

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

In re

CASE NO. 9:08-bk-04360-MGW

ULRICH FELIX ANTON ENGLER,
PRIVATE COMMERCIAL OFFICE, INC.,
and PCO CLIENT MANAGEMENT, INC.,

CHAPTER 7
(Substantively Consolidated)

Debtors.

***SECOND AMENDED*¹ FINAL APPLICATION FOR ALLOWANCE AND PAYMENT
OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
TO ROBERT F. ELGIDELY, ESQ. AND THE LAW FIRM OF
GENOVESE JOBLOVE & BATTISTA, P.A., AS SPECIAL COUNSEL
FOR CHAPTER 7 TRUSTEE, ROBERT E. TARDIF, JR.**

**NOTICE OF OPPORTUNITY TO OBJECT
AND REQUEST FOR HEARING**

Pursuant to Local Rule 2002-4, the Court will consider the relief requested in this paper without further notice or hearing unless a party in interest files a response within 21 days from the date set forth on the attached proof of service, plus an additional three days for service if any party was served by U.S. Mail.

If you object to the relief requested in this paper, you must file your response with the Clerk of the Court at Sam M. Gibbons United States Courthouse, 801 North Florida Avenue, Suite 555, Tampa, Florida 33602 and serve a copy on the movant's attorney, Robert F. Elgidely, Esq., Genovese Joblove & Battista, P.A., 200 East Broward Boulevard, Suite 1110, Fort Lauderdale, Florida 33301, and any other appropriate persons within the time allowed. If you file and serve a response within the time permitted, the Court will either schedule and notify you of a hearing or consider the response and grant or deny the relief requested without a hearing.

If you do not file a response within the time permitted, the Court will consider that you do not oppose the relief requested in the paper, will proceed to consider the paper without further notice or hearing, and may grant the relief requested.

1. Name of applicant: Robert F. Elgidely, Esq. and the Law Firm of Genovese Joblove & Battista, P.A.

¹ This Final Fee Application has been amended solely to update/correct the negative notice legend required by Local Rule 2002-4.

- 2. Role of applicant: Special Counsel for Chapter 7 Trustee
- 3. Name of certifying professional: Robert F. Elgidely, Esq.
- 4. Date case filed: March 31, 2008
- 5. Date of application for employment: December 29, 2008 (Doc. 102)
 Amended Application: August 19, 2009 (Doc. 137)
 Supplemental Application: November 9, 2009 (Doc. 151)
- 6. Date of order approving employment: January 5, 2009 (Doc. 107)
 Amended Order: September 3, 2009 (Doc. 140)
 Supplemental Order: November 23, 2009 (Doc. 153)
- 7. If Debtor’s counsel, date of Disclosure of Compensation form: *N/A*
- 8. Date of this application: March 22, 2017
- 9. Dates of services covered: August 1, 2014 – December 31, 2016
- 10. If case is chapter 7, amount trustee has on hand:\$8,765,436.95

Fees:

- 11. Total fee requested for this period (from Exhibit 1)\$215,674.00
- 12. Balance remaining in fee retainer account, not yet awarded\$ 0.00
- 13. Fees paid or advanced for this period, by other sources.....\$ 0.00
- 14. **Net amount of fee requested for this period.....\$215,674.00**

Expenses:

- 15. Total expense reimbursement requested for this period.....**\$7,010.23**
- 16. Balance remaining in expense retainer account, not yet received.....\$ 0.00
- 17. Expenses paid or advanced for this period, by other sources.....\$ 0.00
- 18. **Net amount of expense reimbursements requested for this period.....\$7,010.23**
- 19. Gross award requested for this period (#11 + #15).....\$222,684.23
- 20. **Net award requested for this period (#14 + #18).....\$222,684.23**

- 21. **If Final Fee Application, amounts of net awards requested in interim applications but not previously awarded (total from History of Fees and Expenses, following pages):..... \$ N/A**

22. **Final fee and expense award requested (#20 + #21).....\$222,684.23**

History of Fees and Expenses

1. Dates, sources, and amounts of retainers received:

Dates	Sources	Amounts	For fees or costs?
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N/A

2. Dates, sources, and amounts of third party payments received:

Dates	Sources	Amounts	For fees or costs?
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N/A

3. Prior fee and expense awards:

Dates	Sources	Amounts	For fees of costs?
November 5, 2009	Bankruptcy Estate	\$45,027.50 & \$2,888.22	Fees & Costs
August 26, 2010	Bankruptcy Estate	\$184,208.15 & \$49,414.16	Fees (70%) & Costs
May 11, 2011	Bankruptcy Estate	\$350,411.50 & \$49,612.85	Fees & Costs
September 22, 2011	Bankruptcy Estate	\$533,426.60	contingency fee for Adv. Proc. No. 9:09-ap-01026-MGW
August 29, 2012	Bankruptcy Estate	\$159,344.00 & \$15,287.56	Fees & Costs
May 28, 2013	Bankruptcy Estate	\$180,252.50 & \$28,332.15	Fees & Costs
November 6, 2014	Bankruptcy Estate	\$217,298.85 & \$6,055.45	Fees & Costs

Certification

1. I have been designated by Genovese Joblove & Battista, P.A. (the "Applicant") as the professional with responsibility in this case for compliance with the current Mandatory Guidelines On Fees And Disbursements For Professionals in the Middle District of Florida Bankruptcy Cases (the "Guidelines").

2. I have read the Applicant's application for compensation and reimbursement of expenses (the "Application").

3. To the best of my knowledge, information, and belief formed after reasonable inquiry, the Application complies with the Guidelines.

4. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines, except as specifically noted in this Certification and described in the Application.

5. Except to the extent that fees or disbursements are prohibited or restricted by the Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant's clients.

6. In providing a reimbursable service or disbursement (other than time charged for paraprofessionals and professionals), the Applicant does not make a profit on that service or disbursement (except to the extent that any such profit is included within the permitted allowable amounts set forth in the Guidelines for photocopies and facsimile transmission).

7. In charging for a particular service or disbursement, the Applicant does not include in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission).

8. In seeking reimbursement for a service which the Applicant justifiably purchased or contracted for from a third party, the Applicant is requesting reimbursement only for the amount billed to the Applicant by the third-party vendor and paid by the Applicant to such vendor.

9. A complete copy of the Application (including all relevant exhibits) will be furnished to the Chapter 7 Trustee, the Debtors, the U.S. Trustee, and their respective counsel, at the time it is filed with the Court.

10. To my knowledge, there are no variances with the provisions of the Guidelines.

I HEREBY CERTIFY that the foregoing is true and correct.

Dated this 22nd day of March, 2017.

Respectfully submitted,

Genovese Joblove & Battista, P.A.
Special Counsel to Robert E. Tardif, Jr., Chapter 7 Trustee

By: /s/ Robert F. Elgidely
Robert F. Elgidely, Esq.
Florida Bar No. 111856

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
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² This Final Fee Application has been amended solely to update/correct the negative notice legend required by Local Rule 2002-4.

Robert F. Elgidely, Esq. and the law firm of Genovese Joblove & Battista, P.A. (“GJB” or the “Applicant”), as special counsel for Robert E. Tardif, Jr. (the “Trustee”), Chapter 7 Trustee of the substantively consolidated bankruptcy estates of Ulrich Felix Anton Engler, Private Commercial Office, Inc., and PCO Client Management, Inc. (“Engler,” “PCO,” and “PCOM,” respectively, or collectively the “Debtors”), hereby apply for final allowance and payment of compensation for professional services rendered and reimbursement of expenses pursuant to Sections 328, 330, 331 and 503(b) of Title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (“Bankruptcy Rule(s)”) and the United States Department of Justice, Executive Office for United States Trustee’s Guidelines for Reviewing Applications For Compensation And Reimbursement Of Expenses Filed Under 11 U.S.C. § 330 (the “Guidelines”).

EXHIBITS TO APPLICATION

1. In accordance with the Guidelines, the following exhibits are annexed to this application:

- Exhibit 1: Summary of Professional and Paraprofessional Time
- Exhibit 2: Summary of Expenses and Disbursements
- Exhibit 3: Breakdown of Fees and Costs by Matter & Detailed Description of Services Rendered

2. Exhibit 1 contains a list of Applicant’s professionals and paraprofessionals who have provided services to the Trustee during the Application Period and a summary of the time each expended in representing the Trustee in the case.

3. Exhibit 2 contains a summary of Applicant’s total, actual and necessary, out-of-pocket expenses and disbursements for which Applicant seeks reimbursement in accordance with Bankruptcy Code Section 330(a)(1)(B), the Bankruptcy Rules and the Guidelines. The expenses

and disbursements summarized in Exhibit 2 are those which Applicant typically would invoice to its non-bankruptcy clients.

4. Exhibit 3 contains a breakdown of fees and costs by matter as well as a detailed description of the services rendered on behalf of the Trustee, for which Applicant seeks reimbursement in accordance with Bankruptcy Code Section 330(a)(1)(B), the Bankruptcy Rules and the Guidelines. Exhibit 3 contains a daily description of the services rendered and the hours expended by Applicant's professionals and paraprofessionals who performed services in the case. Applicant prepared Exhibit 3 based on, among other things, contemporaneous daily time records maintained by the Applicant's professionals and paraprofessionals.

5. Applicant seeks a final award of fees in the amount of \$215,674.00 for 666.90 hours worked in the twenty nine month period August 1, 2014 through December 31, 2016 (the "Application Period"). Applicant believes that the requested fee is reasonable considering the twelve factors enumerated in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 (5th Cir. 1974), made applicable to bankruptcy proceedings by *In re First Colonial Corp. of America*, 554 F.2d 1291 (5th Cir.1977).

I. RETENTION OF APPLICANT, DISCLOSURE OF COMPENSATION AND REQUESTED AWARD

6. On January 5, 2009, the Court entered an Order authorizing the employment of Applicant as special counsel for the Trustee (Doc. 107 - the "Employment Order").³

³ The scope of Applicant's services under the Employment Order was initially limited to representation of the Trustee in a pre-petition avoidance action filed by certain judgment creditors against David Douglas, Debra Douglas, Douglas Investments, LLC, Deep Creek Developments I, LC, Deep Creek Developments II, LLC, and Bianca Borowski at a capped hourly rate of \$350.

7. On September 3, 2009, the Court entered an amended Order authorizing the employment of Applicant as special counsel for the Trustee *Nunc Pro Tunc* to January 5, 2009 (Doc. 140 - the "Amended Employment Order").⁴

8. On November 23, 2009, the Court entered a supplemental Order authorizing the employment of Applicant as special counsel for the Trustee (Doc. 153 - the "Supplemental Employment Order").⁵

9. Pursuant to the orders, Applicant's compensation is subject to approval of the Court.

10. This is Applicant's final fee application in this case. Applicant seeks a final fee award in the amount of \$215,674.00 and reimbursement of expenses in the amount of \$7,010.23, for a total award sought during the Application Period of \$222,684.23.

II. CASE BACKGROUND

A. The Main Bankruptcy Case

11. On March 31, 2008 (the "Petition Date"), a group of creditors filed involuntary petitions for relief under Chapter 7 of the Bankruptcy Code against Engler and PCO (collectively, the "Initial Debtors") with the Clerk of this Court.⁶

12. On April 29, 2008, the Court entered Orders for Relief against the Initial Debtors.

⁴ The scope of Applicant's services were expanded under the Amended Employment Order to include the investigation and, if appropriate, assertion of claims against the Debtor, the Debtor's affiliates, insiders, and other third parties in the United States and foreign countries at a capped hourly rate of \$350.

⁵ In the Supplemental Employment Order, Applicant's compensation structure was changed from a straight hourly arrangement to a mixed hourly/contingency fee arrangement at a capped hourly rate of \$175 for representation of the Trustee in an avoidance action against Fidelity National Financial, Inc. and Fidelity National Timber Resources, Inc. (the "Fidelity Adversary").

⁶ The involuntary bankruptcy cases were commenced approximately four months after the County Court of Mannheim, Germany issued an international warrant for Engler's arrest with respect to criminal charges involving the perpetration of a Ponzi scheme and approximately one month before the Public Prosecutor's Office of Mannheim, Germany issued a request for Engler's arrest and extradition to the United States Government.

13. On April 30, 2008, the Trustee was appointed and continues to serve as the permanent Chapter 7 Trustee of the Debtors' bankruptcy estates.

14. On June 24, 2008, the Court entered an Order substantively consolidating the assets and liabilities of the Initial Debtors' bankruptcy estates.

15. On April 23, 2010, the Court entered an Order substantively consolidating the assets and liabilities of PCOM with and into the Initial Debtors' bankruptcy estates *nunc pro tunc* to March 31, 2008.

16. When the bankruptcy cases were commenced, Engler's whereabouts were unknown, other corporate representatives of PCO (and later PCOM) could not be identified, and the location of the Debtors' books and records could not be determined.

17. Moreover, the Debtors had no funds or assets on the Petition Date. The Debtors only had litigation claims which the Trustee could assert and prosecute in the hopes of recovering funds for repayment of creditor claims.

18. In order to properly discharge his fiduciary duties to the Debtors' estate, the Trustee retained Kapila & Company, CPAs as forensic accountants as well as Genovese Joblove & Battista, P.A. and Schultze & Braun GmbH as special counsel (collectively, the "Estate Professionals") in order to re-construct the Debtors' books and records, to identify possible avoidable transfers, to prosecute avoidance actions, and to obtain recoveries for the Debtors' creditors.

19. In order to minimize expenses to, and maximize recoveries for, the Debtors' estate, Applicant filed (a) a motion to establish certain limited notice/tailored case management procedures so that interested parties could receive copies of pleadings and other documents filed in the case in real-time through the website "englerbk.com"; (b) a motion for authority to

participate in routine, non-evidentiary hearings in the main bankruptcy case and adversary proceedings by telephone; (c) motions to substantively consolidate non-debtor entities; and (d) motions to approve compromises of controversies. *See, e.g.*, Doc. Nos. 161, 166, 212, 384 – 388, 392, 418 – 421, 451, 465, 474, 552, 555, 567, 583, 634, 693, 872, 891, 895, 898, 901, 910, 920 - 922, 928, 931, 932, 935, 952, 962, 982, 985, 1020, 1021, and 1032.

20. The Estate Professionals also worked together, (as well as with the Trustee and the German Government), to reconstruct the Debtors' books and records,⁷ to address issues arising under U.S. and foreign bankruptcy/insolvency law, to prosecute avoidance actions filed in the United States and foreign countries, and to settle avoidance actions filed in the United States and foreign countries.

21. After being a fugitive of justice for nearly 5 years, Engler was arrested on July 25, 2012 by special agents and officers of U.S. Immigration and Customs Enforcement's (ICE) Homeland Security Investigations (HSI), ICE's Enforcement and Removal Operations (ERO), the U.S. Marshals Service and the Las Vegas Metropolitan Police Department.

22. In connection with Engler's arrest, the Federal Bureau of Investigation seized the following assets: (a) \$439,235.18 in cash; (b) miscellaneous jewelry including diamonds and precious stones; (c) thousands of pieces of art work/collectibles; (d) 2008 Chrysler Wagon, V.I.N. 2A8HR54P28R107820, silver/grey in color, 58,965 miles; (e) 2001 Ford Excursion, V.I.N. 1FMNU40S61ED57802, black in color, 131,727 miles; (f) 12 computers; and (g) voluminous paperwork contained in 12 crates/boxes (collectively, the "Seized Assets").⁸ *See* Trustee's Notice

⁷ The Debtors' books and records were reconstructed, to the greatest extent possible, from documentation provided by pre-petition creditors, records subpoenaed from the Debtors' financial institutions, records of the Public Prosecutor's Office of Mannheim, Germany, documentation attached to proofs of claim, and documents obtained through discovery.

