Grand Total	\$60,255.51

*Outstanding balance includes Q1 invoice (\$15,941.71), April and May invoice (\$17,589.84), June invoice (\$14,201.51), July invoice (\$5,173.46), adjustment invoice for Q1 (\$2,334.83), and adjustment for April/May Invoice (\$2,217.53).



Segue Equity Group, LLC. Acartha August Invoice

Created by Amy Reagan, Financial Associate on 10/31/2012 05:30 PM

Projects for client Acartha Group Receivership
All Users
Time Interval: 08/01/2012 — 08/31/2012

Total hours		24:20	
Amy Reagan, Financial Associate		17:50	
Accounting/Auditing		03:10	
08/07/2012 02:00 PM — 02:50 PM	00:50		Read through Acartha's bank statements from Parkside that Karla sent.
08/23/2012 04:20 PM — 05:20 PM	01:00		Talked to Claire about Q2 SFAR for the SEC. Then made changes according to her suggestions.
08/27/2012 10:00 AM — 10:30 AM	00:30		Reviewed SFAR with Michelle.
08/29/2012 08:50 AM — 09:20 AM	00:30		Paid first funding insurance. Transferred cash for the payment and updated Claire.
08/31/2012 11:55 AM — 12:15 PM	00:20		Talked with Claire about First Funding Insurance.
Business Analysis		08:00	
08/01/2012 10:15 AM — 10:25 AM	00:10		Email re: [REDACTED] conference call.
08/01/2012 04:10 PM — 04:30 PM	00:20		Organized the list of which investors to follow up with and emailed them re: Librato Conference call.
08/03/2012 11:10 AM — 11:20 AM	00:10		Sent a reminder email to all [REDACTED] investors.
08/06/2012 09:10 AM — 09:20 AM	00:10		Sent [REDACTED] investor deck.
08/07/2012 06:45 PM — 07:05 PM	00:20		Reviewed [REDACTED]
08/09/2012 08:00 AM — 09:10 AM	01:10		Looked through [REDACTED] documents for the three Instruments of Accessions titled incorrectly and created new spreadsheet.
08/10/2012 08:55 AM — 09:05 AM	00:10		Looked through [REDACTED] email re: conference call.
08/14/2012 09:50 AM — 10:20 AM	00:30		Looked at [REDACTED] email re: [REDACTED] stock certificates and followed up.
08/14/2012 02:35 PM — 02:45 PM	00:10		Email re: [REDACTED] stock certificate
08/14/2012 04:05 PM — 04:45 PM	00:40		Talked to [REDACTED] about missing password for extranet and other documents.
08/15/2012 12:45 PM — 12:55 PM	00:10		Answered Claire's question re: [REDACTED] interest in [REDACTED]
08/20/2012 11:00 AM — 11:20 AM	00:20		Responded to Claire re: investors in [REDACTED] and [REDACTED]
08/30/2012 01:15 PM — 03:25 PM	02:10		Finished preparing for meeting with [REDACTED] Printed necessary materials and finished working on spreadsheet. Met with [REDACTED] and Claire Schenk.
08/30/2012 03:55 PM — 05:25 PM	01:30		Calculating different [REDACTED] allocation scenarios.

Data Analysis	03:10	
08/07/2012 07:05 PM — 08:15 PM	01:10	Worked on an allocation spreadsheet for [REDACTED] regarding [REDACTED]
08/08/2012 11:00 AM — 11:20 AM	00:20	Worked on Tervela issues with [REDACTED]
08/21/2012 01:50 PM — 02:20 PM	00:30	Talked to Claire about [REDACTED] allocations and sent her information re: [REDACTED] allocations.
08/30/2012 10:20 AM — 11:30 AM	01:10	Worked on Acartha calculations for [REDACTED]
Tax Issues	03:30	
08/01/2012 08:35 AM — 09:15 AM	00:40	Acartha emails from CLA re: taxes.
08/01/2012 02:35 PM — 03:05 PM	00:30	Logged onto QB online for CLA and ran different reports.
08/01/2012 03:00 PM — 03:20 PM	00:20	Responded to Mike Choi re: taxes.
08/09/2012 03:25 PM — 04:05 PM	00:40	Talked to Claire, Holly and Leslie about bank statements that CLA was missing.
08/29/2012 02:15 PM — 02:35 PM	00:20	Followed up with reconciliation information for Tim at CLA.
08/31/2012 12:55 PM — 01:45 PM	00:50	Answered CLA questions and contacted Mary-Cait at Parkside for account information.
08/31/2012 02:00 PM — 02:10 PM	00:10	Communicated with Mary-Cait and talked to Tim with CLA.
Michelle Murray, Managing Director	06:30	
Accounting/Auditing	00:50	
08/27/2012 10:00 AM — 10:30 AM	00:30	Acartha SFAR form review with Amy.
08/31/2012 02:00 PM — 02:20 PM	00:20	Discussed D&O policy with Chris Reid re: [REDACTED]
Business Analysis	04:40	
08/08/2012 08:00 AM — 08:50 AM	00:50	Research and correspond re: [REDACTED] stock certificate "Shaw issue".
08/08/2012 01:00 PM — 02:00 PM	01:00	[REDACTED] correspondence & review of Term Sheet.
08/30/2012 10:30 AM — 11:00 AM	00:30	Acartha - [REDACTED] meeting prep.
08/30/2012 02:00 PM — 03:50 PM	01:50	Meeting with [REDACTED] and Claire
08/31/2012 09:00 AM — 09:30 AM	00:30	Follow up correspondence with [REDACTED]
Data Analysis	01:00	
08/20/2012 10:15 AM — 11:15 AM	01:00	Review [REDACTED] docs for Claire.



Segue Equity Group, LLC.
325 North Kirkwood, Suite 103
St. Louis, MO 63122
MichelleM@SeguePartners.com

Acartha Group Receivership
Claire M. Schenk
c/o Claire Schenk Thompson Coburn
One US Bank Plaza
St. Louis Missouri 63101-1693

Invoice Number #INV-20121009-47
Date 10/09/2012
Due Date 10/31/2012

Acartha Group September Summary Invoice

Item	Description	Price/Unit	Qty	Price
Michelle Murray, Managing Director, Financial Activities	Accounting/ Auditing	\$233.75	0.50	\$116.88
Michelle Murray, Managing Director, Financial Activities	Business Analysis	\$233.75	2.30	\$537.63
Michelle Murray, Managing Director, Financial Activities	Data Analysis	\$233.75	2.00	\$467.50
Michelle Murray, Managing Director, Financial Activities	Tax Issues	\$233.75	0.30	\$70.13
Amy Reagan, Financial Associate, Financial Activities	Accounting/ Auditing	\$81.00	1.10	\$89.10
Amy Reagan, Financial Associate, Financial Activities	Business Analysis	\$81.00	7.30	\$591.30
Amy Reagan, Financial Associate, Financial Activities	Data Analysis	\$81.00	3.50	\$283.50
Amy Reagan, Financial Associate, Financial Activities	Tax Issues	\$81.00	0.50	\$40.50

