

EXHIBIT A**Detailed Statement of Fees****Fees Sorted by Category**

For the Period of January 1, 2014 through March 31, 2014

Tax Consulting Services

Professional	Description	Rate	Hours	Fees
<i>Campbell, Jeffery</i>				
1/2/2014	Tax review and changes to 2012 federal and state returns.	\$400.00	4.25	\$1,700.00
1/3/2014	Tax review and changes to 2012 federal and state returns.	\$400.00	4.50	\$1,800.00
1/6/2014	Tax review and changes to 2012 federal and state returns.	\$400.00	4.75	\$1,900.00
1/7/2014	Tax review and changes to 2012 federal and state returns. Finalize returns.	\$400.00	7.50	\$3,000.00
1/8/2014	Tax review and changes to 2012 federal and state returns. Finalize returns.	\$400.00	5.50	\$2,200.00
1/9/2014	International issues with Jerry.	\$400.00	1.25	\$500.00
1/10/2014	Tax review and changes to 2012 federal and state returns. Finalize returns.	\$400.00	1.50	\$600.00
1/15/2014	Tax review and changes to 2012 federal and state returns. Finalize returns.	\$400.00	4.50	\$1,800.00
1/16/2014	Tax review and changes to 2012 federal and state returns. Finalize returns.	\$400.00	5.25	\$2,100.00
1/17/2014	Tax review and changes to 2012 federal and state returns. Finalize returns.	\$400.00	4.75	\$1,900.00
1/18/2014	Tax review and changes to 2012 federal and state returns. Finalize returns.	\$400.00	2.00	\$800.00
1/20/2014	Tax review and changes to 2012 federal and state returns. Finalize returns.	\$400.00	4.25	\$1,700.00
1/23/2014	Tax review and changes to 2012 federal and state returns. Finalize returns.	\$400.00	1.50	\$600.00
1/27/2014	Tax review and changes to 2012 federal and state returns. Finalize returns.	\$400.00	2.20	\$880.00
2/5/2014	Preparation of MN form REV 184. Communication with MN regarding tax due notices for M2P2 LLC.	\$400.00	1.20	\$480.00

3/7/2014	Correspondence re: MN assessments, IRS penalty waiver, and 2013 extension calculations.	\$400.00	1.25	\$500.00
3/10/2014	Extension 2013 and discussion regarding extensions, MN and IRS tax notices.	\$400.00	1.25	\$500.00

Hirshberg, Rachel

01/03/2014	Tax preparation and review.	\$175.00	6.00	\$1,050.00
01/06/2014	Prepare 2013 PBC list.	\$175.00	0.50	\$87.50
01/07/2014	Tax preparation and review.	\$175.00	0.25	\$43.75
01/16/2014	Tax review and changes to 2012 federal and state returns.	\$175.00	0.25	\$43.75
01/17/2014	Conference Call with Matt, Jerry, Jeff, and Vaco Consultants.	\$175.00	0.75	\$131.25

Jonckheere, Jerome

1/6/2014	Tax Review	\$400.00	0.50	\$200.00
1/8/2014	Tax review and changes to 2012 federal and state returns.	\$400.00	1.00	\$400.00
1/9/2014	Tax preparation and review.	\$400.00	1.25	\$500.00
1/13/2014	Review forms 5471 / write memorandum	\$400.00	4.50	\$1,800.00
1/15/2014	Tax review and changes to 2012 federal and state returns.	\$400.00	0.25	\$100.00
1/16/2014	Tax review and changes to 2012 federal and state returns.	\$400.00	0.25	\$100.00
1/17/2014	Discuss 2013 filing.	\$400.00	1.75	\$700.00
2/6/2014	Review stock purchase agreement for 2013 issues.	\$400.00	1.25	\$500.00
3/4/2014	IRS notice response.	\$400.00	1.75	\$700.00
3/21/2014	Extension follow up for 2013.	\$400.00	0.25	\$100.00

Malmstadt, Robert

1/6/2014	Prepare 2013 PBC list prep.	\$175.00	0.25	\$43.75
1/7/2014	Questions from Jeff on foreign informational returns.	\$175.00	0.50	\$87.50
1/13/2014	Meeting with Jerry to discuss results of his review and returns.	\$175.00	1.25	\$218.75