⁸ Approximately 14 firearms were also seized in connection with Engler's arrest but, they were retained by law enforcement authorities as a matter of policy.

Of Recovery Of Assets Seized By The Federal Bureau Of Investigation – Las Vegas In Connection With The Arrest And Deportation Of Ulrich Felix Anton Engler, Doc. 871.

23. On or about August 16, 2012, Engler was deported to the Federal Republic of Germany and thereafter pled guilty to charges stemming from his perpetration of the Ponzi scheme.

24. On or about February 4, 2013, Engler was sentenced to a term of imprisonment of 8 ½ years as a result of his guilty plea on the Ponzi scheme charges.

B. Services Rendered During Application Period

1. Claim Analysis, Objection, & Resolution Process

25. Applicant's services during the Application Period were primarily related to the claim analysis, objection, and resolution process. This process was challenging because of the age (November 3, 2008 bar date), number (7,560 claims filed individually and included in group claims), and nature of the claims (European investors in a U.S.-based Ponzi scheme).

26. The claims register reflects the filing of 1,235 proofs of claim totaling \$318,384,743.98 in the Engler bankruptcy case (the "Engler Claims") and 210 proofs of claim totaling \$205,085,382.63 in the PCO bankruptcy case (the "PCO Claims," and together with the Engler Claims, the "Claims").

27. However, eleven (11) of the Engler Claims were: (i) filed by entities on behalf of individual creditors; (ii) included approximately 6,126 individual claims; and (iii) had a total face amount of \$191,440,579.77. *See* Claim Nos. 64-69, 443, 444, 493, 632, and 1019 (collectively, the "Group Claims").

28. Initially, Applicant conducted a cursory review of the Claims with the Trustee's forensic accountant, which resulted in a reduction of the Claims pool to approximately \$265 million.

29. Thereafter, Applicant filed the following motion and objections pursuant to the *Order Granting Trustee's Motion To Establish Claim Objection Procedures And To Authorize Filing Of Omnibus Claim Objections On Certain Additional Grounds* (Doc. 1024):

- *Trustee's Motion For Entry Of An Order Approving Stipulation Partially Resolving Proof Of Claim Numbers 64 Through 69, 443, 444, And 493 Filed In The Engler Bankruptcy Case And Proof Of Claim Numbers 62 Through 67, 146, 147, And 151 Filed In The Private Commercial Office, Inc. Bankruptcy Case* (Doc. 1044 filed on October 21, 2014);
- *Trustee's Objection To Claim Of Congro Finanz, AG And Primus GmbH (Claim Number 66)* (Doc. 1051 filed on January 23, 2015);
- *Trustee's Objection To Claim Of Hima AG (Claim Number 64)* (Doc. 1052 filed on January 23, 2015);
- *Trustee's Objection To Claim Of Ulrich Messmer (Claim Number 444)* (Doc. 1053 filed on January 23, 2015);
- *Trustee's Objection To Claim Of Congro Finanz, AG (Claim Number 68)* (Doc. 1054 filed on January 23, 2015);
- *Trustee's Objection To Claim Of Ulrich Messmer (Claim 493)* (Doc. 1055 filed on January 23, 2015);
- *Trustee's Objection To Claim Of Ulrich Messmer (Claim Number 69)* (Doc. 1056 filed on January 23, 2015);
- *Trustee's Objection To Claim Of Primus GmbH (Claim Number 443)* (Doc. 1057 filed on January 23, 2015);
- *Trustee's Objection To Claim Of Mantel & Partner (Claim Number 65)* (Doc. 1058 filed on January 23, 2015);
- *Trustee's Objection To Claim Of Primus GmbH (Claim Number 67)* (Doc. 1059 filed on January 23, 2015);
- *Trustee's First Omnibus Objection To Claims (Claimant Names Beginning With "A" & "B")* (Doc. 1130 filed on August 19, 2015);
- *Trustee's Second Omnibus Objection To Claims (Claimant Names Beginning With "C," "D," & "E")* (Doc. 1131 filed on August 19, 2015);

- *Trustee’s Third Omnibus Objection To Claims (Claimant Names Beginning With “F” & “G”)* (Doc. 1132 filed on August 19, 2015);
- *Trustee’s Fourth Omnibus Objection To Claims (Claimant Names Beginning With “H” & “I”)* (Doc. 1133 filed on August 19, 2015);
- *Trustee’s Fifth Omnibus Objection To Claims (Claimant Names Beginning With “J” & “K”)* (Doc. 1134 filed on August 19, 2015);
- *Trustee’s Sixth Omnibus Objection To Claims (Claimant Names Beginning With “L” & “M”)* (Doc. 1135 filed on August 19, 2015);
- *Trustee’s Seventh Omnibus Objection To Claims (Claimant Names Beginning With “N,” “O,” “P,” & “Q”)* (Doc. 1136 filed on August 19, 2015);
- *Trustee’s Eighth Omnibus Objection To Claims (Claimant Names Beginning With “R”)* (Doc. 1137 filed on August 19, 2015);
- *Trustee’s Ninth Omnibus Objection To Claims (Claimant Names Beginning With “S”)* (Doc. 1138 filed on August 19, 2015);
- *Trustee’s Tenth Omnibus Objection To Claims (Claimant Names Beginning With “T,” “U,” & “V”)* (Doc. 1139 filed on August 19, 2015);
- *Trustee’s Eleventh Omnibus Objection To Claims (Claimant Names Beginning With “W,” “X,” “Y,” & “Z”)* (Doc. 1140 filed on August 19, 2015);
- *Trustee’s Objection To Claims Of Swiss Confederation* (Doc. 1141 filed on August 19, 2015);
- *Trustee’s Twelfth Omnibus Objection To Claims (Certain Individual Claimants Included Within Group Claims)* (Doc. 1469 filed on March 28, 2016);
- *Trustee’s Objection To Claim Filed by Christine & Frank Hiller (Claim Number 22)* (Doc. 1470 filed on March 28, 2016);
- *Trustee’s Thirteenth Omnibus Objection To Claims (Certain Individual Claimants)* (Doc. 1485 filed on July 22, 2016); and
- *Trustee’s Fourteenth Omnibus Objection To Claims (Certain Individual Claimants)* (Doc. 1499 filed on September 30, 2016)

(collectively, the “Claim Objections”).

30. Applicant also reviewed the following responses to the Claim Objections, conferred with the Trustee's forensic accountant, and communicated with affected claimants or their counsel in an effort to resolve the objections without the need for court intervention. *See* Doc. Nos. 1062, 1065, 1068, 1077, 1079-1086, 1095-1100, 1178, 1182, 1199-1203, 1205, 1207, 1209, 1211, 1213, 1215, 1217, 1219, 1221, 1223, 1225, 1227, 1229, 1231, 1233, 1235, 1237, 1239, 1241, 1243, 1245, 1247, 1249, 1251, 1253, 1255, 1257, 1259, 1261, 1263, 1265, 1267, 1269, 1270, 1272, 1274, 1276, 1278, 1280, 1282, 1284, 1286, 1288, 1290, 1292, 1295, 1300, 1302, 1304, 1306, 1367-1393, and 1404-1405.

31. As a result of Applicant's efforts, the majority of claim objections were resolved by agreement or orders entered following expiration of the negative notice period. *See* Doc. Nos. 1108-1110, 1148, 1156-1158, 1162-1163, 1173, 1183-1190, 1339-1340, 1343, 1345, 1347-1348, 1363-1364, 1394-1403, 1423-1424, 1431-1460, 1461-1462, 1467, 1488, 1490, 1500, and 1505.

32. Ultimately, Applicant's services resulted in a 55% reduction of individual claims (from approximately \$78.6 million to approximately \$35.4 million), a 46% reduction in group claim numbers 64 through 69, 443, 444, and 493 (from approximately \$130 million to \$70 million), a 94% reduction of group claim numbers 632 and 1019 (from approximately \$55 million to approximately \$3.5 million), or a 57% reduction to the general unsecured creditor pool (from approximately \$265 million following initial review to approximately \$112,760,000.00 as of January 23, 2017).

33. In sum, creditors will be receiving a far greater fractional distribution from the Debtors' estate as a result of the claim analysis, objection, and resolution process spearheaded by Applicant during the Application Period.

2. Efforts to recover estate's \$645,000.00 continuously maintained in a German bank account for the past ten years.

34. During the Application Period, Applicant also attempted to recover the estate's \$645,000.00 which has been continuously maintained in a German bank account for the past ten years.

35. More specifically, the Trustee filed an avoidance action on September 1, 2009 to recover \$645,000.00 fraudulently transferred by PCO to Bianca Borowski's ("Borowski") personal account at Dresdner Bank n/k/a Commerzbank AG (the "Borowski Account" or the "Borowski Account Balance") in the period December 7, 2006 through April 13, 2007. *See* Adv. Proc. No. 9:09-ap-00632-MGW, Doc. 1, ¶ 44 and Counts 1-5 and 7.

36. On September 30, 2010, the Court entered a Default Final Judgment providing for the Trustee's avoidance and recovery of the Borowski Account Balance. *Id.* at Doc. 36.

37. On or about March 27, 2013, Borowski consented to the release of all funds in the Borowski Account to the Debtors' estate in exchange for the Trustee's agreement to waive accrued interest on the judgment. *See* Doc. 922. On April 26, 2013, the Court entered an Order granting the Motion to Compromise. *See* Doc. 935.

38. Since the Court had entered multiple orders (as well as a judgment) establishing the estate's right to the Borowski Account Balance and the funds continued to be maintained in the Borowski Account from December 7, 2006 through July 30, 2015 (as well as to this present day), Applicant filed and prosecuted a Motion for Turnover of the Borowski Account Balance during the Application Period. *See* Doc. Nos. 1119, 1168, and 1170.

39. On December 9, 2015, the Court entered an *Agreed Order Granting Trustee's Motion for Turnover Effective Upon Expiration/Lapse of the German Government's Restraint*. *See* Doc. 1417.

40. Despite this Court's multiple orders and judgment, as well as the continuous maintenance of the Borowski Account Balance in the Borowski Account from December 7, 2006 to the present day, Applicant's efforts to obtain turnover of these funds for the Debtors' estate have not been successful.

III. MISCELLANEOUS

Applicant has also spent time on miscellaneous matters which have arisen to date in the course of Applicant's representation of the Trustee. Moreover, Applicant has also monitored all correspondence, pleadings and other court papers filed in this case.

IV. INDEXING OF TASKS BY ACTIVITY CODES

As stated above, Applicant's services during the Application Period have almost exclusively been related to the claim analysis, objection, and resolution process. Therefore, Applicant's time entries in this regard are properly reflected within activity code 06 (Claims Administration and Objections). Exhibit 3 attached hereto also reflects the following matter numbers in which services were rendered by Applicant on behalf of the Trustee during the Application Period:

	<u>Total Hours</u>	<u>Total Fees</u>
Matter No. 10067-000 (Main Bankruptcy Case - Case No. 9:08-bk-04360-MGW)		
Totals	645.70	\$209,116.00
Matter No. 10067-033 (<i>Robert E. Tardif, Jr., Chapter 7 Trustee v. Frank Forstmann</i> , Adv. Proc. No. 9:10-ap-00494-MGW)		
Totals	16.70	\$5,125.00
Matter No. 10067-175 (<i>Robert E. Tardif, Jr. v. Ulrich Felix Anton Engler, et al.</i> , Adv. Proc. No. 8:12-ap-01139-MGW)		
Totals	4.50	\$1,433.00

**V. EVALUATION OF SERVICES RENDERED:
FIRST COLONIAL CONSIDERATIONS**

This application presents the nature and extent of the professional services rendered by the Applicant in connection with its representation of the Trustee. The recitals set forth in the daily diaries attached hereto constitute only a summary of the time spent.

American Benefit Life Ins. Co. v. Baddock (In re First Colonial Corp.), 544 F.2d 1291 (5th Cir.), *cert. denied*, 431 U.S. 904 (1977), enumerates twelve factors a bankruptcy court should evaluate in awarding fees. *First Colonial* remains applicable in the Eleventh Circuit to the determination of reasonableness of fees to be awarded under the Bankruptcy Code. *Grant v. George Schuman Tire & Battery Company*, 908 F.2d 874 (11th Cir. 1990); 2 COLLIER ON BANKRUPTCY ¶ 330.05[2][a] at 330-33 through 330-37 (L. King 15th ed. 1991); *See also Bonner v. City of Prichard*, 661 F.2d 1206, 1209 (11th Cir. 1981). The twelve factors are:

- i) The time and labor required;
- ii) The novelty and difficulty of the questions presented;
- iii) The skill required to perform the legal services properly;
- iv) The preclusion from other employment by the attorney due to acceptance of the case;
- v) The customary fee for similar work in the community;
- vi) Whether the fee is fixed or contingent;
- vii) The time limitations imposed by the client or circumstances;
- viii) The amount involved and results obtained;
- ix) The experience, reputation and ability of the attorneys;
- x) The undesirability of the case;
- xi) The nature and length of the professional relationship with the client; and

xii) Awards in similar cases.

First Colonial, 544 F.2d at 1298-99.

Based upon the standards set forth in Bankruptcy Code Sections 330 and 331 as well as in *First Colonial*, Applicant believes that the fair and reasonable value of its services rendered during the Application Period is in the amount of \$215,674.00.

a) Time, Nature and Extent of Services Rendered, Results Obtained and Related First Colonial Factors.

The foregoing summary, together with the exhibits attached hereto, details the time, nature and extent of the professional services rendered by the Applicant for the Trustee during the Application Period. The total number of hours expended (**666.90**) reveals the time devoted to these matters by the Applicant. The average hourly rate for the Applicant during the Application Period is \$323.40.

b) Novelty and Difficulty of Questions Presented.

In providing services to the Trustee, Applicant was able to rely primarily upon established statutory authority and recognized jurisprudential precedents.

c) Skill Requisite to Perform Services Properly.

In rendering services to the Trustee, Applicant respectfully submits that it endeavored to demonstrate legal skill and expertise in the areas of collection, bankruptcy and litigation.

d) Preclusion from Other Employment by Attorney Due to Acceptance of Case.

The Applicant's representation of the Trustee in this case did not preclude it from accepting other employment.

e) Customary Fee.

As set forth hereinabove, Applicant charged the Trustee a capped hourly rate of \$350.00 for representation in the main bankruptcy case and in connection with the adversary proceedings

(with the exception of the Fidelity Adversary which involved a mixed hourly/contingency fee arrangement at a capped hourly rate of \$175). The customary hourly rate for Applicant's attorneys range from \$250.00 to \$595.00 per hour. The hourly rates of the Applicant set forth in the attached exhibits otherwise reflect the hourly rates the Applicant bills to its clients in other similar bankruptcy cases. The Court has approved these rates, as have other courts within and outside of this district, in other bankruptcy matters in which the Applicant and other counsel of like reputation and experience have been involved.

f) Whether Fee is Fixed or Contingent.

Applicant's compensation in these matters is subject to Court approval and is therefore contingent. The Court should consider this factor, which militates in favor of a fee in the amount requested. Except as provided above concerning the cap on the hourly rate charged to the Trustee, the amount requested is consistent with the fee which the Applicant would charge its clients in other non-contingent, bankruptcy cases.

g) Time Limitations Imposed by Client or Other Circumstances.

The circumstances of this case generally did not impose time constraints on the Applicant.

h) Experience, Reputation and Ability of Attorneys.