**Exhibit
D-2C**

Subtotal	\$2,196.54
V.A.T. (0%)	\$0.00
Total	\$2,196.54
 Outstanding Balance	 \$47,530.90

Grand Total

\$49,727.44

*Outstanding balance includes Q1 invoice (\$15,941.71), April and May invoice (\$17,589.84), June invoice (\$14,201.51), July invoice (\$5,173.46), adjustment invoice for Q1 (\$2,334.83), adjustment invoice for April/May Invoice (\$2,217.53), August invoice (\$2,796.63), and reflects the payment made on 9.20.2012 in the amount of (\$12,724.61)



Segue Equity Group, LLC. Acartha September Invoice

Created by Amy Reagan, Financial Associate on 10/31/2012 05:39 PM

Projects for client Acartha Group Receivership
All Users
Time Interval: 09/01/2012 — 09/30/2012

Total hours		19:10	
Amy Reagan, Financial Associate		13:20	
Accounting/Auditing		01:10	
09/13/2012 10:45 AM — 11:25 AM	00:40		Talked to Parkside three times about sending CLA AG bank account information.
09/14/2012 01:20 PM — 01:30 PM	00:10		Worked on obtaining Acartha bank account amounts for Claire.
09/14/2012 01:50 PM — 02:10 PM	00:20		Created spreadsheet with Parkside bank account amounts.
Business Analysis		07:30	
09/06/2012 01:15 PM — 01:25 PM	00:10		Updated Investor List for Claire.
09/10/2012 11:25 AM — 12:15 PM	00:50		Organized materials to finalize document system.
09/12/2012 08:20 AM — 09:00 AM	00:40		General correspondence and e-mail reviews.
09/14/2012 11:45 AM — 12:25 PM	00:40		Talked to Claire and set up user on extranet.
09/21/2012 08:05 AM — 09:15 AM	01:10		Drafted a letter for the [REDACTED]. Compiled a list for the investors to receive letter
09/24/2012 10:45 AM — 11:35 AM	00:50		Updated draft email for [REDACTED] investors.
09/24/2012 02:10 PM — 02:50 PM	00:40		Emailed [REDACTED] investors.
09/24/2012 05:10 PM — 05:20 PM	00:10		Responded to [REDACTED] question about attachment.
09/25/2012 07:20 AM — 08:00 AM	00:40		Responded to multiple investors questions on [REDACTED] and tracked responses.
09/26/2012 07:20 AM — 07:30 AM	00:10		Followed up with [REDACTED] on [REDACTED]
09/26/2012 02:30 PM — 02:50 PM	00:20		Talked with [REDACTED] and getting access to [REDACTED] documents.
09/26/2012 07:45 PM — 08:05 PM	00:20		Organized documents for [REDACTED] and [REDACTED] and sent to [REDACTED]
09/27/2012 10:35 AM — 11:05 AM	00:30		[REDACTED]
09/28/2012 10:55 AM — 11:15 AM	00:20		Responded to investors for [REDACTED] investment.
Data Analysis		03:50	
09/06/2012 02:55 PM — 04:05 PM	01:10		Worked on spreadsheet for [REDACTED] contributions.
09/07/2012 03:35 PM — 04:05 PM	00:30		Finalized [REDACTED] spreadsheet and sent to [REDACTED]

09/10/2012 08:50 AM — 09:10 AM	00:20	Responded to [REDACTED] re: his questions on contribution amounts.
09/10/2012 09:35 AM — 10:25 AM	00:50	Updated information in [REDACTED] contribution spreadsheet.
09/13/2012 07:45 AM — 08:15 AM	00:30	Updated [REDACTED] spreadsheet per his request and set it back to him.
09/25/2012 10:40 AM — 11:10 AM	00:30	Created a spreadsheet that showed pro rata calculations for [REDACTED]
Tax Issues	00:50	
09/04/2012 09:00 AM — 09:20 AM	00:20	Communicated with [REDACTED] and Tim from CLA for necessary information for tax returns.
09/05/2012 10:45 AM — 11:05 AM	00:20	Updated investor list for Acartha for CLA.
09/18/2012 09:30 AM — 09:40 AM	00:10	Talked with Mary-Cait from Parkside about questions I had last week on bank account information.
Michelle Murray, Managing Director	05:50	
Accounting/Auditing	00:50	
09/14/2012 02:15 PM — 02:35 PM	00:20	Reviewed Amy's spreadsheet with Parkside bank accounts.
09/27/2012 01:00 PM — 01:30 PM	00:30	Discuss with Parkside bank account structure and year-end policy changes that could impact Acartha accounts.
Business Analysis	02:30	
09/21/2012 10:00 AM — 10:30 AM	00:30	Reviewed [REDACTED] investor letter.
09/24/2012 02:00 PM — 03:00 PM	01:00	[REDACTED] Financing and correspondence.
09/26/2012 01:00 PM — 02:00 PM	01:00	Correspondence and review/update re: [REDACTED] closing w/ Amy and e-mail reviews.
Data Analysis	02:00	
09/04/2012 12:00 PM — 01:30 PM	01:30	Correspondence and reviewing materials re: [REDACTED] term sheet from [REDACTED]
09/06/2012 05:00 PM — 05:30 PM	00:30	Reviewed spreadsheet for [REDACTED]
Tax Issues	00:30	
09/07/2012 09:00 AM — 09:30 AM	00:30	Discussion and correspondence with CLA re: tax returns.

Paul Melnuk & Brad Aldrich

Time Sheet Summary

FTL Capital
 120 S. Central
 Suite 1000
 St. Louis, MO 63105

Receiver: Claire Schenk, Thompson Coburn
 Project: Acartha receivership entities
 Receiver phone: 314.552.6152
 Receiver e-mail: acartha.receivership@thompsoncoburn.com

Billing period ending: September 30, 2012

MONTH		Activity Category	Hours	TOTAL	
July	page 1	Business Analysis	2.00	\$700	See Notes on timesheet page
		Total hours	2.00	\$700	



Receiver signature _____

**Exhibit
D-3A**



Direct Billing Inquiries to:

CliftonLarsonAllen LLP
 9339 Priority Way West Drive
 Suite 200
 Indianapolis, IN 46240
 (317) 574-9100

Claire M. Schenk, Esq.
 Acartha Receivership - Tax & Accounting
 One US Bank Plaza
 St. Louis, MO 63101

Account Number 017-076062
 Invoice Date 10/31/2012
 Invoice # 541095

For services rendered to Acartha Group, LLC, MIC VII, LLC, Acartha Technology Partners, LP, and Gryphon Investments, III, LLC ("the Receivership entities") July 1, 2012 through September 30, 2012