Tenerelli-Lemke, Annette

1/20/2014	Tax review and changes to 2012 federal and state returns.	\$400.00	6.00	\$2,400.00
1/20/2014	Tax review and changes to 2012 federal and state returns.	\$400.00	1.00	\$400.00

Portano, Jill

1/22/2014	Proofread, FX, package, mail	\$80.00	0.50	\$40.00
2/4/2014	Scan and certified mail 2 checks and packages	\$80.00	0.25	\$20.00

Dunn, Susan

1/27/2014	Process tax returns.	\$80.00	1.00	\$80.00
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Dreis, Stacey

1/8/2014	2013 Engagement letter	\$80.00	0.25	\$20.00
1/27/2014	E-File processing	\$80.00	0.25	\$20.00
3/6/2014	Prep and process extensions 2013	\$80.00	0.5	\$40.00
3/11/2014	Processed Extensions	\$80.00	0.5	\$40.00

Subtotal for tax consulting service:**90.15 \$32,826.25****Preparation of Fee Application**

Professional	Description	Rate	Hours	Fees
Campbell, Jeffery				
2/10/2014	Billing. Review Jessica Dilworth and document. Send PDF document to Ashley.	\$400.00	0.90	\$360.00
2/13/2014	Billing. Read application.	\$400.00	0.20	\$80.00
3/5/2014	Conference call with court regarding fee applications.	\$400.00	0.50	\$200.00

Weed, Timothy

1/21/2014	Call with Campbell to discuss affidavit supplement; call Pollock re same; review proposed draft fee application	\$400.00	0.30	\$120.00
1/24/2014	Provide feedback and instructions on fee application process to Jeff C.	\$400.00	0.40	\$160.00

Dilworth, Jessica

2/4/2014	Fee Application preparation	\$80.00	8.00	\$640.00
2/5/2014	PMO status update meeting and minutes	\$80.00	4.00	\$320.00
2/6/2014	Fee Application preparation	\$80.00	6.50	\$520.00
2/7/2014	Fee application revisions	\$80.00	3.00	\$240.00
2/10/2014	Fee application assistance and discussion with Jeff C. Updates, edits and additional notice attachment to fee app per Ashley M.	\$80.00	0.75	\$60.00
2/12/2014	Updates and corrections to Fee app	\$80.00	1.00	\$80.00

<i>Subtotal for preparation of fee application:</i>	<i>25.55</i>	<i>\$2,780.00</i>
Total:		\$35,606.25

EXHIBIT B**Detailed Statement of Expenses****Expenses Sorted by Category**

For the Period of January 1, 2014 through March 31, 2014

Category	Date	Description	Amount
<i>Certified Mail Postage</i>			
	12/18/2013	Postage 2 Certified Mailings	\$8.65
<i>Subtotal for Postage:</i>			\$8.65
<i>FedEx Shipping</i>			
	12/18/2013	FedEx Postage and overnight Inv # 2-542-30995	7.25
<i>Subtotal for Shipping:</i>			\$7.25
Total:			\$15.90

Recapitulation of Fees

Name	Hours	Rate	Fees
Jeffrey Campbell	59.00	\$400.00	\$23,600.00
Rachel Hirshberg	7.75	175.00	\$1,356.25
Jerome Jonckheere	12.75	400.00	\$5,100.00
Robert Malmstadt	2.00	175.00	\$350.00
Timothy Weed	0.70	400.00	\$280.00
Annette Tenerelli-Lemke	7.00	400.00	\$2,800.00
Jessica Dilworth	23.25	80.00	\$1,860.00
Jill Portano	0.75	80.00	\$60.00
Susan Dunn	1.00	80.00	\$80.00
Stacey Dreis	1.50	80.00	\$120.00
Totals:	115.70		\$35,606.25

Recapitulation of Expenses

Category	Fees
<i>Postage</i>	\$8.65
<i>Shipping</i>	\$7.25
Total:	\$15.90