The attorneys of Genovese Joblove & Battista, P.A. are experienced in matters of this kind and regularly appear before this Court.

i) "Undesirability" of Case.

The Applicant is privileged to have had the opportunity to represent the Trustee and appear before the Court in this case.

j) Nature and Length of Professional Relationship with Client.

The Applicant has had the privilege of representing the Trustee in this and other cases over the past 8 years.

k) Awards in Similar Cases.

The amount requested by the Applicant is reasonable in terms of awards in cases of similar magnitude and complexity. The compensation which the Applicant requests comports with the mandate of the Bankruptcy Code, which directs that services be evaluated in light of comparable services performed in non-bankruptcy cases in the community. The fees requested by the Applicant for the Application Period reflect an average hourly rate of \$323.40 and such rate is comparable to hourly rates charged for non-bankruptcy cases in the community.

VI. CONCLUSION

Applicant has performed extensive and valuable services for the Trustee in this case. For this reason and all of the reasons set forth in this Application, GJB requests a final fee award equal to \$215,674.00 and reimbursement of expenses in the amount of \$7,010.23, for a total award sought in the amount of \$222,684.23. Furthermore, Applicant reserves its right to supplement this Application prior to any hearing hereon.

WHEREFORE, the Applicant respectfully requests the Court to enter an Order (A) awarding the Applicant a final fee award equal to \$215,674.00 and reimbursement of expenses in the amount of \$7,010.23, for a total award sought in the amount of \$222,684.23; and (B) granting such further relief as the Court may deem appropriate.

Respectfully submitted,

GENOVESE JOBLOVE & BATTISTA, P.A.
Special Counsel for the Trustee
200 East Broward Boulevard, Suite 1110
Fort Lauderdale, Florida 33301
Telephone: (954) 453-8000
Telecopier: (954) 331-2907

By: /s/ Robert F. Elgidely
Robert F. Elgidely, Esq.
Florida Bar No. 111856

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing *Second Amended Final Application For Allowance And Payment Of Compensation And Reimbursement Of Expenses To Robert F. Elgidely, Esq. And The Law Firm Of Genovese Joblove & Battista, P.A., As Special Counsel For Chapter 7 Trustee, Robert E. Tardif, Jr.* has been furnished to all creditors and/or interested parties registered on the Court's CM/ECF System and was also posted on the website "englerbk.com" in accordance with the Order Granting Trustee's Motion To Establish Certain Notice, Case Management And Administrative Procedures (Doc. 451), on the 22nd day of March, 2017.

By: /s/ Robert F. Elgidely
Robert F. Elgidely, Esq.
Florida Bar No. 111856

EXHIBIT 1

Robert E. Tardif, Jr., Chapter 7 Trustee
In re Ulrich Felix Anton Engler, et al., Case No. 9:08-bk-04360-MGW
 Invoices dated 8/4/14-12/31/16

Tardif/General Bankruptcy Representation- Matter 000

<u>Attorneys</u>	<u>Hours</u>	<u>Amount</u>
JHG	1.20	\$ 420.00
RFE	140.00	\$ 45,080.00
HLH	440.40	\$152,740.00
MAF	0.30	\$ 93.00
EJR	2.90	\$ 1,015.00
<u>Paralegals</u>	<u>Hours</u>	<u>Amount</u>
CBH	40.40	\$7,488.00
VL	20.50	\$2,280.00
ATTORNEYS		\$199,348.00
PARALEGALS		\$ 9,768.00

Tardif v. Frank Forstmann- Matter 033

<u>Attorneys</u>	<u>Hours</u>	<u>Amount</u>
RFE	8.60	\$3,010.00
CR	7.20	\$1,980.00
<u>Paralegals</u>	<u>Hours</u>	<u>Amount</u>
VL	0.90	\$135.00
ATTORNEYS		\$4,990.00
PARALEGALS		\$ 135.00

Tardif v. Engler, et, al- Matter 175

<u>Attorneys</u>	<u>Hours</u>	<u>Amount</u>
RFE	3.30	\$1,155.00
MAF	0.50	\$ 155.00
<u>Paralegals</u>	<u>Hours</u>	<u>Amount</u>
CBH	0.40	\$78.00
VL	0.30	\$45.00
ATTORNEYS		\$1,310.00
PARALEGALS		\$ 123.00

EXHIBIT "2"
Summary of Requested Reimbursement Of Expenses
for this Time Period Only

1.	Filing Fees	\$0.00
2.	Process Service Fees	\$0.00
3.	Witness Fees	\$0.00
4.	Court Reporter & Transcripts	\$142.00
5.	Lien and Title Searches	\$0.00
6.	Photocopies (in-house copies) (9,291 copies at \$0.15 each)	\$1,393.65
7.	Photocopies (outside copies)	\$0.00
8.	Postage	\$1,024.92
9.	Overnight Delivery Charges	\$254.94
10.	Outside Courier/Messenger Services	\$0.00
11a.	Long Distance (a) Telephone Charges	\$0.00
11b.	Long Distance (b) Conference Calls/Court Call	\$213.10
12.	Long Distance Fax Transmission @ \$1.00/pg.	\$0.00
13.	Computerized Research	\$0.00
	A. Accurint	\$1,772.80
	B. PACER	
14.	Out of Southern District of Florida Travel	\$0.00
	A. Transportation	\$742.00
	B. Lodging	\$427.95
	C. Meals	\$47.70
	D. Car Rental/Parking	\$469.21
15.	Other (Not specifically disallowed; must specify and justify)	\$0.00
	Payment and maintenance of website for Bankruptcy case	\$521.96
	englerbk.com website	\$0.00
	Miscellaneous	
TOTAL "GROSS" AMOUNT OF REQUESTED DISBURSEMENTS		\$7,010.23

EXHIBIT 3

Genovese Joblove & Battista, P.A.

100 Southeast Second Street, 44th Floor
 Miami, Florida 33131
 Telephone (305) 349-2300 Facsimile (305) 349-2310
 Employer ID# 65-0518134

Robert E. Tardif, Jr. Chapter 7 Trustee
 8695 College Parkway
 Suite 1220
 Fort Myers, FL 33919

January 20, 2017
 Inv. # 87090
 File # 10067-000

Re: Tardif / General Bankruptcy Representation

Statement for Services Rendered Through Dec 31/16

- - - Legal Fees - - -

Date	Code	Description	Hours	Rate	Total
08/04/14	RFE	E-Mails with Bob Tardif, Esq., Kevin McCoy, CPA, and Heather Harmon, Esq. re: status of Omnibus Claim Objections and review order establishing procedures (.3)	0.30hr	\$350.00/hr	\$105.00
08/04/14	HLH	Intensive analysis of Bank Reconciliation Report, analyze and prepare exhibits for 900+ claim objections	1.50hr	\$350.00/hr	\$525.00
08/05/14	HLH	Intensive analysis of Bank Reconciliation Report, analyze and prepare exhibits for 900+ claim objections	2.50hr	\$350.00/hr	\$875.00
08/06/14	HLH	Intensive analysis of Bank Reconciliation Report, analyze and prepare exhibits for 900+ claim objections	3.00hr	\$350.00/hr	\$1,050.00
08/07/14	HLH	Intensive analysis of Bank Reconciliation Report, analyze and prepare exhibits for 900+ claim objections	2.50hr	\$350.00/hr	\$875.00
08/08/14	HLH	Intensive analysis of Bank Reconciliation Report, analyze and prepare exhibits for 900+ claim objections	2.50hr	\$350.00/hr	\$875.00
08/11/14	RFE	E-Mails with Heather Harmon, Esq. re: status of claim objections (.2)	0.20hr	\$350.00/hr	\$70.00
08/11/14	HLH	Intensive analysis of Bank Reconciliation Report, analyze and prepare exhibits for 900+ claim objections	3.50hr	\$350.00/hr	\$1,225.00
08/12/14	HLH	Intensive analysis of Bank Reconciliation Report, analyze and prepare exhibits for 900+ claim objections	9.50hr	\$350.00/hr	\$3,325.00
08/13/14	HLH	Intensive analysis of Bank Reconciliation Report, analyze and prepare exhibits for 900+ claim objections	4.00hr	\$350.00/hr	\$1,400.00
08/14/14	HLH	E-mails with Kapila team regarding proposed change to claims register	0.50hr	\$350.00/hr	\$175.00

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08/15/14	RFE	E-Mails with Heather Harmon, Esq. and Kevin McCoy, CPA re: claims objection issues	0.20hr \$350.00/hr	\$70.00
08/15/14	HLH	E-mails with Kapila team regarding proposed change to claims register	0.70hr \$350.00/hr	\$245.00
08/18/14	HLH	Additional revisions to claims register with objections; consider open issues necessary to resolve before filing objections	2.50hr \$350.00/hr	\$875.00
08/21/14	RFE	E-Mails with Heather Harmon, Esq. re: status and strategy for claim objections (.1); E-Mail Sabrina Mallow at the Bankruptcy Court (cc: Bob Tardif, Esq.) re: Swiss Confederation claim back-up (.1); E-Mails with Annerose Tashiro, Esq. re: claim objection process (.1)	0.30hr \$350.00/hr	\$105.00
08/22/14	RFE	E-mails with Sabrina Mallow re: back-up for Swiss Confederation claims (cc: Bob Tardif, Esq.)	0.20hr \$350.00/hr	\$70.00
08/27/14	RFE	E-mails and telephone call with Heather Harmon, Esq. re: claim objection status and strategy (.8); E-Mail Annerose Tashiro, Esq. and Mike Franklin re: claim analysis and objection process (.1); E-Mails with Mr. Franklin re: same (.1)	1.00hr \$350.00/hr	\$350.00
08/27/14	HLH	Conference regarding claim objections and remaining open issues (.7); Prepare sample final objection (1.0); E-mails regarding bank reconciliation (.3); Research and phone conference regarding Petra Richter assignment (1.0); Research additional filed claims (.6)	3.60hr \$350.00/hr	\$1,260.00
08/29/14	RFE	E-Mail Vanessa Delgado re: case issues including group assignments (.1); E-Mails with Annerose Tashiro, Esq. re: same (.1)	0.20hr \$350.00/hr	\$70.00
09/01/14	RFE	E-Mails with Annerose Tashiro, Esq. re: claim objection issues (.2)	0.20hr \$350.00/hr	\$70.00
09/02/14	HLH	E-mails regarding claim objections	0.20hr \$350.00/hr	\$70.00
09/03/14	RFE	Office conference with Heather Harmon, Esq. and telephone call with Annerose Tashiro, Esq. and Amanda Rictsdel re: claims objection process (1.1)	1.10hr \$350.00/hr	\$385.00
09/03/14	HLH	Conference regarding claim objections (.5); Phone conference with German counsel regarding claim objections (.5); Review documents from German counsel (.5)	1.50hr \$350.00/hr	\$525.00
09/10/14	HLH	E-mails regarding objections to group claims	0.40hr \$350.00/hr	\$140.00
09/11/14	HLH	Analysis of group claims and objections to individual claims contained therein	3.50hr \$350.00/hr	\$1,225.00
09/12/14	HLH	Analysis of group claims and objections to individual claims contained therein	4.50hr \$350.00/hr	\$1,575.00

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09/15/14	RFE	E-Mails with Heather Harmon, Esq. re: status of claim objections (.1); E-Mails with Vanessa Vetter-Delgado re: status of current representation (.1)	0.20hr \$350.00/hr	\$70.00
09/15/14	HLH	Extensive analysis of group claims and relevant objections, Draft objections to group claims	9.40hr \$350.00/hr	\$3,290.00
09/16/14	RFE	E-Mails with Steffen Vetter re: current status of representation (.2)	0.20hr \$350.00/hr	\$70.00
09/16/14	HLH	Extensive analysis of individual claims within group claims and objections related thereto	3.50hr \$350.00/hr	\$1,225.00
09/18/14	RFE	Office conference with Ruediger Vetter, Steffen Vetter, and Maikel Delgado re: claims (1.4)	1.40hr \$350.00/hr	\$490.00
09/19/14	RFE	Review notes and Master Investor List for claims of Vettors; E-Mail Bob Tardif, Esq., Richter team, Annerose Tashiro, Esq., and Amanda Rietschel, Esq. re: same (1.0); Review group claims and attachments to Claim 69; Forward to Messrs. Vetter for consideration and forward to Richter Team, Ms. Tashiro and Ms. Rietschel (.6); E-Mails with Steffen Vetter and Maikel Delgado re: same (.2); Office conference with Eric Rayman, Esq. re: garnishment of Bianca Borowski account (.2); E-mail to Bob Tardif, Esq. re: same (.1)	2.10hr \$350.00/hr	\$735.00
09/19/14	RFE	[NO CHARGE] Review prebills (.8).	0.80hr \$0.00/hr	\$0.00
09/19/14	HLH	Review e-mails regarding meeting with investors, handle issues regarding same	0.70hr \$350.00/hr	\$245.00
09/22/14	RFE	E-mails with Bob Tardif, Esq. (cc: Eric Rayman, Esq.) re: Writ of Garnishment paperwork (.1); E-Mails with John Urban, Esq. (cc: Mr. Tardif) re: group claims (.4); Review e-mail from Annerose Tashiro, Esq. re: group assignments (.1); Review e-mail from Vanessa Vetter-Delgado re: claims (.1); Conference call with Mr. Urban re: group claims (.8)	1.50hr \$350.00/hr	\$525.00
09/22/14	RFE	[NO CHARGE] Work on pre-bills (1.3)	1.30hr \$0.00/hr	\$0.00
09/23/14	RFE	Office conferences with Heather Harmon, Esq. re: claims issues (.3)	0.30hr \$350.00/hr	\$105.00
09/26/14	RFE	E-Mails with John Urban, Esq. re: group claims (.2); Review translation of Urban correspondence to Congro/Primus investors (.2)	0.40hr \$350.00/hr	\$140.00
09/29/14	RFE	E-Mail John Urban, Esq. re: need further clarification/confirmation regarding group claims by Wednesday because Trustee intends to file objections/agreed motions by Friday (.2)	0.20hr \$350.00/hr	\$70.00
09/29/14	RFE	[NO CHARGE] Work on Seventh Interim Fee Application (.5)	0.50hr \$0.00/hr	\$0.00

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09/29/14	RFE	E-Mails with Eric Rayman, Esq. and Colleen Hopkins regarding domestication of judgment against Bianca Borowski in New York (.2); E-Mails regarding claim filed by Manfred and Simone Walch (.2)	0.40hr \$350.00/hr	\$140.00
09/29/14	EJR	Instructions to team regarding domestication of the middle district of Florida bankruptcy court order in the southern district of New York district court; exchange multiple correspondences with team regarding protocol and follow-up on same; provide forms for Clerk's Certification of a Judgment to be Registered in Another District and supporting bank account details	0.50hr \$350.00/hr	\$175.00
09/29/14	CBH	[NO CHARGE] Preparation of exhibits for fee application for all matters re: Tardif bankruptcy; e-mail correspondence with R. Elgidely regarding same.	2.00hr \$0.00/hr	\$0.00
09/30/14	RFE	Review e-mails from Mike Franklin re: investor communications (.2), from Annerose Tashiro, Esq. re: witness testimony in Germany and requesting update on status of proceedings (.1), and from John Urban, Esq. re: Messmer group claims (.1); Obtain certified copy of Judgment against Bianca Borowski from Clerk's Office (.2)	0.60hr \$350.00/hr	\$210.00
09/30/14	HLH	Research Swiss Confederation claim, e-mails regarding same	0.80hr \$350.00/hr	\$280.00
09/30/14	EJR	Follow up on particulars necessary to domesticate bankruptcy court order; identify and request follow-up on opening miscellaneous proceeding in Southern District of New York; work with staff to coordinate same including filing fee; exchange multiple correspondences regarding same	0.60hr \$350.00/hr	\$210.00
10/01/14	RFE	Work on Seventh Interim Fee Application and several e-mails to Bob Tardif, Esq., Brigitte Kenney, Annerose Tashiro, Esq., Heather Harmon, Esq. and Kapila & Co. team re: case administration issues (2.4); Several e-mails with Eric Rayman, Esq., Colleen Hopkins, and Belkys Silva regarding domestication of judgment in New York (.4); E-Mails with John Urban, Esq. re: group claims (.2)	3.00hr \$350.00/hr	\$1,050.00
10/01/14	HLH	Handle issues related to claim objection; Prepare summary of claim objection open items, e-mails regarding same	3.60hr \$350.00/hr	\$1,260.00
10/01/14	EJR	Review e-mail summarizing steps necessary to domesticate and file certified copy of judgment in the Southern District Court of New York; follow-up on status of obtaining certified copy from the Middle District Bankruptcy Court in Florida; exchange multiple emails in response to same; review and revise civil cover sheet for filing in the Southern District Court of New York; review local middle district of Florida bankruptcy rules regarding procedure for issuance of a certified judgment to be registered (domesticated) in a foreign jurisdiction; review and respond to multiple emails regarding same	1.00hr \$350.00/hr	\$350.00