Entity	Tax Prep:		Additional Services Approved by Receiver	
	Hours	Actual	Hours	Billed (2)
Acartha Group Funding, LLC	5.15	3,792.63	0.39	103.85
Acartha Group LLC	5.15	2,678.23	1.64	422.36
Acartha Merchant Partners, LLC	5.15	3,360.03	0.39	103.85
Acartha Special Situations Funding, LLC	5.49	2,836.65	0.64	167.60
Acartha Specialty Finance Investment, LLC	5.49	2,648.40	0.39	103.85
Acartha Technology Partners, LP Total	5.53	1,886.86	0.52	137.00
Clearbrook Acquisition, LLC	5.82	2,687.83	0.39	103.85
Evergrid Acquisition, LLC	5.49	3,790.70	0.39	103.85
Evergrid MIC VII, LLC	5.49	1,837.70	0.39	103.85
Gryphon Investments III, LLC	5.19	2,324.73	0.39	103.85
Integrien Acquisition Capital II, LLC	5.45	3,922.50	0.39	103.85
Integrien Acquisition II, LLC	5.82	1,841.29	0.82	213.50
Integrien Acquisitions, LLC	5.15	1,943.03	4.32	1,106.00
Librato Acquisition II, LLC	5.83	1,477.85	0.39	103.85
MIC VII, LLC Total	5.15	1,743.53	2.02	519.78
Tervela Acquisition II, LLC	5.16	2,070.53	0.39	103.85
Tervela Acquisition III, LLC	5.45	3,707.40	0.39	103.85
Tervela Acquisition, LLC	5.15	1,131.53	0.39	103.85
Total	97.12	45,681.44	14.64	3,812.44
Additional Services Approved by Receiver				3,812.44
Expenses				105.45
Total Fees and Expenses pursuant to 6/26/12 Engagement Letter				42,674.94

Notes:

- (1) Per 6/26/12 Engagement Letter, tax return preparation limited to lower of hours or fixed fee of \$2,500
- (2) Per 6/26/12 Engagement Letter, additional services approved by Receiver related to time expended on special allocation analyses not included in the flat fee arrangement and some non-tax related communications.

We Appreciate Your Business and Referrals

Invoice Total \$42,674.94

Payment is due upon receipt.

CliftonLarsonAllen LLP 9339 Priority Way West Drive Suite 200 Indianapolis, IN 46240 (317) 574-9100

Please detach and remit payment to the address below using the enclosed envelope.

CliftonLarsonAllen LLP
 9339 Priority Way West Drive
 Suite 200
 Indianapolis, IN 46240
 (317) 574-9100 Telephone
 (317) 574-1275 Fax

Amount Remitted \$ _____
 Account Number 017-076062
 Invoice Number 541095



Acartha Invoice # CLA Professional Rates

<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Discounted Rate</u>
Tim O'Shaughnessy	Partner	\$285	\$255
Joseph Schlueter	Partner	\$440	\$275
Jason Duffner	Partner	\$305	\$275
Michael Herold	Partner	\$425	\$275
Kate Fishers	Partner	\$345	\$275
Stephen Schneider	Manager	\$240	\$160
Justin Reppy	Manager	\$240	\$160
Kevin Gaines	Senior Associate	\$225	\$110
Timothy Dierker	Senior Associate	\$175	\$110
Dan Thieret	Senior Associate	\$175	\$110
Karen Marson	Paraprofessional	\$95	\$70
BethAnn Bouchard-Bracker	Paraprofessional	\$95	\$70

Client: 017-076062
Acartha Group Receivership

Attachment to Invoice 541095
Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
Acartha Group LLC						
7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone Call With Claire re planning and returns not included in receivership, and review of email received.
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Continue review of various information received. Draft of email to Claire with questions, and open items and next steps.
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.

Client: 017-076062
Acartha Group Receivership

Attachment to Invoice 541095
Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown / Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreement.
8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/3/12	Stephen Schneider	Tax issues	2.75	160.00	440.00	Preparation of Tervela Acquisition tax return
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	Preparation of Tervela Acquisition tax return
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.
8/8/12	Timothy O'Shaughnessy	Tax issues	2.50	255.00	637.50	Tervela Acquisition Tax Review.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.24	255.00	61.20	Reconcile Bank Statements - Tervela Acquisition.
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
8/27/12	Timothy O'Shaughnessy	Tax issues	1.50	255.00	382.50	Finalize Tervela Acquisition.
8/31/12	Timothy O'Shaughnessy	Tax issues	0.40	255.00	102.00	Clear diagnostics - Tervela Acquisition.
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.

Client: 017-076062
Acartha Group Receivership

Attachment to Invoice 541095
Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination of Acartha Group tax return prep.
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.

Acartha Group, LLC Total

5.15

2678.23

Additional Services Outside of Tax Preparation - approved by Receiver

7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marion.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities.
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.56	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.56	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.

Client: 017-076062
Acartha Group Receivership

Attachment to Invoice 541095
Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/17/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Discuss with Stone Carlie related to [REDACTED] Investments.
9/20/12	Timothy O'Shaughnessy	Tax issues	0.50	255.00	127.50	Research / analysis and follow up email o Claire related to Patel, Missouri non-resident partner issue.
9/24/12	Timothy O'Shaughnessy	Tax issues	0.50	255.00	127.50	Prep and Phone call with [REDACTED] re K-1 (partner in Acartha Group LLC).
Total Additional Services			1.64		422.36	
MIC VII, LLC Total						
7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone Call With Claire re planning and returns not included in receivership, and review of email received.
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Continue review of various information received. Draft of email to Claire with questions, and open items and next steps.
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.

Client: 017-076062
Acartha Group Receivership

Attachment to Invoice 541095
Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown / Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreements.
8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	Tax Preparation.
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.

Client: 017-076062
Acartha Group Receivership

Attachment to Invoice 541095
Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.
9/6/12	Timothy O'Shaughnessy	Tax issues	0.30	255.00	76.50	ASFI Issues / Discussion with Claire.
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination of returns / finalizing
9/7/12	Timothy O'Shaughnessy	Tax issues	1.00	255.00	255.00	Look into ASFI Issues/ review QB's.
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.
9/12/12	Timothy O'Shaughnessy	Tax issues	1.40	255.00	357.00	Preparation of ASFI.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns. returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.

MIC VII, LLC Total

5.15

1,743.53

Additional Services Outside of Tax Preparation - approved by Receiver

7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marion.
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Client: 017-076062
Acartha Group Receivership

Attachment to Invoice 541095
Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.30	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities
8/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	33.15	Various Issues related to installment sales and special allocations / carried interests.
8/28/12	Timothy O'Shaughnessy	Tax issues	1.50	255.00	382.50	Prepare MIC VII Special Allocations.
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.25	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.25	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.
Total Additional Services			2.02		519.78	
Acartha Technology Partners, LP						
7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone Call With Claire re planning and returns not included in receivership, and review of email received.
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Continue review of various information received. Draft of email to Claire with questions, and open items and next steps.

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 Acartha Group Receivership

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown / Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreements.
8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	Preparation of tax return - ATP
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy Dierker	Tax issues	1.00	110.00	110.00	Tax Return Preparation - ATP
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.
8/14/12	Timothy Dierker	Tax issues	0.50	110.00	55.00	Tax Return Preparation - ATP
8/14/12	Timothy O'Shaughnessy	Tax issues	2.24	255.00	571.20	Review of [REDACTED] Tax Returns.
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.

Client: 017-076062
 Acartha Group Receivership

Attachment to Invoice 541095
 Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners
9/6/12	Timothy O'Shaughnessy	Tax issues	0.38	255.00	95.63	Finalize [REDACTED] / [REDACTED].
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Finalization of Returns
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.

[REDACTED]

5.53

1886.86

Additional Services Outside of Tax Preparation - approved by Receiver

7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.05	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marion.
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Client: 017-076062
 Acartha Group Receivership

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 Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.30	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities
8/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	33.15	Various Issues related to installment sales and special allocations / carried interests.
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.25	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.25	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.
Total Additional Services			<u>0.52</u>		<u>137.00</u>	
Gryphon Investments III, LLC						
7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone call with Claire re planning and returns not included in receivership, and review of email received.
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Continue review of information received. Draft of email to Claire with questions, and open items and next steps.
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.

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Acartha Group Receivership

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown / Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreements.
8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	Preparation of Tax Return - Gryphon III
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
8/28/12	Stephen Schneider	Tax issues	2.50	160.00	400.00	Preparation of Tax Return - MIC VII, LLC
8/29/12	Stephen Schneider	Tax issues	0.75	160.00	120.00	Preparation of Tax Return - Gryphon III
8/30/12	Timothy O'Shaughnessy	Tax issues	2.20	255.00	561.00	Review Morris Admin / Acartha Group Funding / Draft K-1's to Claire.
8/31/12	Timothy O'Shaughnessy	Tax issues	0.70	255.00	178.50	Clear Diagnostics - Morriss Admin.

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	10.20	Wrap Up issues with Librato / MIC VII / Morriss / TA II, TA III, phone calls with Claire / coordination.
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Finalization of GIII
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns. returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.

Gryphon Investments III, LLC Total

5.19

2324.73

Additional Services Outside of Tax Preparation - approved by Receiver

Client: 017-076062
Acartha Group Receivership

Attachment to Invoice 541095
Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.05	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marion.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.30	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.25	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.25	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.
Total Additional Services			0.39		103.85	
Clearbrook Acquisition, LLC						
8/16/12	Dan Thieret	Accounting/auditing	0.25	110.00	27.50	Print G/L to excel out of QB File
7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone Call With Claire re planning and returns not included in receivership, and review of email received.
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Continue review of various information received. Draft of email to Claire with questions, and open items and next steps.

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown / Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreements..
8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	Tax Return Preparation - Clearbrook
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.
8/10/12	Timothy Dierker	Tax issues	2.50	110.00	275.00	Preparation of Gryphon III tax returns
8/16/12	Timothy O'Shaughnessy	Tax issues	3.24	255.00	826.20	Review Gryphon III.
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
9/2/12	Timothy O'Shaughnessy	Tax issues	1.40	255.00	357.00	Wrap up GIII.

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners
9/6/12	Timothy O'Shaughnessy	Tax issues	0.38	255.00	95.63	Finalize IAC II / Evergird MIC / IA II / GIII.
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Finalization of Returns
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Kate Fishers	Tax Issues	0.03	275.00	7.64	Discussion with Kevin Gaines regarding partnership withholding.
9/11/12	Kevin Gaines	Tax Issues	0.17	110.00	18.33	Internal review.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Coordination of Int'l form review with Kevin Gaines.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns. returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.

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Acartha Group Receivership

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
Clearbrook Acquisition, LLC Total			<u>5.82</u>		<u>2687.83</u>	
Additional Services Outside of Tax Preparation - approved by Receiver						
7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.05	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marion.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.30	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.25	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.25	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.
Total Additional Services			<u>0.39</u>		<u>103.85</u>	
Integrien Acquisitions, LLC						
7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone Call With Claire re planning and returns not included in receivership, and review of email received.

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Continue review of various information received. Draft of email to Claire with questions, and open items and next steps.
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown /Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreements..
8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	Preparation of Tax Returns - Integrien Acquisition, LLC.
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.
8/8/12	Stephen Schneider	Tax issues	1.00	160.00	160.00	Acartha Special Funding Tax Return Preparation
8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.80	255.00	204.00	Phone Call with Brian Holland / [REDACTED] related to Acartha Specialty Finance and research.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Finalization of Tax Returns
9/10/12	Dan Thieret	Tax issues	0.25	110.00	27.50	Discuss Acartha Special Finance Funding return with Tim.
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/10/12	Timothy O'Shaughnessy	Tax issues	1.30	255.00	331.50	Review of ASSF.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Dan Thieret	Tax issues	0.25	110.00	27.50	Acartha Special Finance Funding return along with coordination of updating receivership footnote in all returns.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/12/12	Dan Thieret	Tax issues	0.25	110.00	27.50	Acartha Special Finance Funding GL
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Dan Thieret	Tax issues	1.00	110.00	110.00	Prep Acartha Special Finance.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/13/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns. returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
Integrien Acquisitions, LLC			<u>5.15</u>		<u>1943.03</u>	
Additional Services Outside of Tax Preparation - approved by Receiver						
7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.05	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marion.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.30	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities
8/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	33.15	Various Issues related to installment sales and special allocations / carried interests.
8/31/12	Timothy O'Shaughnessy	Tax issues	1.80	255.00	459.00	Clear Points Integrien Acquisition / Research Carried Interest issues.
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.25	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.
9/5/12	Timothy O'Shaughnessy	Tax issues	2.00	255.00	510.00	Integrien Acquisition Allocation Issues / Research.
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.25	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.
Total Additional Services			<u>4.32</u>		<u>1106.00</u>	
Integrien Acquisition II, LLC						
7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone Call With Claire re planning and returns not included in receivership, and review of email received.
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	275.00	22.92	Continue review of various information received. Draft of email to Claire with questions, and open items and next steps.
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown / Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreements..
8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	Preparation of Returns - IA II
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.

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8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
8/31/12	Timothy O'Shaughnessy	Tax issues	2.50	255.00	637.50	Review Evergrid MIC VII.
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners
9/6/12	Timothy O'Shaughnessy	Tax issues	0.38	255.00	95.63	Finalize IAC II / Evergrid MIC / IA II / GIII.
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Finalization of Tax Returns
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Kate Fishers	Tax Issues	0.03	275.00	7.64	Discussion with Kevin Gaines regarding partnership withholding.
9/11/12	Kevin Gaines	Tax Issues	0.17	110.00	18.33	Internal review.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Coordination of Int'l form review with Kevin Gaines.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns. returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
Integrien Acquisition II, LLC Total			5.82		1841.29	
Additional Services Outside of Tax Preparation - approved by Receiver						
7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.05	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marion.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.30	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities
8/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	33.15	Various Issues related to installment sales and special allocations / carried interests.
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.25	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.25	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.
9/20/12	Timothy O'Shaughnessy	Tax issues	0.30	255.00	76.50	Research / follow up to Sarasin issue related to capital draw from partnership.
Total Additional Services			0.82		213.50	
Evergrid MIC VII, LLC						
7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone Call With Claire re planning and returns not included in receivership, and review of email received.
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Continue review of various information received. Draft of email to Claire with questions, and open items and next steps.
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown / Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreements.