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10/01/14	CBH	Multiple e-mail correspondence with R. Elgidely and E. Rayman regarding transferring judgment for B. Borowski; meeting with B. Silva regarding process for filing in MDBC and SDNY.	0.50hr \$195.00/hr	\$97.50
10/02/14	RFE	E-Mails with John Urban, Esq. re: group claims (.1); Review Claim 69 and telephone call with Heather Harmon, Esq. re: claim objection issues (3.6); Telephone call with Mr. Urban re: group claim issues (.5)	4.40hr \$350.00/hr	\$1,540.00
10/02/14	HLH	Consider issues regarding group claim objections and various categories for 4,200 individual claims within group objections, e-mails regarding same	1.40hr \$350.00/hr	\$490.00
10/02/14	EJR	Review and finalize approach with court to achieve certification and domestication of bankruptcy court order; call with clerk of court from Middle District; review materials to be transmitted; approve same and provide follow-up instructions to staff	0.80hr \$350.00/hr	\$280.00
10/02/14	CBH	Meeting with B. Silva and formatting of correspondence to MDBC regarding certification of judgement for transfer to SDNY; e-mail correspondence with R. Elgidely regarding same.	0.50hr \$195.00/hr	\$97.50
10/03/14	RFE	[NO CHARGE] Work on Fee Application (4.0)	4.00hr \$0.00/hr	\$0.00
10/07/14	HLH	Review e-mails from German counsel regarding status of filers of "group" claims	0.20hr \$350.00/hr	\$70.00
10/08/14	RFE	Draft Stipulation partially resolving 9 group claims and telephone calls with Heather Harmon, Esq. re: same (3.9); Review Order Directing Response to Seventh Interim Fee Application (.1); Forward draft Stipulation to John Urban, Esq. (cc: Bob Tardif, Esq.) via e-mail (.1)	4.10hr \$350.00/hr	\$1,435.00
10/08/14	HLH	Consider additional grounds for objection to group claims, conference with B. Elgidely regarding same	0.80hr \$350.00/hr	\$280.00
10/08/14	CBH	Receipt and review of order directing response to GJB fee application; calendar deadline.	0.20hr \$195.00/hr	\$39.00
10/10/14	RFE	E-Mails with John Urban, Esq. re: draft Stipulation partially resolving group claims (.3); E-mails with Eric Rayman, Esq. re: status of domestication of Borowski judgment in NY (.2)	0.50hr \$350.00/hr	\$175.00
10/13/14	RFE	Revise Stipulation Partially Resolving Group Claims, telephone call and e-mails with John Urban, Esq. re: same (1.6); Review Miscellaneous Cover Sheet for registration/domestication of judgment against Bianca Borowski and e-mails regarding same (.3)	1.90hr \$350.00/hr	\$665.00
10/13/14	CBH	Meeting with B. Silva regarding clerk's certification received from MDBC and procedure for filing in SDNY; preparation of cover letter to SDNY; e-mail correspondence with R. Elgidely regarding filing of miscellaneous case.	1.00hr \$195.00/hr	\$195.00

Robert E. Tardif, Jr. Chapter 7 Trustee
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10/14/14	RFE	E-Mails with John Urban, Esq. re: Stipulation Partially Resolving Group Claims, revise stipulation, review Docket of Richter suit and forward Docket and operative complaint to Mr. Urban (cc: Bob Tardif, Esq.) (.6); Review CM/ECF Notice of registration of judgment against Bianca Borowski with the District Court for the Southern District of New York and e-mails with Eric Rayman, Esq. re: same (.2)	0.80hr \$350.00/hr	\$280.00
10/14/14	CBH	Receipt and review of miscellaneous case opening and CM/ECF notification; e-mail correspondence with B. Silva regarding case opening procedures.	0.50hr \$195.00/hr	\$97.50
10/15/14	RFE	Prepare Motion for Entry of an Order Approving Group Claim Stipulation and forward to John Urban, Esq., Bob Tardif, Esq. Annerose Tashiro, Esq., and Amanda Rietschel, Esq. for review/comment (2.2); E-Mails with Eric Rayman, Esq. re: Motion for Writ of Garnishment of Bianca Borowski bank account (.2); E-Mails with Mr. Tardif re: Group Claim Stipulation and Writ of Garnishment (.2); Telephone call with Mr. Urban re: Group Claim Stipulation and related issues (.5)	3.10hr \$350.00/hr	\$1,085.00
10/16/14	RFE	Review Group Claim Stipulation and e-mails with John Urban, Esq. re: same (.5)	0.50hr \$350.00/hr	\$175.00
10/17/14	RFE	Review and revise Motion for Entry of Order Approving Group Claim Stipulation, review Group Claim Stipulation, compile, and forward to John Urban, Esq. and Bob Tardif, Esq. for review/comment/approval (.4); E-Mails with Mr. Urban re: same (.2)	0.60hr \$350.00/hr	\$210.00
10/20/14	RFE	E-Mails with John Urban, Esq. re: approval of Group Claim Stipulation and Motion for Entry of Order approving same (.2)	0.20hr \$350.00/hr	\$70.00
10/21/14	RFE	Review e-mail from John Urban, Esq. approving latest version of Group Claim Stipulation and Motion for Approval, revise approval/filing date, and circulate to Bob Tardif, Esq. for final review/approval (.3); Final review and e-file same (.5)	0.80hr \$350.00/hr	\$280.00
10/21/14	HLH	Preparation of analysis regarding group/individual claim duplicates, e-mails regarding same	1.50hr \$350.00/hr	\$525.00
10/22/14	RFE	E-Mails and telephone call with Heather Harmon, Esq. re: claim objection issues (1.0); E-Mails with John Urban, Esq. re: list of creditors who are included in group claims and who filed separate individual claims (.2); E-mails with Annerose Tashiro, Esq. re: group claim stipulation (.1); Review documents pertaining to Bianca Borowski (1.0)	2.30hr \$350.00/hr	\$805.00
10/22/14	HLH	Phone conference with B. Elgidely regarding group claim issues (.4); Revisions to group/individual claim duplicate report (.4); E-mails regarding same (.4)	1.20hr \$350.00/hr	\$420.00
10/22/14	CBH	Meeting with R. Elgidely regarding scheduling hearing on registration of foreign judgment in SDNY; telephone call to SDNY regarding hearing dates,	0.50hr \$195.00/hr	\$97.50

Robert E. Tardif, Jr. Chapter 7 Trustee
10067-000

File # 10067-000
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10/24/14	RFE	E-Mails with John Sobell (cc: Daniel Schmidhauser) regarding Order directing response to Seventh Interim Fee Application (.1)	0.10hr \$350.00/hr	\$35.00
10/29/14	RFE	E-Mails with John Urban, Esq. re: identities and occupations of principals of group claimants and reasons/circumstances relating to filing of claims on behalf of individual creditors (.3); Prepare proposed order granting Seventh Interim Fee Application (.3)	0.60hr \$350.00/hr	\$210.00
10/30/14	RFE	Revise and upload proposed order granting Seventh Interim Fee Application (.2)	0.20hr \$350.00/hr	\$70.00
10/31/14	RFE	E-Mails with Sabrina Mallow, Case Manager, re: submission of proposed order granting Motion for Approval of Group Claim Stipulation (.1)	0.10hr \$350.00/hr	\$35.00
11/03/14	HLH	Review e-mails from German counsel regarding group claims	0.30hr \$350.00/hr	\$105.00
11/04/14	RFE	Prepare and upload proposed order granting Motion for Approval of Group Claim Stipulation (.3); E-mail Sabrina Mallow, Case Manager, re: same and status of entry of proposed order granting Seventh Interim Fee Application (.1)	0.40hr \$350.00/hr	\$140.00
11/06/14	RFE	Review Order approving Group Claim Stipulation, circulate to Richter team, and e-mail from John Urban, Esq. re: same (.2); Review Order granting Seventh Interim Fee Application and e-mail Bob Tardif, Esq. re: same (.2)	0.40hr \$350.00/hr	\$140.00
11/06/14	VL	Prepare and file proof of service for the Order Granting Trustee's Motion for Entry of an Order Approving Stipulation Partially Resolving Proof of Claim Numbers 64 Through 69, 443, 444, and 493 Filed in the Engler Bankruptcy Case and Proof of Claim Numbers 62 Through 67, 146, 147, and 151 Filed in the Private Commercial Office, Inc. Bankruptcy Case (.3)	0.30hr \$150.00/hr	\$45.00
11/06/14	VL	Prepare and file proof of service for Order Granting Seventh Interim Application for Allowance and Payment of Compensation and Reimbursement of Expenses to Robert F. Elgidely, Esq. and the Law Firm of Genovese Joblove & Battista, P. A., as Special Counsel for Chapter 7 Trustee, Robert E. Tardif, Jr. and Request for Payment of Second Interim Fee Application Holdback (.3)	0.30hr \$150.00/hr	\$45.00
11/21/14	RFE	Office conference with Bob Tardif, Esq. re: case issues (.3)	0.30hr \$350.00/hr	\$105.00
11/21/14	CBH	Telephone call with L. Rice regarding disbursement of fees, expenses and holdbacks pursuant to fee application and order.	0.40hr \$195.00/hr	\$78.00
11/25/14	RFE	E-Mail Soneet Kapila, CPA, Kevin McCoy, CPA and Sherry Bennett, CPA (cc: Bob Tardif, Esq.) re: Swiss Confederation claims back-up and support along with copy of court order pertaining to same (.2); Review reply from Mr. Kapila (.1)	0.30hr \$350.00/hr	\$105.00

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11/25/14	VL	[NO CHARGE] Review e-mails from R. Elgidely and S. Kapila regarding back-up and support for the Swiss Confederation claims from the Clerk of the Bankruptcy Court and delivery to S. Kapila's office. Meeting with J. Foster to arrange delivery of same (.3).	0.30hr \$0.00/hr	\$0.00
12/01/14	VL	[NO CHARGE]E-mail and telephone conference with B. Kenney of R. Tardif's office regarding refund check from D4 (.3). Telephone conference with J. Winter of D4 regarding refund check and invoices (.2)	0.50hr \$0.00/hr	\$0.00
12/08/14	RFE	E-Mails with Mike Franklin (cc: Bob Tardif, Esq.) re: securitybymike.com website for communications with creditors-victims (.2)	0.20hr \$350.00/hr	\$70.00
12/11/14	HLH	Research claim status of Walch. E-mail to client regarding same	0.40hr \$350.00/hr	\$140.00
01/07/15	RFE	E-Mails with Heather Harmon, Esq. re: group claim objections (.2)	0.20hr \$350.00/hr	\$70.00
01/12/15	HLH	Review group claim database in preparation for strategy meeting	0.40hr \$350.00/hr	\$140.00
01/13/15	RFE	Office conference with Heather Harmon, Esq. re: group claim objections (.5)	0.50hr \$350.00/hr	\$175.00
01/13/15	HLH	Review group claim database in preparation for strategy meeting (.3); Strategy meeting on group claim objections (.5); Prepare draft of group claim objection (1.0)	1.80hr \$350.00/hr	\$630.00
01/14/15	RFE	Review claim objection notes, revise draft group claim objection, and e-mails with Heather Harmon, Esq. re: same (.8)	0.80hr \$350.00/hr	\$280.00
01/14/15	HLH	Revisions to sample group claim objection (.3); Research group claims and prepare e-mail with detail for litigation purposes (.6)	0.90hr \$350.00/hr	\$315.00
01/16/15	HLH	Revisions to sample group claim objection and initial preparation of objection exhibits	0.80hr \$350.00/hr	\$280.00
01/20/15	RFE	E-Mails with Heather Harmon, Esq. re: group claim objections (.2); Review e-mail from John Urban, Esq. re: same (.1)	0.30hr \$350.00/hr	\$105.00
01/22/15	RFE	E-Mails with Heather Harmon, Esq. re: group claim objections (.3)	0.30hr \$350.00/hr	\$105.00
01/22/15	HLH	Preparation of 9 group claim objections and related exhibits (2,900 total claims included in objections)	6.20hr \$350.00/hr	\$2,170.00

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01/23/15	RFE	Review sample schedules/exhibits to group claim objections, docket of Frank Forstmann adversary proceeding, and e-mail Heather Harmon, Esq. re: same (.3); Review group claim objections, e-mails and telephone call with Ms. Harmon re: same, and forward to Bob Tardif, Esq. for review/comment (1.2); Forward group claim objections to John Urban, Esq. (cc: Ms. Harmon) via e-mail (.2)	1.70hr \$350.00/hr	\$595.00
01/23/15	HLH	Finalize 9 group claim objections and related exhibits (2,900 total claims included in objections) (2.4); Review e-mails with J. Urban regarding resolution (.2)	2.60hr \$350.00/hr	\$910.00
01/23/15	CBH	Final preparation and filing nine (9) separate objections to claim; service of objections; calendar response deadlines; meeting with R. Elgidely regarding same.	1.00hr \$195.00/hr	\$195.00
01/26/15	RFE	E-Mails with John Urban, Esq. and Heather Harmon, Esq. re: conference call to discuss group claim objections (.2)	0.20hr \$350.00/hr	\$70.00
01/26/15	HLH	Prepare for telephone conference with J. Urban regarding group objections	0.30hr \$350.00/hr	\$105.00
01/27/15	RFE	Conference call with John Urban, Esq. and Heather Harmon, Esq. re: group claim objections (.6)	0.60hr \$350.00/hr	\$210.00
01/27/15	HLH	Prepare for telephone conference with J. Urban regarding group objections (.8); Attend telephone conference with J. Urban (.6); Prepare chart for J. Urban in connection with group claim objections, e-mails regarding same (1.5)	2.90hr \$350.00/hr	\$1,015.00
01/28/15	HLH	Preparation of chart for J. Urban regarding resolution of group claim objections (2.5); E-mails with J. Urban and team regarding same (.6)	3.10hr \$350.00/hr	\$1,085.00
01/30/15	HLH	E-mails from J. Urban regarding group claim objections (.3); Research of claims and claims register related to same (.5)	0.80hr \$350.00/hr	\$280.00
02/03/15	HLH	Review e-mails from J. Urban regarding group claim, analyze database and draft response in connection with same	0.60hr \$350.00/hr	\$210.00
02/04/15	RFE	Review e-mails between John Urban, Esq. and Heather Harmon, Esq. re: group claim objections (.2); E-Mails with Annerose Tashiro, Esq. re: group claim objections (.2); E-Mail Sherry Bennett, CPA and Kevin McCoy, CPA (cc: Heather Harmon, Esq.) re: Swiss Confederation claims (.1); E-Mails and telephone call with Mr. McCoy re: same (.5)	1.00hr \$350.00/hr	\$350.00
02/04/15	HLH	E-mails regarding analysis for Swiss Confederation claim (.3); Review detailed analysis regarding same (.7)	1.00hr \$350.00/hr	\$350.00
02/05/15	RFE	Telephone call to and e-mail from Heather Harmon, Esq. re: group claim objections (.1); Conference call with Annerose Tashiro, Esq. re: same and status of Richter suit (.5)	0.60hr \$350.00/hr	\$210.00
02/05/15	RFE	[NO CHARGE] Travel to Fort Myers for meeting with Bob Tardif, Esq. (2.3)	2.30hr \$0.00/hr	\$0.00