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8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	Preparation of Ever / MIC VII
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.
8/8/12	Stephen Schneider	Tax issues	1.00	160.00	160.00	Preparation of Ever / MIC VII
8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.
8/16/12	Timothy O'Shaughnessy	Tax issues	0.50	255.00	127.50	Begin Review of Tervela Acquisitions III.
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
9/2/12	Timothy O'Shaughnessy	Tax issues	1.70	255.00	433.50	Update Partners - Tervela III.
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	10.20	Wrap Up issues with Librato / MIC VII / Morriss / TA II, TA III, phone calls with Claire / coordination.
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Finalization of Returns
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Kate Fishers	Tax Issues	0.03	275.00	7.64	Discussion with Kevin Gaines regarding partnership withholding.

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9/11/12	Kevin Gaines	Tax Issues	0.17	110.00	18.33	Internal review.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Coordination of Int'l form review with Kevin Gaines.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns, returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
Evergrid MIC VII, LLC Total			<u>5.49</u>		<u>1837.70</u>	
Additional Services Outside of Tax Preparation - approved by Receiver						
7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.05	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marion.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.30	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.25	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.25	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.
Total Additional Services			<u>0.39</u>		<u>103.85</u>	
Evergrid Acquisition, LLC						
7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.

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7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone Call With Claire re planning and returns not included in receivership, and review of email received.
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Continue review of various information received. Draft of email to Claire with questions, and open items and next steps.
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown / Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreements.
8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	Preparation of Tax Returns - EA, LLC.
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.
8/10/12	Stephen Schneider	Tax issues	0.50	160.00	80.00	Tax Preparation.
8/20/12	Timothy Dierker	Tax issues	2.00	110.00	220.00	Tax Preparation.
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
8/28/12	Stephen Schneider	Tax issues	1.00	160.00	160.00	Tax Preparation.
8/29/12	Stephen Schneider	Tax issues	3.00	160.00	480.00	MIC VII, LLC & Acartha Funding, LLC
8/29/12	Timothy O'Shaughnessy	Tax issues	5.30	255.00	1,351.50	Review MIC VII Tax Return including special allocations, etc. and foreign issues.
8/31/12	Timothy O'Shaughnessy	Tax issues	1.40	255.00	357.00	Clear diagnostics / state issues MIC VII.
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	10.20	Wrap Up issues with Librato / MIC VII / Morriss / TA II, TA III, phone calls with Claire / coordination.
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Finalization returns
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Kate Fishers	Tax Issues	0.03	275.00	7.64	Discussion with Kevin Gaines regarding partnership withholding.
9/11/12	Kevin Gaines	Tax Issues	0.17	110.00	18.33	Internal review.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Coordination of Int'l form review with Kevin Gaines.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns. returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.
9/17/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Bernie Feeder K-1's
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.

Evergrid Acquisition, LLC Total

5.49

3790.70

Additional Services Outside of Tax Preparation - approved by Receiver

7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.05	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marion.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.30	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.25	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.

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 Acartha Group Receivership

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 Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.25	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.
Total Additional Services			0.39		103.85	
Tervela Acquisition, LLC						
7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone Call With Claire re planning and returns not included in receivership, and review of email received.
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Continue review of various information received. Draft of email to Claire with questions, and open items and next steps.
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown / Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreements.
8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	Preparation of TA, LLC.
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Finalization of Tax Returns
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.30	255.00	76.50	Coordination of miscellaneous items.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns. returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
Tervela Acquisition, LLC Total			<u>5.15</u>		<u>1131.53</u>	
Additional Services Outside of Tax Preparation - approved by Receiver						
7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.05	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marion.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.30	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.25	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.25	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.
Total Additional Services			<u>0.39</u>		<u>103.85</u>	

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
Tervela Acquisition II, LLC						
7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone Call With Claire re planning and returns not included in receivership, and review of email received.
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Continue review of various information received. Draft of email to Claire with questions, and open items and next steps.
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown / Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreements.
8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	Tax Return Preparation - Tervela Acq. II
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Stephen Schneider	Tax Issues	3.00	160.00	480.00	Tax Preparation.
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Finalization of Returns

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Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/7/12	Timothy O'Shaughnessy	Tax issues	0.80	255.00	204.00	AMP Issues.
9/9/12	Timothy O'Shaughnessy	Tax issues	1.30	255.00	331.50	Review TA.
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns. returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
Tervela Acquisition II, LLC Total			<u>5.16</u>		<u>2070.53</u>	
Additional Services Outside of Tax Preparation - approved by Receiver						
7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.05	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marion.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.30	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.25	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.25	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.
Total Additional Services			<u>0.39</u>		<u>103.85</u>	

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
Tervela Acquisition III, LLC						
7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone Call With Claire re planning and returns not included in receivership, and review of email received.
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Continue review of various information received. Draft of email to Claire with questions, and open items and next steps.
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown /Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreements.
8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	Preparation - TA III
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.
8/13/12	Kate Fishers	Tax issues	0.25	275.00	68.75	With Tim regarding 1446 withholding on foreign partners U.S. business activities - forms 8804,05 and 8813.
8/14/12	Timothy Dierker	Tax issues	1.50	110.00	165.00	Tax Preparation.
8/16/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	45.90	Phone call - Claire related to 1099 Issues.
8/20/12	Timothy Dierker	Tax issues	1.00	110.00	110.00	Acartha Group, assist Tim with intercompany issues.
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Stephen Schneider	Tax Issues	1.25	160.00	200.00	Acartha Group - Preparation
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.

Client: 017-076062
 Acartha Group Receivership

Attachment to Invoice 541095
 Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/5/12	Stephen Schneider	Tax Issues	5.00	160.00	800.00	Tax Preparation.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Finalization returns
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/10/12	Timothy O'Shaughnessy	Tax issues	1.20	255.00	306.00	Review Acartha Group, LLC.
9/10/12	Timothy O'Shaughnessy	Tax issues	3.30	255.00	841.50	Review AG, LLC.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Kate Fishers	Tax Issues	0.03	275.00	7.64	Discussion with Kevin Gaines regarding partnership withholding.
9/11/12	Kevin Gaines	Tax Issues	0.17	110.00	18.33	Internal review.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Coordination of Int'l form review with Kevin Gaines.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	P/C with Marion Hecht related to Acartha Issues
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns. returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.