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02/06/15	RFE	Office conference with Bob Tardif, Esq. re: multiple case issues - status of asset sales, claim objections, Borowski Writ of Garnishment, and Richter appeal (.5); Telephone call with Special Agent, Chris Gerwig, regarding auction of Engler art work in Utah (.2); E-Mails with Mr. Tardif re: California properties (.2)	0.90hr \$350.00/hr	\$315.00
02/06/15	RFE	[NO CHARGE] Return travel to Fort Lauderdale (2.3)	2.30hr \$0.00/hr	\$0.00
02/06/15	HLH	E-mails with J. Urban and staff in response to inquiries on group claim objections, research regarding same	0.80hr \$350.00/hr	\$280.00
02/09/15	RFE	E-Mails with Annerose Tashiro, Esq. re: group claim objections (.2)	0.20hr \$350.00/hr	\$70.00
02/09/15	HLH	Research for and E-mails with J. Urban office regarding group claim objection issues	0.40hr \$350.00/hr	\$140.00
02/10/15	RFE	E-Mails with Annerose Tashiro, Esq. and Heather Harmon, Esq. re: group claim objections (.2)	0.20hr \$350.00/hr	\$70.00
02/10/15	HLH	Prepare for call with A. Tashiro regarding group claim objections	0.70hr \$350.00/hr	\$245.00
02/11/15	RFE	Conference call with Annerose Tashiro, Esq. and Heather Harmon, Esq. re: group claim objections (.8); E-Mails with Bob Tardif, Esq. and to John Urban, Esq. re: same (cc: Ms. Harmon and Ms. Tashiro); E-Mails with Ms. Tashiro, Mr. Urban, and Ms. Harmon re: same (.5)	1.30hr \$350.00/hr	\$455.00
02/11/15	HLH	Prepare for and attend conference with A. Tashiro regarding group claim objections (1.0); review e-mails from J. Urban regarding group claim objections (.2)	1.20hr \$350.00/hr	\$420.00
02/12/15	RFE	Review e-mails between Heather Harmon, Esq., John Urban, Esq. and Penny Stone re: group claim objections (.3); Office conference with Ms. Harmon re: same (.2)	0.50hr \$350.00/hr	\$175.00
02/12/15	HLH	Preparation of chart of 9,000+ allowable claims (2.7); E-mails with J. Urban office regarding group claim objection issues (.6)	3.30hr \$350.00/hr	\$1,155.00
02/13/15	RFE	E-Mails with Annerose Tashiro, Esq. (cc: Bob Tardif, Esq. and Heather Harmon, Esq.) re: group claim objection issues (.3); Telephone call with Bob Charbonneau, Esq. re: same (.2)	0.50hr \$350.00/hr	\$175.00
02/13/15	HLH	Preparation of chart of 9,000+ allowable claims (3.5); Review e-mails regarding group claim objections (.4)	3.90hr \$350.00/hr	\$1,365.00
02/18/15	RFE	Review Walch response to Group Claim Objection 68 and forward to Annerose Tashiro, Esq. and Heather Harmon, Esq. with request for update on status of allowed/recommended claim amount list and list of fraudulent transfer judgment debtors who have not repaid transfers to bankruptcy estate (.2)	0.20hr \$350.00/hr	\$70.00

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02/19/15	RFE	Review e-mail from Mike Franklin re: group claim objections (.1); Review e-mail from John Urban, Esq. re: same and forward to Annerose Tashiro, Esq. and Heather Harmon, Esq. for discussion purposes (.1)	0.20hr \$350.00/hr	\$70.00
02/20/15	HLH	Preparation of chart of 9,000+ allowable claims	2.00hr \$350.00/hr	\$700.00
02/23/15	HLH	Consider issues regarding group claim objections and J. Urban clients, e-mails regarding same (.5); Preparation of allowed claims list for 9,000+ claimants (1.0)	1.50hr \$350.00/hr	\$525.00
02/23/15	CBH	Receipt and review of notice of hearing by court; preparation of notice; calendar; e-mail correspondence with R. Elgidely regarding same.	0.70hr \$195.00/hr	\$136.50
02/24/15	RFE	Review and mark-up Response to Wells Fargo's Motion to Tax Attorneys' Fees and Costs (.5); E-mails with Mike Schuster, Esq. re: same (.2)	0.70hr \$350.00/hr	\$245.00
02/24/15	HLH	Consider issues regarding group claim objections and J. Urban clients, e-mails regarding same (.5); Preparation of allowed claims list for 9,000+ claimants (1.5)	2.00hr \$350.00/hr	\$700.00
02/25/15	RFE	Continue revisions to Response in Opposition to Wells Fargo's Motion to Tax Attorneys' Fees and Costs (2.5); Telephone calls and e-mails with Mike Schuster, Esq. re: same (.4); Finalize and e-file Response (3.3)	6.20hr \$350.00/hr	\$2,170.00
02/25/15	RFE	E-Mails with Annerose Tashiro, Esq. (cc: Heather Harmon, Esq.) re: Notice of Appearance filed by Jackie Calderin, Esq. (.2); Review Letter re: Claim Nos. 497, 498, 889 and 990 and forward to Ms. Harmon (.1)	0.30hr \$350.00/hr	\$105.00
02/26/15	RFE	Review notes and prepare Notice of Preliminary Hearing on Group Claim Objection 68 (.3)	0.30hr \$350.00/hr	\$105.00
02/26/15	CBH	Final preparation and filing notice of hearing on objection to claims; meeting with R. Elgidely regarding same; service of notice.	0.40hr \$195.00/hr	\$78.00
02/27/15	RFE	Telephone call with Heather Harmon, Esq. re: group claim objections (.2)	0.20hr \$350.00/hr	\$70.00
02/28/15	RFE	Review e-mails from Annerose Tashiro, Esq. re: fraudulent transfer defendants (.1)	0.10hr \$350.00/hr	\$35.00
03/05/15	RFE	E-Mails with Heather Harmon, Esq. re: Group Claim Objection issues (.2); Revise Agreed Motion for Extension of Time to Respond to Group Claim Objections and to Convert April 30, 2015 Hearing to Status Conference (.5)	0.70hr \$350.00/hr	\$245.00
03/05/15	HLH	Review revisions to Motion to Continue hearings on Engler group claim objections (.3); E-mails regarding additional backup documentation to group claims (.3)	0.60hr \$350.00/hr	\$210.00

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03/11/15	RFE	Conference call with B. Summer Chandler, Esq., counsel to Andres Berner, individual claimant in Group Claim No. 67, and Heather Harmon, Esq. re: Objection to Group Claim Objection (.3); Review e-mail from Ms. Harmon to Ms. Chandler re: same (.1); Review e-mail from John Urban, Esq. to Ms. Harmon re: 4 HIMA AG (Claim 64) Group investors (.1)	0.50hr \$350.00/hr	\$175.00
03/11/15	HLH	Prepare for and attend call with counsel for group claimant; Research supporting documents in connection with same	0.80hr \$350.00/hr	\$280.00
03/12/15	RFE	Review e-mail from Elliot Hallak, Esq. re: filing of reply and e-mails with Mike Schuster, Esq. (cc: John Genovese, Esq.) re: same (.3); Conference call with Barry Blum, Esq. and Jonathan Perlman, Esq. re: damage issues (.5); E-mails with Stuart Davidson, Esq. and Nina Mandel, Esq. re: conference call scheduled for tomorrow (.2)	1.00hr \$350.00/hr	\$350.00
03/16/15	RFE	E-Mail Elliot Hallak, Esq. re: consent to Reply if Trustee may file a Surreply to Motion to Tax Attorneys' Fees and Costs (.1)	0.10hr \$350.00/hr	\$35.00
03/16/15	HLH	Analysis of group claim objections and detailed responses provided by J. Urban (2.0); E-mails regarding same (.3)	2.30hr \$350.00/hr	\$805.00
03/17/15	RFE	Review Order extending deadline to respond to Group Claim Objections, continuing hearing thereon, and setting Status Conference (.1)	0.10hr \$350.00/hr	\$35.00
03/18/15	RFE	E-Mails with John Urban, Esq. re: Order granting extension of Group Claim objection response deadline and continuing hearing (.1)	0.10hr \$350.00/hr	\$35.00
03/20/15	HLH	Consider issues related to group claims and additional backup documentation for bank reconciliation, e-mails regarding same	1.80hr \$350.00/hr	\$630.00
03/23/15	HLH	Review K. McCoy's e-mails regarding group claim wires needing further review	0.50hr \$350.00/hr	\$175.00
04/01/15	HLH	Research KM analysis regarding group claim objection research	0.50hr \$350.00/hr	\$175.00
04/06/15	HLH	Review backup documentation provided by J. Urban regarding certain group claims, cross-reference with spreadsheets previously provided regarding group claimants not represented by J. Urban	2.20hr \$350.00/hr	\$770.00
04/07/15	HLH	Review backup documentation provided by J. Urban regarding certain group claims, cross-reference with spreadsheets previously provided regarding group claimants not represented by J. Urban	1.20hr \$350.00/hr	\$420.00
04/08/15	RFE	E-Mails with Jacqueline Calderin, Esq. re: interest rate on promissory notes issued by the Debtor as it relates to determination of claim amounts (.2)	0.20hr \$350.00/hr	\$70.00
04/11/15	RFE	E-Mails with Jacqueline Calderin, Esq. re: interest recoverability on claims (.2)	0.20hr \$350.00/hr	\$70.00

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04/13/15	HLH	Analysis of group claim members that are not represented by J. Urban; Consider issues regarding group claim objections related to same	2.00hr \$350.00/hr	\$700.00
04/14/15	RFE	Office conference and e-mails with Mike Schuster, Esq. re: Wells Reply to Response to Motion to Tax Fees and Costs (.2); Brief review of reply (.2)	0.40hr \$350.00/hr	\$140.00
04/20/15	RFE	E-Mails with Mike Schuster, Esq. re: possible Surreply to Reply to Response to Motion to Tax Fees and Costs in Richter v. Wells Fargo (.2); E-Mails with Heather Harmon, Esq. and John Urban, Esq. re: Group Claim Objections (.2)	0.40hr \$350.00/hr	\$140.00
04/20/15	HLH	Review e-mails from J. Urban regarding responses to group claim objections	0.80hr \$350.00/hr	\$280.00
04/20/15	CBH	Receipt and review of scheduling order on correspondence of Ivan Bruschiweiler Letter; e-mail correspondence with R. Elgidely regarding attendance; calendar.	0.30hr \$195.00/hr	\$58.50
04/21/15	RFE	Telephone call with Heather Harmon, Esq. re: Group Claim Objections (.2); E-Mails with John Urban, Esq. re: same (.2); Review Agreed Motion for Extension of Time to Respond to Trustee's Objections to Proof of Claim Numbers 64 through 69, 443, 444, and 493 Filed in the Engler Bankruptcy Case and Agreed Motion to Continue July 9, 2015 hearing on the Group Claim Objections (.1)	0.50hr \$350.00/hr	\$175.00
04/21/15	HLH	Conference regarding logistics for group claim responses and review (.4); Review e-mails and attachments from J. Urban related to group claim backup (1.0)	1.40hr \$350.00/hr	\$490.00
04/22/15	RFE	Telephone call with Cathy Ghiglieri re: post-summary judgment motion practice and related issues (.2)	0.20hr \$350.00/hr	\$70.00
04/22/15	HLH	Review e-mails and pleadings from J. Urban regarding group objection resolutions	0.50hr \$350.00/hr	\$175.00
04/23/15	HLH	Communications with KM team regarding additional review and documentation needed in support of group claims, review related documents (2.1); Detailed review of Swiss Confederation claims and anticipated exposure (2.0)	4.10hr \$350.00/hr	\$1,435.00
04/27/15	RFE	Review Group Claim Objections, Responses, and miscellaneous other filings in preparation for Status Conference scheduled for Thursday (.5); E-Mail Kevin McCoy, CPA and Heather Harmon, Esq. re: same (.1)	0.60hr \$350.00/hr	\$210.00
04/27/15	HLH	Draft and review e-mails regarding status and process of group claim reconciliation (.6); Prepare objection to Swiss Confederation claim, e-mails regarding same (.8)	1.40hr \$350.00/hr	\$490.00
04/27/15	CBH	Preparation of documents for 4/30/15 hearings on objections to claims; review of calendar and docket; meeting with R. Elgidely regarding same.	0.80hr \$195.00/hr	\$156.00
04/29/15	HLH	E-mail to R. Elgidely with status of claim objections and outline of open items in preparation for status conference	0.50hr \$350.00/hr	\$175.00

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04/30/15	RFE	Prepare for and participate in Status Conference, telephone call with Ivan Bruschweiler, Esq. re: claims of CHRYSANTH AG & PETER EFFERN CLAIM NOS. 498 & 889 ASSIGNED TO ASPECTA ASSURANCE INTERNATIONAL AG AND WIESER WIRTSCHAFTSPRUFUNG AG, e-mails with Heather Harmon, Esq., Kevin McCoy, CPA, and Bob Tardif, Esq. (2.3)	2.30hr \$350.00/hr	\$805.00
04/30/15	HLH	E-mails and phone conference regarding status conference and status of individual claim objections to be filed	0.70hr \$350.00/hr	\$245.00
05/01/15	RFE	E-Mails with Mike Schuster, Esq. re: status of Motion for Leave to file a Surreply (.1)	0.10hr \$350.00/hr	\$35.00
05/05/15	RFE	E-Mails with Bob Tardif, Trustee re: proposed order continuing status conference to July 16 and status report (.2)	0.20hr \$350.00/hr	\$70.00
05/05/15	CBH	Receipt and review of pro memo of hearing on objection to claims; calendar continued status conference date; e-mail correspondence with R. Elgidely regarding same.	0.30hr \$195.00/hr	\$58.50
05/08/15	HLH	E-mails with J. Urban regarding group claim objections	0.30hr \$350.00/hr	\$105.00
05/17/15	RFE	E-Mails with Kevin McCoy, CPA re: status of review of John Urban, Esq.'s responses to Trustee's Group Claim Objections (.2)	0.20hr \$350.00/hr	\$70.00
05/19/15	HLH	Review detailed e-mails from K. McCoy regarding Engler objection findings in bank statements	0.60hr \$350.00/hr	\$210.00
05/21/15	HLH	Consider issues regarding numerous responses to group claim objections (1.0); Phone conference with K. McCoy regarding same (.3); Review individual claims database in preparation for potential global resolution (.8)	2.10hr \$350.00/hr	\$735.00
05/22/15	RFE	E-Mails with Mike Schuster, Esq. re: status of Motion for Leave to file a Surreply (.2)	0.20hr \$350.00/hr	\$70.00
05/26/15	RFE	E-mails with Mike Schuster, Esq. re: Surreply to Wells Fargo's Motion to Tax Fees and Costs (.2); Forward Creditor Responses to Group Claim Objections to Heather Harmon, Esq. via e-mail and e-mails with Ms. Harmon re: same (.2)	0.40hr \$350.00/hr	\$140.00
05/26/15	HLH	Review of individual claim objections and perform sensitivity analysis as to proper thresholds for filing objections	3.00hr \$350.00/hr	\$1,050.00
05/28/15	HLH	Review individual claims database in preparation for potential global resolution	2.50hr \$350.00/hr	\$875.00
05/29/15	HLH	Review individual claims database in preparation for potential global resolution	2.20hr \$350.00/hr	\$770.00
05/30/15	HLH	Correspondence with counsel regarding individual claim objection	0.20hr \$350.00/hr	\$70.00

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06/01/15	RFE	E-mail Bob Tardif, Esq. and Annerose Tashiro, Esq. re: status of summary of European litigation and recoveries (.1); E-Mails with Mr. Tardif re: possible destruction of books and records (.1); E-Mails with Jacqueline Calderin, Esq. and Heather Harmon, Esq. re: certain claim objections (Walches) (.2); Telephone call with Amy Rubin, Esq. re: Wells Fargo's Motion to Tax Attorneys' Fees and Costs in the Richter case (.2)	0.60hr \$350.00/hr	\$210.00
06/01/15	HLH	Review of 3 responses filed by group claimants represented by J. Calderin (.5), prepare response to J. Calderin on various claims (.3); Additional e-mails regarding same (.2); Analysis of individual group claim variance (.6)	1.60hr \$350.00/hr	\$560.00
06/01/15	CBH	E-mail correspondence with R. Elgidely regarding scheduling miscellaneous hearing in SDNY; review of website and local rules.	0.30hr \$195.00/hr	\$58.50
06/02/15	CBH	Multiple telephone calls and review of SDNY local rules and FRCP regarding miscellaneous hearing dates in July and response and reply deadlines; e-mail correspondence with R. Elgidely regarding same.	0.80hr \$195.00/hr	\$156.00
06/04/15	RFE	Revise and e-file Surreply in further opposition to Wells Fargo's Motion to Tax Attorneys' Fees and Costs (2.0)	2.00hr \$350.00/hr	\$700.00
06/04/15	HLH	Consider issues regarding outstanding group claim objections and various counsel inquiries regarding resolution, e-mails regarding same (.5); Additional analysis of individual claims to determine variances (1.0)	1.50hr \$350.00/hr	\$525.00
06/05/15	RFE	E-Mails with Heather Harmon, Esq. re: Group Claim Objections and appearance by new counsel (.2); E-Mails with Soneet Kapila, CPA re: Group Claim Objection process (.2); Review Application for Authorization to Pay Insurance Coverage for Insuring Assets of the Estate (.1); E-Mails with Annerose Tashiro, Esq. re: case status issues (.2)	0.70hr \$350.00/hr	\$245.00
06/05/15	HLH	Consider issues regarding group objection responses (.4); E-mails regarding case update and strategy going forward (.3)	0.70hr \$350.00/hr	\$245.00
06/05/15	CBH	Schedule 6/10/15 conference call with S. Kapila and R. Elgidely; e-mail correspondence with R. Elgidely regarding same.	0.30hr \$195.00/hr	\$58.50
06/10/15	RFE	Conference call with Soneet Kapila, Kevin McCoy, Mark Parisi, Heather Harmon, and Annerose Tashiro re: claim objection process (.7); E-Mails with Annerose Tashiro, Esq. and Brigitte Kenney re: Form 2 (.2)	0.90hr \$350.00/hr	\$315.00
06/10/15	HLH	Phone conference and strategy session regarding remaining claim objections	0.50hr \$350.00/hr	\$175.00
06/12/15	RFE	Review e-mail from Amy Rubin, Esq. re: Wells Fargo's Motion to Tax Fees and e-mails with Mike Schuster, Esq. re: same (.3)	0.30hr \$350.00/hr	\$105.00

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06/12/15	HLH	E-mails with K. McCoy regarding analysis of claim objection outcomes	0.40hr \$350.00/hr	\$140.00
06/13/15	RFE	Review and renew Englerbk.com website (.2)	0.20hr \$350.00/hr	\$70.00
06/14/15	HLH	Preparation of group consolidated chart outlining responses filed to group claims and non-represented claimants in preparation for June 15 call.	5.50hr \$350.00/hr	\$1,925.00
06/15/15	HLH	Prepare for and attend phone conference with M. Parisi and K. McCoy regarding objection sensitivity analysis (.8); Additional revisions to individual claim chart in connection with same (.7)	1.50hr \$350.00/hr	\$525.00
06/15/15	CBH	Forward various pleadings to R. Elgidely for review in separate e-mails; e-mail correspondence with R. Elgidely regarding same.	0.40hr \$195.00/hr	\$78.00
06/16/15	RFE	Review e-mails between Kevin McCoy, CPA and Annerose Tashiro, Esq. re: administrative expenses (.1); Review e-mails between Heather Harmon, Esq. and John Urban, Esq. re: group claim objections (.1); E-Mails with Bob Tardif, Esq. and Brigitte Kenney re: alternative sources for liquidation of gems (.2)	0.40hr \$350.00/hr	\$140.00
06/16/15	HLH	E-mails with J. Urban regarding responses to group claim objections	0.20hr \$350.00/hr	\$70.00
06/17/15	HLH	Review e-mail from J. Urban regarding changes to group claim analysis (.2); Consider issues regarding Order on J. Urban claims (.6)	0.80hr \$350.00/hr	\$280.00
06/21/15	RFE	E-Mails with Marti Malone, Courtroom Deputy for Judge Williamson, re: re-scheduling of hearing on Group Claim Objections and Status Conference (.1); E-Mails with Annerose Tashiro, Esq. (cc: KapilaMukamal team) re: administrative expenses and related issues (.2)	0.30hr \$350.00/hr	\$105.00
06/22/15	HLH	Review distribution analysis prepared by M. Parisi	0.80hr \$350.00/hr	\$280.00
06/23/15	HLH	Additional review of distribution analysis (.5); Phone conference with M. Parisi regarding same (.5); Review revised distribution analysis (.3)	1.30hr \$350.00/hr	\$455.00
06/24/15	RFE	Telephone call and e-mails with Keith Gray re: liquidation of gems (.3); E-Mails with Bob Tardif, Esq. re: same and appraisal (.2); Review appraisal (.1)	0.60hr \$350.00/hr	\$210.00
06/24/15	HLH	Review revisions to distribution analysis	0.50hr \$350.00/hr	\$175.00
06/25/15	CBH	Telephone call and e-mail correspondence regarding rescheduling 7/16/15 hearing on objection to claims; meeting with R. Elgidely regarding same.	0.40hr \$195.00/hr	\$78.00

Robert E. Tardif, Jr. Chapter 7 Trustee
10067-000

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06/29/15	VL	Telephone conference with Deanna of the U.S. Bankruptcy Court regarding new date for status conference and preparation of order (.3); Telephone conference and e-mail to R. Elgidely and C. Hopkins regarding same (.2).	0.50hr \$150.00/hr	\$75.00
06/30/15	RFE	Review e-mail from Jacqueline Calderin, Esq.'s assistant attaching proposed orders on claim objections and forward to Heather Harmon, Esq. for handling (.2)	0.20hr \$350.00/hr	\$70.00
07/06/15	HLH	Review proposed order for certain claim objections, Communications with J. Calderin regarding same (Engler)	0.50hr \$350.00/hr	\$175.00
07/07/15	HLH	(Engler) Finalize proposed order for J. Calderin claimants	0.20hr \$350.00/hr	\$70.00
07/08/15	RFE	Review Engler Distribution Analysis and e-mail Kapila Mukamal team and Heather Harmon, Esq. re: same (.3); E-Mails with Ms. Harmon re: same (.2); Briefly review Wells Fargo's Application To The Bankruptcy Court For Administrative Expense Claim Pursuant To 11 U.S.C. §§ 503(a), 503(b)(3)(B), 503(b)(4) And Applicable Case Authority, file same with the District Court, and e-mail Mike Schuster, Esq. and Heather Harmon, Esq. (cc: Bob Tardif, Esq.) re: same (.5)	1.00hr \$350.00/hr	\$350.00
07/08/15	HLH	(Engler) Communications regarding distributions analysis and estimated recovery parameters (.3); Review revised liquidation analysis (.3); Review Wells request for administrative expense (.2)	0.80hr \$350.00/hr	\$280.00
07/09/15	CBH	Receipt and review of three (3) orders on objection to claim; prepare, file and serve proof of service for orders; e-mail correspondence with R. Elgidely and H. Harmon regarding same.	0.60hr \$195.00/hr	\$117.00
07/16/15	CBH	Receipt and review of notice of hearing on application for payment of administrative expense claim; calendar.	0.20hr \$195.00/hr	\$39.00
07/21/15	HLH	(Engler) Review Motion for Payment for administrative expenses and prior litigation on same issues	0.30hr \$350.00/hr	\$105.00
07/23/15	RFE	Review Wells Fargo's Motion to Tax Attorneys' Fees and related briefing in Lesti v. Wells Fargo case, review Report and Recommendation in Wiand v. Wells Fargo Bank case, prepare and e-file Notice of Supplemental Authority of Wiand R&R in Lesti v. Wells Fargo case (2.3)	2.30hr \$350.00/hr	\$805.00
07/24/15	RFE	Review and e-file opposition briefing on Wells Fargo's Motion to Tax Fees in the Richter case as an administrative expense in the bankruptcy case (.5); E-Mails with Amanda Rietschel, Esq. (cc: Bob Tardif, Esq. and Annerose Tashiro, Esq.) re: S&B Fee Application and related issues (.2)	0.70hr \$350.00/hr	\$245.00
07/27/15	HLH	(Engler) Communications with J. Urban regarding outstanding claim objections	0.20hr \$350.00/hr	\$70.00

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07/29/15	RFE	Prepare for meeting with Kapila Mukamal team re: claims issues (.5); Conference with Soneet Kapila, CPA, Kevin McCoy, CPA, Mark Parisi, CPA, and Heather Harmon, Esq. re: claim issues (1.5)	2.00hr \$350.00/hr	\$700.00
07/29/15	HLH	(Engler) Preparation for meeting with S. Kapila and team and R. Elgidely regarding payout parameters and analysis (3.0); Attend meeting (1.5)	4.50hr \$350.00/hr	\$1,575.00
07/30/15	RFE	Review notes, various documents, and prepare Motion for Turnover of Bianca Borowski's account balance from Commerzbank AG (4.1)	4.10hr \$350.00/hr	\$1,435.00
07/31/15	HLH	Revisions to Swiss Confederation claim objection exhibits (Engler)	1.00hr \$350.00/hr	\$350.00
08/03/15	HLH	Review revised distribution analysis, e-mails regarding same	0.80hr \$350.00/hr	\$280.00
08/04/15	HLH	Review correspondence regarding revised distribution analysis (.2); Review new versions of distribution analysis (.4)	0.60hr \$350.00/hr	\$210.00
08/05/15	HLH	Consider issues related to group claimants not represented by J. Urban and potential solutions to same	1.80hr \$350.00/hr	\$630.00
08/06/15	RFE	E-Mails with Mark Parisi re: claim analysis (.2)	0.20hr \$350.00/hr	\$70.00
08/06/15	HLH	Communications regarding revised distribution analysis	0.30hr \$350.00/hr	\$105.00
08/06/15	VL	Review docket, court calendar, various objections to proof of claims, responses and begin preparation of hearing notebook for August 12th hearings (.8); Meeting with H. Harmon regarding same (.2).	1.00hr \$150.00/hr	\$150.00
08/07/15	RFE	E-Mails to Heather Harmon, Esq. re: claim objection hearings scheduled for Wednesday (.3); Telephone call with Michael Fruchter, Esq., in house counsel for Commerzbank re: Motion for Turnover and e-mail Yvonee Durban, Esq., German prosecutor (cc: Bob Tardif, Esq., Annerose Tashiro, Esq., and Amanda Reitschel, Esq.) re: same (.3)	0.60hr \$350.00/hr	\$210.00
08/07/15	HLH	Intensive analysis of potential resolution of group claim objections (2.0); Intensive analysis of Swiss Confederation claim (4.0); Analysis for individual claim objections (2.5)	8.50hr \$350.00/hr	\$2,975.00
08/07/15	VL	Prepare hearing notebook for R. Elgidely for August 12th hearing.	0.50hr \$150.00/hr	\$75.00
08/07/15	VL	Meeting with R. Elgidely, review and revise H. Harmon's hearing notebook on Trustee's objections to claims and responses.	0.80hr \$150.00/hr	\$120.00

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08/10/15	RFE	Review e-mail from Amanda Rietschel, Esq. attaching fee applications of Karl Becker and Myriam Alimi and forward to KapilaMukamal team (.2); E-Mails with Bob Tardif, Esq. re: Status Conference, draft report, and related issues (.3); Conference call with Heather Harmon, Esq. and KapilaMukamal team re: claim objection analysis (.5)	1.00hr \$350.00/hr	\$350.00
08/10/15	HLH	Intensive preparation for 8/12 hearings, including revisions to Swiss Confederation and Individual Claim objections (2.4); phone conference with KM analysts (.5); and preparation of orders and exhibits on group claim objections (3.5)	6.40hr \$350.00/hr	\$2,240.00
08/11/15	RFE	E-Mails with Kevin McCoy, CPA and Heather Harmon, Esq. re: hearings scheduled for tomorrow (.2); E-Mails with Brigitte Kenney re: gems (.2)	0.40hr \$350.00/hr	\$140.00
08/11/15	HLH	Intensive preparation for 8/12 hearings, including revisions to Swiss Confederation and Individual Claim objections (1.0); and preparation of orders and exhibits on group claim objections (4.5)	5.50hr \$350.00/hr	\$1,925.00
08/12/15	RFE	Prepare for and attend hearings with Heather Harmon, Esq. (3.0)	3.00hr \$350.00/hr	\$1,050.00
08/12/15	HLH	Intensive preparation for hearing on Group Claim objections (3.0); Attend hearing on group claim objections (1.0); Preparation of orders and exhibits related to group claims (2.5); Meeting with J. Urban regarding group objection (.5); Review Judge Williamson form for financial updates (.3)	7.30hr \$350.00/hr	\$2,555.00
08/12/15	HLH	[NO CHARGE] - Travel to Tampa for Engler hearings	4.00hr \$0.00/hr	\$0.00
08/12/15	VL	[NO CHARGE] Receipt of FedEx package from B. Kenney of R. Tardif's office, e-mail correspondence with B. Kenney regarding receipt of gems. E-mail to R. Elgidely regarding same.	0.40hr \$0.00/hr	\$0.00
08/13/15	HLH	Finalize exhibits to group claim objection orders	2.00hr \$350.00/hr	\$700.00
08/14/15	HLH	Finalize exhibits to group claim objection orders	2.00hr \$350.00/hr	\$700.00
08/17/15	HLH	Finalize exhibits to group claim objection orders	2.20hr \$350.00/hr	\$770.00
08/17/15	VL	Receipt and review of e-mail from R. Elgidely and Notice of Hearing on Chapter 7 Trustee's Motion for Turnover concerning Bianca Borowskis \$645,000.00 account balance in Commerzbank AG account, e-mail same to attorneys in New York for Commerzbank AG and German Prosecutor, calendar hearing.	0.40hr \$150.00/hr	\$60.00
08/18/15	HLH	Prepare order on Aspect letter set for 8/12 hearing	0.30hr \$350.00/hr	\$105.00