Tervela Acquisition III, LLC Total

5.45

3707.40

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
Additional Services Outside of Tax Preparation - approved by Receiver						
7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.05	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marion.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.30	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.25	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.25	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.
Total Additional Services			0.39		103.85	
Acartha Merchant Partners, LLC						
7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone Call With Claire re planning and returns not included in receivership, and review of email received.
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Continue review of various information received. Draft of email to Claire with questions, and open items and next steps.

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown / Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreements.
8/2/12	Stephen Schneider	Tax issues	1.00	160.00	160.00	Clearbrook Acquisition, LLC Tax Prep.
8/2/12	Stephen Schneider	Tax issues	1.50	160.00	240.00	Clearbrook - Return Preparation
8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/3/12	Stephen Schneider	Tax issues	0.75	160.00	120.00	Tax Preparation.
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	Tax Preparation.
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	3.00	255.00	765.00	Clearbrook Acquisition Tax Return Review.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.

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 Acartha Group Receivership

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
8/28/12	Timothy O'Shaughnessy	Tax issues	3.00	255.00	765.00	Finalize T/R.
8/31/12	Timothy O'Shaughnessy	Tax issues	1.00	255.00	255.00	Clear diagnostics / state issues Clearbrook Acquisition.
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Finalization of Returns
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns. returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.

5.15

3360.03

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
Additional Services Outside of Tax Preparation - approved by Receiver						
7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.05	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marion.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.30	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.25	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.25	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.
Total Additional Services			0.39		103.85	
Acartha Special Situations Funding, LLC						
7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone Call With Claire re planning and returns not included in receivership, and review of email received.
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Continue review of various information received. Draft of email to Claire with questions, and open items and next steps.

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown / Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreements.
8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	ASSF - Tax Return Preparation
8/6/12	Stephen Schneider	Tax issues	2.00	160.00	320.00	ASSF - Tax Return Preparation
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	2.75	255.00	701.25	Tax Return Review.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.50	255.00	127.50	Research 8805 Issues and Foreign Partner Issues for TA, II.
8/13/12	Timothy O'Shaughnessy	Tax issues	0.24	255.00	61.20	Phone Call with Kate Fishers to discuss foreign partner tax return filing requirements of TA, II.
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.

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<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
8/29/12	Timothy O'Shaughnessy	Tax issues	2.00	255.00	510.00	Begin Review of return.
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	10.20	Wrap Up issues with Librato / MIC VII / Morriss / TA II, TA III, phone calls with Claire / coordination.
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Finalization / Coordination of Returns
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Kate Fishers	Tax Issues	0.03	275.00	7.64	Discussion with Kevin Gaines regarding partnership withholding.
9/11/12	Kevin Gaines	Tax Issues	0.17	110.00	18.33	Internal review.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Coordination of Int'l form review with Kevin Gaines.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns. returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.

Client: 017-076062
 Acartha Group Receivership

Attachment to Invoice 541095
 Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
Acartha Special Situations Funding, LLC Total			<u>5.49</u>		<u>2836.65</u>	
Additional Services Outside of Tax Preparation - approved by Receiver						
7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.05	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marion.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.30	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.25	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.25	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.
9/17/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Discuss with Stone Carlie related to [REDACTED]
Total Additional Services			<u>0.64</u>		<u>167.60</u>	
Integrien Acquisition Capital II, LLC						
7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone Call With Claire re planning and returns not included in receivership, and review of email received.

Client: 017-076062
 Acartha Group Receivership

Attachment to Invoice 541095
 Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Continue review of various information received. Draft of email to Claire with questions, and open items and next steps.
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown / Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreements.
8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	IAC II, LLC. - Preparation
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.
8/13/12	Timothy Dierker	Tax issues	1.00	110.00	110.00	Tax Preparation.
8/14/12	Timothy Dierker	Tax issues	2.50	110.00	275.00	Tax Preparation.
8/20/12	Timothy Dierker	Tax issues	1.00	110.00	110.00	Tax Preparation.

Client: 017-076062
 Acartha Group Receivership

Attachment to Invoice 541095
 Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.
9/5/12	Timothy O'Shaughnessy	Tax issues	1.50	255.00	382.50	ATP Issues - research allocations, etc.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.20	255.00	51.00	Coordination of Pollen K-1 for 2011.
9/6/12	Timothy O'Shaughnessy	Tax issues	0.70	255.00	178.50	Review re ATP Issues.
9/6/12	Timothy O'Shaughnessy	Tax issues	2.00	255.00	510.00	Review ATP allocations / changes in ownership.
9/6/12	Timothy O'Shaughnessy	Tax issues	0.70	255.00	178.50	ATP state apportionment.
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners
9/6/12	Timothy O'Shaughnessy	Tax issues	2.60	255.00	663.00	ATP T/R Review.
9/7/12	Dan Thieret	Tax issues	3.25	110.00	357.50	Assist Tim with state apportionment from outside K-1; prep 2011 return; Review 2011 docs and bookkeeping with Tim O'Shaughnessy.
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Finalization of Returns
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Kate Fishers	Tax Issues	0.03	275.00	7.64	Discussion with Kevin Gaines regarding partnership withholding.
9/11/12	Kevin Gaines	Tax Issues	0.17	110.00	18.33	Internal review.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.

Client: 017-076062
Acartha Group Receivership

Attachment to Invoice 541095
Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/11/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Coordination of Int'l form review with Kevin Gaines.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns. returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.

Integrien Acquisition Capital II, LLC Total	<u>5.45</u>	<u>3922.50</u>
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Additional Services Outside of Tax Preparation - approved by Receiver

7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.05	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marion.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.30	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.25	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.25	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.

Total Additional Services	<u>0.39</u>	<u>103.85</u>
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Librato Acquisition II, LLC

7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally

Client: 017-076062
Acartha Group Receivership

Attachment to Invoice 541095
Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone Call With Claire re planning and returns not included in receivership, and review of email received.
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Continue review of various information received. Draft of email to Claire with questions, and open items and next steps.
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown / Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreements.

Client: 017-076062
Acartha Group Receivership

Attachment to Invoice 541095
Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	LA II - Preparation
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.
8/8/12	Timothy Dierker	Tax issues	2.00	110.00	220.00	Tax Preparation.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.
8/13/12	Timothy Dierker	Tax issues	0.50	110.00	55.00	Tax Preparation.
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.
9/6/12	Timothy O'Shaughnessy	Tax issues	0.38	255.00	96.90	Finalize IAC II / Evergird MIC / IA II / GIII.
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Finalization of Returns
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Kate Fishers	Tax Issues	0.03	255.00	7.08	Discussion with Kevin Gaines regarding partnership withholding.
9/11/12	Kevin Gaines	Tax Issues	0.17	110.00	18.33	Internal review.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.