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08/18/15	HLH	Finalize exhibits and orders on group claim objections and individual objections	2.50hr \$350.00/hr	\$875.00
08/18/15	CBH	Final preparation and upload order regarding claim numbers 497, 498, 889 and 890; e-mail correspondence with H. Harmon regarding same.	0.30hr \$195.00/hr	\$58.50
08/19/15	HLH	Finalize and file Swiss Confederation objection to claim (2.0); Finalize and file 11 omnibus objections to claims (2.0); Finalize group claim exhibits and orders (2.0)	6.00hr \$350.00/hr	\$2,100.00
08/19/15	CBH	E-mail correspondence with H. Harmon regarding filing of claims objections and service; meeting with J. Foster regarding same.	0.30hr \$195.00/hr	\$58.50
08/20/15	HLH	Handle numerous logistics regarding international service of claim objections	1.00hr \$350.00/hr	\$350.00
08/20/15	CBH	Preparation of service lists and service of eleven omnibus objections to claims; multiple meetings with H. Harmon and V. Lambdin regarding same and preparation of proof of service; calendar response deadlines.	3.00hr \$195.00/hr	\$585.00
08/20/15	VL	Prepare, file and serve proof of service for Order Regarding Claim Numbers 497, 498, 889 and 890.	0.30hr \$150.00/hr	\$45.00
08/20/15	VL	Prepare and file certificate of service for seven omnibus objections to claims, meetings with C. Hopkins regarding same.	1.30hr \$150.00/hr	\$195.00
08/21/15	VL	Prepare and file proof of service for four omnibus objections to claims, meeting with J. Foster regarding service of objections.	0.80hr \$150.00/hr	\$120.00
08/24/15	RFE	Review notes, prepare and e-file Supplemental Certificate of Service pertaining to Motion for Turnover and Notice of Preliminary Hearing thereon (Borowski account balance at Commerzbank (.3); E-Mails with Brigitte Kenney, Bob Tardif's assistant, regarding sampling of gems and e-mails with Keith Gray re: same (.3)	0.60hr \$350.00/hr	\$210.00
08/24/15	HLH	Review revisions from J. Urban on exhibits to group proofs of claim (.5); Make revisions to exhibits (.5)	1.00hr \$350.00/hr	\$350.00
08/24/15	CBH	Final preparation and upload order on claim 64; e-mail correspondence with H. Harmon regarding same.	0.40hr \$195.00/hr	\$78.00
08/25/15	RFE	Telephone call with Christina Spiller, Esq. and Michael Fruchter, Esq. re: Motion for Turnover (.2); E-Mails with Annerose Tashiro, Esq. (cc: Amanda Reitschel, Esq. and Bob Tardif, Trustee) re: same (.3)	0.50hr \$350.00/hr	\$175.00
08/25/15	VL	[NO CHARGE] Meeting with F. Medina to arrange delivery of gems to Gray & Sons Jewelry.	0.30hr \$0.00/hr	\$0.00
08/26/15	RFE	E-mail to and telephone call with Keith Gray re: initial inspection of gems (.3); E-Mails with Brigitte Kinney re: same (.1)	0.40hr \$350.00/hr	\$140.00

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08/26/15	HLH	Review J. Urban revisions to exhibits to group claim objections	0.50hr \$350.00/hr	\$175.00
08/27/15	HLH	Additional revisions to exhibits to group claim objection orders	2.00hr \$350.00/hr	\$700.00
08/27/15	CBH	Upload multiple orders on claims objections; meeting with H. Harmon regarding same; addition of exhibits to orders.	0.60hr \$195.00/hr	\$117.00
08/28/15	HLH	Communications with S. Chandler regarding agreed order on individual claim objection	0.30hr \$350.00/hr	\$105.00
08/31/15	RFE	E-Mails with Annerose Tashiro, Esq. (cc: Bob Tardif, Esq.) re: communications with German prosecutor regarding Motion for Turnover of Bianca Borowski's account balance at Commerzbank (.2); E-Mail Christina Spiller, Esq. and Michael Fruchter, Esq. (cc: Mr. Tardif, Ms. Tashiro, and Amanda Reitschel, Esq.) re: prosecutor's prior stipulation to turnover of funds to the Debtor's estate and intent to proceed with hearing on 9/10 unless agreed order can be finalized and submitted prior to them (.1); E-Mails with Ms. Spiller and Ms. Tashiro re: same (.1); Review e-mail from John Urban, Esq. re: group claim objections and e-mails with Heather Harmon, Esq. re: same (.2)	0.60hr \$350.00/hr	\$210.00
08/31/15	HLH	Additional revisions to exhibits to group claim objection orders	1.80hr \$350.00/hr	\$630.00
08/31/15	CBH	E-mail correspondence with H. Harmon and R. Elgidely regarding uploading of orders on specific claims objections; review of orders uploaded; e-mail to J. Foster regarding return mail on claims objections.	0.30hr \$195.00/hr	\$58.50
08/31/15	VL	Review Judge's calendar for September 10th hearings, e-mail to R. Elgidely regarding updating hearing notebook.	0.20hr \$150.00/hr	\$30.00
09/01/15	RFE	Several e-mails with Annerose Tashiro, Esq. re: Bianca Borowski's account balance at Commerzbank AG (.5); E-Mails with Michael Fruchter, Esq., counsel to Commerzbank, re: same (.2); Review Motion to Appear Pro Hac Vice filed by Brian Frontino for Curtis Mechling on behalf of Commerzbank AG and e-mails with Mark Feluren, Esq. re: same (.2); E-Mails with Mr. Frontino re: same (.2); Review financial reporting issues and e-mails with Ms. Tashiro (cc: Bob Tardif, Esq.) re: same (.9)	2.00hr \$350.00/hr	\$700.00
09/01/15	HLH	Handle issues regarding group claim objection orders and exhibits (1.2); Phone conference with C. Eller regarding Effern objection (.3); Research Effern objection (.6); Communications with KM team regarding bank reconciliation (.5)	2.60hr \$350.00/hr	\$910.00
09/01/15	VL	Prepare and file proof of service for Agreed Order Sustaining-in-Part and Overruling-in-Part Trustee's Objection to Claim of HIMA AG [Claim No. 64].	0.30hr \$150.00/hr	\$45.00

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09/01/15	VL	Prepare and file Proof of Service for Agreed Order Sustaining in part and Overruling in part Trustee's Omnibus Objection to Claim of Congro Finaz, AG, and Primus GMBH (Claim 66) as to Certain Individual Investors.	0.30hr \$150.00/hr	\$45.00
09/01/15	VL	Prepare and file proof of service for Agreed Order Sustaining in part and Overruling in part Trustee's Objection to Claim of Primus GMBH (Claim 443) as to Certain Individual Investors.	0.30hr \$150.00/hr	\$45.00
09/01/15	VL	E-mail and print various fee application orders for R. Elgidely's review.	0.40hr \$150.00/hr	\$60.00
09/02/15	RFE	Review e-mail from Jackie March of Gray & Sons re: lack of saleability of gems and forward to Bob Tardif, Esq. (.1)	0.10hr \$350.00/hr	\$35.00
09/03/15	RFE	E-Mails with Michael Fruchter, Esq. (cc: Christina Spiller, Esq. and Brian Frontino, Esq.) re: Motion for Turnover (.2)	0.20hr \$350.00/hr	\$70.00
09/03/15	RFE	E-Mails with Amy Rubin, Esq. (cc: Heather Ries, Esq.) re: Wells Fargo's Application for Payment of Administrative Expense (.2)	0.20hr \$350.00/hr	\$70.00
09/03/15	HLH	Revisions to group claim orders and exhibits, e-mails regarding same	1.00hr \$350.00/hr	\$350.00
09/04/15	RFE	Review notes, German criminal appellate decision concerning Bianca Borowski's account balance with Commerzbank, German prosecutor's consent to turnover of funds to the bankruptcy estate, and e-mails with Annerose Tashiro, Esq. and Amanda Reitschel, Esq. (cc: Bob Tardif, Esq. re: same) (1.0); Conference call and e-mails with counsel for Commerzbank regarding Motion for Turnover (.3); Prepare and e-file Notice of Filing of German criminal appellate decision (.5)	1.80hr \$350.00/hr	\$630.00
09/04/15	HLH	Review final orders on Mantel and Primus 67	0.40hr \$350.00/hr	\$140.00
09/04/15	CBH	Receipt and review of notice of filing in support of trustee's motion for turnover; e-mail to V. Lambdin regarding service.	0.20hr \$195.00/hr	\$39.00
09/04/15	VL	E-mail copy of Notice of Filing in Support of Trustee's Motion for Turnover (Doc. 1119) to Curtis C. Mechling, Esq., Christina Spiller, Esq. and Michael Fruchter, Esq.	0.20hr \$150.00/hr	\$30.00
09/05/15	RFE	E-Mails with Annerose Tashiro, Esq. (cc: Bob Tardif, Esq.) re: German criminal proceedings involving Bianca Borowski (.2)	0.20hr \$350.00/hr	\$70.00
09/08/15	RFE	Review e-mail from Christina Spiller, Esq. to Annerose Tashiro, Esq. re: German order (.1); Review Federal Reserve agreement sanctioning Commerzbank and forward to Annerose Tashiro, Esq. and Bob Tardif, Esq. (.4); E-Mails with Heather Ries, Esq. (cc: Mr. Tardif) re: Wells Fargo's Motion to Tax Fees and Costs (.2)	0.70hr \$350.00/hr	\$245.00

Robert E. Tardif, Jr. Chapter 7 Trustee
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09/09/15	RFE	E-Mails with Amanda Rietschel, Esq. re: March 2013 judgment involving Bianca Borowski (.2); Brief review of Commerzbank's Response, forward to Bob Tardif, Esq. and Annerose Tashiro, Esq. for comment, and e-mails with Mr. Tardif re: same (.3); Review English translation of March 5, 2013 German Court Order and e-mails with Ms. Tashiro and Rietschel re: same (cc: Mr. Tardif) (.6); Office conference with Mr. Tardif regarding various issues (.7); E-Mail counsel to Commerzbank re: possible resolution of Motion for Turnover and telephone call with Curt Mechling, Esq. re: same (.3); Telephone call with Heather Ries, Esq. re: possible resolution of Wells Fargo's Motion to Tax Fees (.2)	2.30hr \$350.00/hr	\$805.00
09/09/15	VL	[NO CHARGE] E-mail to R. Elgidely regarding Response to Motion for Turnover of Trustee Robert E. Tardif, Jr. and Memorandum of Law filed by Commerzbank AG and Judge Williamson's calendar for September 10, 2015.	0.20hr \$0.00/hr	\$0.00
09/09/15	VL	[NO CHARGE] Telephone call with M. Malone of Judge Williamson's, request permission for R. Elgidely to attend September 10th hearings via Court Call, schedule Court Call appearance (.3); Meeting with C. Esser regarding canceling travel arrangements to Tampa (.1).	0.40hr \$0.00/hr	\$0.00
09/10/15	RFE	Prepare for hearings, telephone call with Heather Ries, Esq. re: Wells Fargo's Motion to Tax Fees and Costs, e-mails with Heather Harmon, Esq. and Colleen Hopkins re: case administration and administrative expense issues, e-mails with Annerose Tashiro, Esq. re: Motion for Turnover, prepare proposed order continuing preliminary hearing on Motion for Turnover and forward to counsel for Commerzbank (2.0)	2.00hr \$350.00/hr	\$700.00
09/10/15	HLH	Various analysis and communications in preparation for September 10 hearings	2.50hr \$350.00/hr	\$875.00
09/10/15	CBH	E-mail correspondence with R. Elgidely regarding claims objections docket entry numbers and orders; final preparation and upload order on objection to claim of Mantel & Partner (Claim #65).	0.60hr \$195.00/hr	\$117.00
09/11/15	MAF	Emails re: fraudulent transfer case law.	0.30hr \$310.00/hr	\$93.00
09/14/15	RFE	E-Mails with Curt Mechling, Esq. re: revised proposed order continuing preliminary hearing, finalize and upload proposed order (.3)	0.30hr \$350.00/hr	\$105.00
09/15/15	VL	Receipt and review of letter from creditor Erika Richter, e-mail same to R. Elgidely and H. Harmon.	0.20hr \$150.00/hr	\$30.00
09/15/15	VL	Prepare and file Proof of Service for Agreed Order Sustaining-in-Part and Overruling-in-Part Trustee's Objection to Claim of Mantel & Partner.	0.30hr \$150.00/hr	\$45.00

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09/16/15	RFE	Review e-mail from and telephone call with Heather Ries, Esq. re: status of settlement discussions pertaining to Wells Fargo's Motion to Tax Fees and Costs in the Lesti/Richter case and Application for Payment of Administrative Expense (.3); E-Mails with Bob Tardif, Esq. re: same (.2)	0.50hr \$350.00/hr	\$175.00
09/16/15	HLH	Review bank reconciliation research on Effern claim; Prepare response to counsel in connection with same	1.00hr \$350.00/hr	\$350.00
09/16/15	VL	Receipt and review of Order Continuing and Rescheduling Hearing on Motion for Turnover (.1); Prepare and file certificate of service for same (.3).	0.40hr \$150.00/hr	\$60.00
09/17/15	RFE	Review e-mail from Heather Ries, Esq. concerning possible resolution of Wells Fargo attorneys' fee and costs issue and forward to Bob Tardif, Esq. with note (.2); E-Mails with Annerose Tashiro, Esq. and Heather Harmon, Esq. re: claims issues (.2)	0.40hr \$350.00/hr	\$140.00
09/17/15	HLH	Draft response to counsel on Effern claim, research related to same	0.80hr \$350.00/hr	\$280.00
09/17/15	VL	[NO CHARGE] Receipt and review of letter from Bettina Berck of Germany requesting status of her claim, e-mail to H. Harmon regarding same.	0.20hr \$0.00/hr	\$0.00
09/18/15	RFE	Conference call with Annerose Tashiro, Esq. and Heather Harmon, Esq. re: claims issues and e-mails with Ms. Harmon re: same (.6); E-Mails with Bob Tardif, Esq. re: Wells Fargo attorneys' fee and costs issue (.4); Telephone call and e-mails with Heather Ries, Esq. re: same (.4); Review release provisions and forward proposed mutual general release to Ms. Ries for consideration (.5); Prepare Notices of Resolution of Motion to Tax Fees in District Court action, Notice of Resolution of Application for Administrative Expense and e-mails regarding same (.8); E-file same (.2)	2.90hr \$350.00/hr	\$1,015.00
09/18/15	HLH	Phone conference with A. Tashiro and B. Elgidely regarding individual claim objection issues	0.60hr \$350.00/hr	\$210.00
09/18/15	VL	[NO CHARGE] Receipt and review of letter from Volker de Fries regarding claim no. 925, e-mail same to H. Harmon and R. Elgidely.	0.20hr \$0.00/hr	\$0.00
09/22/15	RFE	E-Mails with Heather Ries, Esq. re: resolution between Trustee and Wells Fargo (.1); Review e-mails from Gabrielle Balsinger pertaining to claim objections and e-mails with Heather Harmon, Esq. re: same (.2)	0.30hr \$350.00/hr	\$105.00
09/22/15	HLH	Phone conference with A. Tashiro regarding individual claim objections, research related to same	1.80hr \$350.00/hr	\$630.00
09/23/15	RFE	Review, revise and circulate draft settlement agreement and proposed order on Wells Fargo's Application for Administrative Expense Claim (1.1); Telephone call and e-mails with Heather Ries, Esq. re: same (.2)	1.30hr \$350.00/hr	\$455.00