Client: 017-076062
 Acartha Group Receivership

Attachment to Invoice 541095
 Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/11/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Coordination of Int'l form review with Kevin Gaines.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns. returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
Librato Acquisition II, LLC Total			<u>5.83</u>		<u>1477.85</u>	
Additional Services Outside of Tax Preparation - approved by Receiver						
7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.05	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marion.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.30	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.25	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.25	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.
Total Additional Services			<u>0.39</u>		<u>103.85</u>	
Acartha Group Funding, LLC						
7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally

Client: 017-076062
 Acartha Group Receivership

Attachment to Invoice 541095
 Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone Call With Claire re planning and returns not included in receivership, and review of email received.
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Continue review of various information received. Draft of email to Claire with questions, and open items and next steps.
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown / Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreements.

Client: 017-076062
 Acartha Group Receivership

Attachment to Invoice 541095
 Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
8/2/12	Stephen Schneider	Tax issues	3.00	160.00	480.00	Tax Preparation.
8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/3/12	Stephen Schneider	Tax issues	0.75	160.00	120.00	Tax Preparation.
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	Tax Preparation.
8/7/12	Timothy O'Shaughnessy	Tax issues	2.24	255.00	571.20	Review of tax return.
8/7/12	Timothy O'Shaughnessy	Tax issues	0.50	255.00	127.50	Phone call with Claire re various issues / Email to Dixon related to open items / questions.
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.24	255.00	61.20	Reconcile Bank Statements - Integrien Acquisition.
8/13/12	Timothy Dierker	Tax issues	2.00	110.00	220.00	Reconcile Bank Statements - Integrien Acquisition.
8/13/12	Timothy O'Shaughnessy	Tax issues	0.24	255.00	61.20	Discuss Installment Sale Issues with Tim Dierker
8/13/12	Timothy O'Shaughnessy	Tax issues	2.50	255.00	637.50	Tax Return Review.
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	1.00	255.00	255.00	Distribution research.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners
9/6/12	Timothy O'Shaughnessy	Tax issues	0.80	255.00	204.00	Finalize Integrien Acquisition.

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 Acartha Group Receivership

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 Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Finalization of Returns
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.
9/13/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns. returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.

Acartha Group Funding, LLC Total 5.15 3792.63

Additional Services Outside of Tax Preparation - approved by Receiver

7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.05	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marlon.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.30	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.25	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.25	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.

Total Additional Services 0.39 103.85

Client: 017-076062
 Acartha Group Receivership

Attachment to Invoice 541095
 Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/3/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Kick off p/c with Claire to discuss process and information flow.
7/3/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Tax Planning, receipt of emails.
7/6/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.55	Correspondence with Claire re: open items and coordination of pulling together open item list and binder set up internally
7/6/12	Timothy O'Shaughnessy	Tax issues	0.02	255.00	4.25	Coordination of tax code set up in legacy LA side with Jill Sgar and Ginger Stafford.
7/9/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Discuss engagement with Tim O'Shaughnessy, review with staff.
7/9/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Review of information received to date, create summary of missing information.
7/10/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Phone Call With Claire re planning and returns not included in receivership, and review of email received.
7/11/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Meet with Dan and Mandi to discuss information and QB's upload, other coordination. Review all information gathered to date, look into "other" entities not in RFP, look into flow up issues, special allocations, update missing information schedule.
7/12/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Continue review of various information received. Draft of email to Claire with questions, and open items and next steps.
7/13/12	Dan Thieret	Tax issues	0.03	110.00	3.06	Meeting to discuss engagement, download qb files for all entities.
7/13/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.33	Phone call with Claire re open items; follow up call with Michelle related to assurance of the books. Begin review of additional information received, look into uploads.
7/16/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	9.35	Review of org chart and new operating agreements received. Call with Marion related to QSF filing and background.
7/17/12	Timothy O'Shaughnessy	Tax Issues	0.03	255.00	7.08	Call with Claire / UHY.

Client: 017-076062
Acartha Group Receivership

Attachment to Invoice 541095
Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
7/18/12	Timothy O'Shaughnessy	Tax Issues	0.08	255.00	21.25	Phone call with Marion / Phone call with Dixon Brown /Follow Up email to Dixon Brown / Coordination of progress with Dan Thieret.
7/19/12	Timothy O'Shaughnessy	Tax Issues	0.04	255.00	10.63	Phone call with Marion related to 1120-QSF requirements and follow up email to Marion to forward to SEC contact. Call with Joe Schlueter related to the capital calls.
7/23/12	Dan Thieret	Tax issues	0.01	110.00	1.22	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.
8/1/12	Timothy O'Shaughnessy	Tax issues	0.25	255.00	63.75	Miscellaneous items related to organization of entities, review open items / operating agreements.
8/2/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Email Response and research related to ownership issues and response to Ben Holland.
8/4/12	Stephen Schneider	Tax issues	0.11	160.00	17.78	Coordination / Finalization of Returns
8/6/12	Stephen Schneider	Tax issues	2.50	160.00	400.00	Tax Return Preparation.
8/7/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Review of items on UHY Thumb drive.
8/8/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Phone Call with Claire related to open items and various issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	3.40	Work on open issues.
8/9/12	Timothy O'Shaughnessy	Tax issues	0.24	255.00	61.20	Begin Research.
8/10/12	Stephen Schneider	Tax issues	1.75	160.00	280.00	Tax Return Preparation.
8/14/12	Timothy O'Shaughnessy	Tax issues	2.50	255.00	637.50	Review of Tax Return.
8/20/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Summary of Open Items to Claire / Phone Call with Claire to discuss meeting with UHY.
8/21/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Open items coordination with Dixon / Claire.
8/22/12	Timothy O'Shaughnessy	Tax issues	0.01	255.00	2.83	Coordination of meeting with UHY and Claire.
8/23/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Meeting with Claire and meeting with Jon King and UHY.
8/27/12	Timothy O'Shaughnessy	Tax issues	0.14	255.00	35.42	Reconcile Intercompany Accounts.
9/2/12	Timothy O'Shaughnessy	Tax issues	0.60	255.00	153.00	Update return.
9/2/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	Review status of returns.
9/3/12	Timothy O'Shaughnessy	Tax issues	0.21	255.00	53.83	Global tax issues allocated to all entities.
9/4/12	Timothy O'Shaughnessy	Tax issues	0.19	255.00	49.58	Global tax issues allocated to all entities.
9/5/12	Dan Thieret	Tax issues	0.15	110.00	16.81	Add Receivership footnote to all Acartha returns.
9/5/12	Timothy O'Shaughnessy	Tax issues	0.03	255.00	7.08	Coordination of K-1 delivery with Claire / Michelle, etc.

Client: 017-076062
Acartha Group Receivership

Attachment to Invoice 541095
Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
9/5/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	10.20	Wrap Up issues with Librato / MIC VII / Morriss / TA II, TA III, phone calls with Claire / coordination.
9/6/12	Dan Thieret	Tax issues	0.56	110.00	61.11	Additional setup time, special allocation of capital gain and carried interest, new partners, ownership percentage updates throughout the year for distributions, contributions by partners
9/7/12	Timothy O'Shaughnessy	Tax issues	0.18	255.00	46.75	Coordination / Finalization of Returns
9/10/12	Justin Reppy	Tax Issues	0.06	160.00	8.89	Discussion with Tim O'Shaughnessy.
9/10/12	Timothy O'Shaughnessy	Tax issues	0.11	255.00	28.33	Phone Calls with Claire Schenk re tax matters.
9/11/12	BethAnn Bouchard-Bracken	Tax Issues	0.17	70.00	11.67	Footnotes to all the returns.
9/11/12	Kate Fishers	Tax Issues	0.03	275.00	7.64	Discussion with Kevin Gaines regarding partnership withholding.
9/11/12	Kevin Gaines	Tax Issues	0.17	110.00	18.33	Internal review.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	Create tax liability payment summary for Claire.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.09	255.00	22.67	K-1 emails to Partners.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Coordination of Int'l form review with Kevin Gaines.
9/11/12	Timothy O'Shaughnessy	Tax issues	0.08	255.00	21.25	Tax issues including international review changes, disclosure review.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	31.88	Email K-1's to Partners.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.58	Work on tax issues.
9/12/12	Timothy O'Shaughnessy	Tax issues	0.10	255.00	25.50	Email Partner K-1's.
9/13/12	Karen Marson	Tax Issues	0.31	70.00	21.39	Finalize tax return packages.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.04	255.00	11.33	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.13	255.00	34.00	Finalization of returns.
9/13/12	Timothy O'Shaughnessy	Tax issues	0.15	255.00	38.96	Sign returns. returns.
9/14/12	Dan Thieret	Tax Issues	0.17	110.00	18.33	Meet w/ Claire, deliver and go over all returns.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	14.17	P/C with Claire, follow up items / change and update footnote.
9/14/12	Timothy O'Shaughnessy	Tax issues	0.07	255.00	17.00	K-1 Email issues / follow ups.
7/23/12	Dan Thieret	Tax Issues	0.13	110.00	14.67	Proforma work with Helpdesk to get ProFx files from prior accountant loaded into our system.

Acartha Specialty Finance

Investment, LLC Total

5.49

2648.40

Additional Services Outside of Tax Preparation - approved by Receiver

7/20/12	Timothy O'Shaughnessy	Tax Issues	0.11	255.00	28.05	Tax planning organization of files to send to Joe Schlueter for partnership allocation review. Coordinate with Marion.
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Client: 017-076062
 Acartha Group Receivership

Attachment to Invoice 541095
 Dated 10/31/12

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
8/8/12	Timothy O'Shaughnessy	Tax issues	0.06	255.00	15.30	Phone Call with Joe Schlueter and preparation for call related to special allocations and carried interest issues for all applicable entities
9/4/12	Joseph Schlueter	Tax Issues	0.11	275.00	30.25	Review documents to see if there are any apparent complex issues or shortcomings with prior filings.
9/6/12	Jason Duffner	Tax issues	0.11	275.00	30.25	Discuss Carried Interest Calculations on partnerships with Tim O'Shaughnessy.
Total Additional Services			<u>0.39</u>		<u>103.85</u>	
Total Fees for Tax Preparation			<u>97.12</u>		<u>45,681.44</u>	
Additional Services Approved by Receiver			<u>14.64</u>		<u>3,812.44</u>	
EXPENSES:						
Postage					<u>105.45</u>	
Total Expenses					<u>105.45</u>	
GRAND TOTAL:			<u>97.12</u>		<u>49,599.33</u>	

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

SECURITIES AND EXCHANGE)
COMMISSION,)
)
Plaintiff,)
)
v.)
)
BURTON DOUGLAS MORRISS, *et al.*,)
)
Defendants, and)
)
MORRISS HOLDINGS, LLC,)
)
Relief Defendant.)

Case No. 4:12-cv-00080-CEJ

**ORDER ON RECEIVER’S THIRD INTERIM APPLICATION FOR ALLOWANCE
AND PAYMENT OF FEES AND EXPENSES INCURRED BY THE RECEIVER,
RETAINED COUNSEL AND OTHER PROFESSIONALS**

This matter is before the Court on the *Receiver’s Third Interim Application for Allowance and Payment of Expenses Incurred by the Receiver, Counsel and Other Professionals* (the “Third Application”) filed by Claire M. Schenk, the court-appointed receiver (the “Receiver”) for Acartha Group, LLC, MIC VII, LLC, Acartha Technology Partners, L.P. and Gryphon Investments III, LLC, on December 21, 2012. The Receiver submitted the Third Application to the SEC for review before filing it with the Court. The Third Application is unopposed.

On September 20, 2012, the Court granted the *Receiver’s First Interim Application for Allowance and Payment of Expenses Incurred by the Receiver, Counsel and other Professionals*. The Court granted the *Receiver’s Second Interim Application for Allowance and Payment of Expenses Incurred by the Receiver, Counsel and other Professionals* (the “Second Application”) on November 28, 2012.

Ex. E

In the Third Application, the Receiver seeks a total award of \$205,690.95 for legal and professional fees and expenses incurred by service providers, consisting of: (a) \$152,149.38 in legal fees and costs for Thompson Coburn LLP, the Receiver's primary counsel; (b) \$10,166.63 in professional fees for Segue Equity Group, LLC, the Receiver's investment fund managers; (c) \$700 in professional fees for FTL Capital, LLC, the Receiver's business advisors; and (d) \$42,674.94 in professional fees and costs for CliftonLarsonAllen LLP, the Receiver's tax preparer.

The Receiver also seeks an order allowing the Receiver to pay eighty percent (80%) of the total amount of legal and professional fees and one hundred percent (100%) of incurred costs, for a total of \$164,798.97, at this time pursuant to an agreement with the SEC to hold back twenty percent (20%) of the incurred legal and professional fees. This request is made without prejudice to the Receiver's right to seek an order allowing payment of the remaining twenty percent (20%) of the legal and professional fees upon further application to this Court.

The Court has reviewed the Third Application and supporting documentation and concludes that the requested fees and costs of \$205,690.95 are reasonable and appropriate.

Having fully considered the Third Application and being duly advised as to the merits,

THE COURT DOES HEREBY ORDER THAT

1. The Receiver's Third Application is granted in its entirety; and
2. The Receiver is authorized to make payment of eighty percent (80%) of the total amount of legal and professional fees and one hundred percent (100%) of incurred costs out of the assets of the Receivership estate as follows:
 - (a) \$120,819.00 in legal fees and \$1,125.63 in costs for Thompson Coburn LLP, the Receiver's primary counsel;
 - (b) \$8,133.30 in professional fees for Segue Equity Group, LLC, the Receiver's accountants;

- (c) \$560.00 in professional fees for FTL Capital, LLC, the Receiver's business advisors; and
- (d) \$34,055.59 in professional fees and \$105.45 in expenses to CliftonLarsonAllen LLP, the Receiver's tax preparer.

SO ORDERED this the ____ day of _____, 201_.

THE HONORABLE CAROL E. JACKSON
UNITED STATES DISTRICT JUDGE