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09/25/15	HLH	Review correspondence on group claim objection revisions	0.30hr \$350.00/hr	\$105.00
09/28/15	RFE	E-Mails with Heather Ries, Esq. re: status of finalization of settlement with Wells Fargo pertaining to Application for Administrative Expense (.2); E-Mails with Michael Fruchter, Esq. re: status of proposed order resolving Motion for Turnover of Bianca Borowski's account balance with Commerzbank AG (.2)	0.40hr \$350.00/hr	\$140.00
09/29/15	RFE	E-Mails with Heather Ries, Esq. and Bob Tardif, Esq. re: resolution of Wells Fargo's Application for Administrative Expense Claim (.2)	0.20hr \$350.00/hr	\$70.00
09/29/15	HLH	Phone conference with A. Tashiro regarding various individual claim objections (.6); Research and e-mail communications related to individual claim objections (1.4)	2.00hr \$350.00/hr	\$700.00
09/30/15	HLH	Research Effern claims, communications with counsel regarding same	0.50hr \$350.00/hr	\$175.00
10/01/15	HLH	Research claims represented by Fowler White (.6); Communications regarding same (.3); Prepare amended orders and Exhibits for group claims 67 and 68 (1.0)	1.90hr \$350.00/hr	\$665.00
10/01/15	RFE	E-mails with Heather Harmon, Esq. re: claim objection issues (.2); Review e-mail from Heather Ries, Esq. re: draft settlement documents pertaining to Wells Fargo's Application for Administrative Expense Claim (.1)	0.30hr \$350.00/hr	\$105.00
10/01/15	VL	Telephone call with Kirsten Baier, attorney for creditor Reinhard Mullert and Klaus Wolfschmidt (.2). Review of Trustee's Eleventh Omnibus Objection to Claims, e-mail to H. Harmon regarding same (.3).	0.50hr \$150.00/hr	\$75.00
10/02/15	HLH	Review response from J. Urban on revised group claim exhibits	0.50hr \$350.00/hr	\$175.00
10/05/15	HLH	Communications with K. Baier regarding outstanding claim objection	0.30hr \$350.00/hr	\$105.00
10/06/15	HLH	Finalize Agreed Orders for Group Claims (2.5), Prepare Agreed order on Berner claim (.3); Research Graufilu group claims (.5); Phone conference regarding Aspecta claims (.5); Research and communications regarding Fowler White client claimants (.5); Research and review Messmer response to claim objections (1.8)	6.10hr \$350.00/hr	\$2,135.00
10/06/15	CBH	Final preparation and upload proposed orders on Claims 67, 68, 444 & 493; e-mail correspondence with H. Harmon regarding same.	0.80hr \$195.00/hr	\$156.00
10/07/15	HLH	Review multiple responses to individual claim objections	0.80hr \$350.00/hr	\$280.00
10/08/15	HLH	Review responses to individual claim objections (.6); Draft responses and communications regarding same (.4)	1.00hr \$350.00/hr	\$350.00

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10/09/15	HLH	Research claims for German counsel (1.3); Communications regarding same (.5); Handle numerous issues regarding modifications to Group Claim 69 (2.5)	4.30hr \$350.00/hr	\$1,505.00
10/12/15	HLH	Review communications from Messmer's staff regarding Group Claim 69	0.70hr \$350.00/hr	\$245.00
10/13/15	RFE	Follow-up e-mails with Bob Tardif, Esq. (cc: Heather Ries, Esq.) re: draft Settlement Agreement and proposed order on Wells Fargo's Application for Administrative Expense Claim (.2)	0.20hr \$350.00/hr	\$70.00
10/13/15	HLH	Review communications from Messmer's staff regarding Group Claim 69	1.50hr \$350.00/hr	\$525.00
10/14/15	HLH	Communications and draft Agreed Order on Aspecta claims (.5); Research and response to 20+ written claim inquiries (3.0); Review additional responses to Group Claim 69 (1.0); Draft sample Certificate of No Response and Order on Omnibus individual objections (1.0)	5.50hr \$350.00/hr	\$1,925.00
10/15/15	RFE	E-Mails with Heather Ries, Esq. re: approval of settlement documents by Bob Tardif, Trustee (.1)	0.10hr \$350.00/hr	\$35.00
10/15/15	HLH	Prepare order and exhibits for various individual claim objections (1.3); Research individual objection claims inquiries from German counsel (1.0); Review additional responses to Claim 69 (.6)	2.90hr \$350.00/hr	\$1,015.00
10/15/15	CBH	Receipt and review of orders on claims objections [ECF No. 1183-1190]; prepare, file and serve proofs of service on orders; meeting with H. Harmon regarding same (1.0); final preparation and upload order on objection to claims 498 and 889 (.3); preparation of certificates of no responses and proposed orders on omnibus claims objections; meeting with H. Harmon regarding same (1.0).	2.30hr \$195.00/hr	\$448.50
10/15/15	VL	[NO CHARGE] Meeting with C. Esser regarding shipping jewels from Gray & Sons Jewelry to R. Tardif's office.	0.10hr \$150.00/hr	\$15.00
10/16/15	JHG	Review emails and analyze issues regarding turnover of documents to trustee.	1.20hr \$350.00/hr	\$420.00
10/16/15	HLH	Draft agreed orders for individual objections (.4); Communications regarding same (.2); Review additional responses for Group Claim 69 (.4)	1.00hr \$350.00/hr	\$350.00
10/16/15	CBH	Continue preparation of certificates of no response and proposed orders on claims objections.	1.00hr \$195.00/hr	\$195.00
10/19/15	HLH	Review numerous motions and notices filed by Naber regarding individual claim objections (1.5); Review additional Claim 69 adjustments (.7) Review communications from individual claimants regarding objections (.3)	2.50hr \$350.00/hr	\$875.00
10/19/15	CBH	Receipt and review of motions for continuation of deadline to respond to objections; meeting with H. Harmon regarding same.	0.50hr \$195.00/hr	\$97.50

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10/19/15	VL	[NO CHARGE] Receipt and review of correspondence and response received from creditor Helmut Beier, e-mail to H. Harmon regarding same.	0.30hr \$0.00/hr	\$0.00
10/20/15	RFE	Telephone call with Curt Mechling, Esq. re: Motion for Turnover (.2)	0.20hr \$350.00/hr	\$70.00
10/20/15	HLH	Substantial revisions to individual claims database related to all formal and informal responses received (3.5); Prepare exhibits to orders on individual objections to claims (1.0)	4.50hr \$350.00/hr	\$1,575.00
10/21/15	RFE	Review notes, prepare proposed order continuing hearing on Motion for Turnover for 30 days, and forward to counsel for Commerzbank AG (.4); E-Mails with Curt Mechling, Esq. re: same (.2); E-mails with Marti Malone, Courtroom Deputy, re: same and review order entered (.2)	0.80hr \$350.00/hr	\$280.00
10/21/15	HLH	Communications with J. Urban regarding open group claim issues	0.50hr \$350.00/hr	\$175.00
10/21/15	CBH	Final preparation and filing proof of service on objections to claims of DE 1184; e-mail correspondence with R. Elgidely regarding same.	0.40hr \$195.00/hr	\$78.00
10/21/15	VL	Telephone call with M. Marlone confirming time of hearing scheduled for October 22nd, schedule Court Call for R. Elgidely (.2).	0.20hr \$150.00/hr	\$30.00
10/21/15	VL	Receipt and review of order continuing motion for turnover, calendar same (.1); Prepare and file proof of service for order continuing motion for turnover (3).	0.40hr \$150.00/hr	\$60.00
10/21/15	VL	[NO CHARGE] Meeting with C. Esser regarding status of shipment of gemstones from J. March to R. Tardif.	0.20hr \$0.00/hr	\$0.00
10/22/15	HLH	Prepare agreed orders on certain individual claim objections, communications regarding same (.8); Extensive updates to Claim 69 regarding 500+ adjustments obtained from German administrator (2.0)	2.80hr \$350.00/hr	\$980.00
10/22/15	RFE	E-mails with Bob Tardif, Esq. re: settlement agreement with Wells Fargo (.2); Final review of settlement agreement and forward to Heather Ries, Esq. (cc: Mr. Tardif) (.3)	0.50hr \$350.00/hr	\$175.00
10/23/15	HLH	Extensive updates to Claim 69 regarding 500+ adjustments obtained from German administrator	4.00hr \$350.00/hr	\$1,400.00
10/23/15	VL	[NO CHARGE] E-mail correspondence with B. Kenney of R. Tardif's office regarding return of gemstones (.2); Telephone call with Jackie March of Gray & Sons regarding status of shipment of gemstones to R. Tardif's office, prepare and e-mail Federal Express shipping label (.3), meeting with R. Elgidely regarding same (.1),	0.60hr \$0.00/hr	\$0.00
10/26/15	HLH	Communications with creditors regarding Engler distributions (.4);	0.40hr \$350.00/hr	\$140.00

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10/27/15	HLH	Review Naber responses (1.5); Updates to individual claims database in connection with Naber responses (1.5); Updates to group claims database regarding Claim 69 (1.0)	4.00hr \$350.00/hr	\$1,400.00
10/27/15	VL	[NO CHARGE] Receipt and review of Withdrawal of Proof of Claim 623, e-mail same to H. Harmon.	0.40hr \$0.00/hr	\$0.00
10/28/15	HLH	Review responses to several individual and group claim objections	0.50hr \$350.00/hr	\$175.00
10/28/15	VL	[NO CHARGE] E-mail correspondence with B. Kenney regarding FedEx delivery of gemstones.	0.30hr \$0.00/hr	\$0.00
10/30/15	HLH	Additional revisions Group Claim 69 related to numerous responses (1.5); Finalize individual agreed orders and exhibits to others (2.5); Numerous communications with creditors regarding same (.8)	4.80hr \$350.00/hr	\$1,680.00
10/30/15	CBH	Final preparation and upload proposed order on objection to claim of Volker De Fries, Ulrich Jaeckle and Helmut Beier; e-mail correspondence with H. Harmon regarding same.	0.80hr \$195.00/hr	\$156.00
11/02/15	HLH	Finalize agreed orders for individual claim objections	0.40hr \$350.00/hr	\$140.00
11/02/15	CBH	Receipt and review of orders on objection to claim of Ulrich Jaeckle and Volker de Fries; preparation, filing and service of proof of service on orders.	0.60hr \$195.00/hr	\$117.00
11/02/15	CBH	Final preparation and upload agreed orders on objections to claim of Heeb, TCA Trading and Fasshold; e-mail correspondence with H. Harmon regarding same.	0.40hr \$195.00/hr	\$78.00
11/05/15	RFE	Review Motion for Turnover, Notice of Filing, Response, prepare Stipulation, and e-mails with opposing counsel re: same (3.3)	3.30hr \$350.00/hr	\$1,155.00
11/05/15	HLH	Review of communications regarding Group Claim 69	1.00hr \$350.00/hr	\$350.00
11/06/15	VL	Prepare and file Proof of Service of Agreed Order Sustaining-in-Part and Overruling-in-Part Trustees Objections to Claims of TCA Trading & Consulting AG.	0.30hr \$150.00/hr	\$45.00
11/06/15	VL	Prepare and file Proof of Service for Agreed Order Sustaining-in-Part and Overruling-in-Part Trustee's Objections to Claims of Cornelia Fassold.	0.30hr \$150.00/hr	\$45.00
11/09/15	RFE	Review exhibits to Commerzbank AG's Response in Opposition to Motion for Turnover, prepare Stipulation and proposed order and forward to opposing counsel (2.3)	2.30hr \$350.00/hr	\$805.00
11/09/15	CBH	Receipt and review of agreed order on objection to claim of Isabella Heeb and Helmut Beier; prepare, file and serve proof of service on orders (.4); preparation of notebook for R. Elgidely regarding motion to compel and corresponding documents by Commerzbank (.6).	1.00hr \$195.00/hr	\$195.00

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11/11/15	RFE	E-Mails with Michael Fruchter, Esq. and telephone call with Curt Mechling, Esq. and Andrew DeNatale, Esq. re: Motion for Turnover from Commerzbank (.5)	0.50hr \$350.00/hr	\$175.00
11/11/15	HLH	Revisions to exhibit to Group Claim 69	2.30hr \$350.00/hr	\$805.00
11/11/15	VL	[NO CHARGE] Telephone calls to M. Fruchter and B. Frontino regarding rescheduling 4:00 p.m. conference call with R. Elgidely, e-mails to R. Elgidely regarding same.	0.30hr \$0.00/hr	\$0.00
11/12/15	HLH	Review additional communications regarding Group Claim 69	0.30hr \$350.00/hr	\$105.00
11/13/15	HLH	Additional revisions to Group Claim 69 exhibit	2.30hr \$350.00/hr	\$805.00
11/16/15	RFE	Review revised proposed order on Motion for Turnover and e-mails with Curt Mechling, Esq. re: same (.3); Conference call with Messrs. Mechling and DeNatale re: same (.3); E-Mail Mary Maddox and Marti Malone (cc: Messrs. Mechling and DeNatale) request for two week continuance of hearing on Motion for Turnover, review reply from Ms. Malone, forward to opposing counsel, e-mails with Heather Harmon, Esq. re: claim objection response and review Certificate of No Response (.3)	0.90hr \$350.00/hr	\$315.00
11/16/15	HLH	Numerous revisions to Claim 69 Exhibit, review communications from Messmer staff regarding same, communications regarding same (3.5); Additional analysis regarding reductions and duplicate of group and individual claims (3.2)	6.70hr \$350.00/hr	\$2,345.00
11/16/15	HLH	Draft Certificates of No Response, Orders and Exhibits to Orders for hundreds of individual claim objections and Swiss Confederation Objection	4.00hr \$350.00/hr	\$1,400.00
11/16/15	CBH	Final preparation and filing certificates of no response for eleventh omnibus objections; upload proposed order; upload separate agreed orders; meeting with H. Harmon regarding same.	1.50hr \$195.00/hr	\$292.50
11/17/15	HLH	Additional edits to Group Claim 69 exhibit	0.50hr \$350.00/hr	\$175.00
11/18/15	CBH	Receipt and review of order on objection to claim of Swiss Confederation and order on second omnibus objection to claims; prepare, file and serve proof of service on orders.	0.60hr \$195.00/hr	\$117.00
11/19/15	RFE	Prepare for and participate in hearing on Motion for Turnover from Commerzbank AG (.4)	0.40hr \$350.00/hr	\$140.00
11/19/15	HLH	Review numerous responses filed to individual claim objections	1.50hr \$350.00/hr	\$525.00
11/19/15	CBH	Receipt and review of orders on omnibus objections to claim; preparation, file and service of proof of service on orders.	0.80hr \$195.00/hr	\$156.00

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11/20/15	RFE	E-Mails with Curt Mechling, Esq. re: proposed order on Motion for Turnover from Commerzbank (.2); Forward proposed order to Annerose Tashiro, Esq. and Amanda Reitschel, Esq. (cc: Bob Tardif, Esq.) for review/comment (.1)	0.30hr \$350.00/hr	\$105.00
11/20/15	HLH	Review numerous responses filed to individual claim objections; Update master register in connection with same	2.20hr \$350.00/hr	\$770.00
11/20/15	CBH	Receipt and review of multiple orders on objections to claims; prepare, file and serve proofs of service on objections.	1.00hr \$195.00/hr	\$195.00
11/23/15	HLH	Review responses to individual claim objections, update database related to same	2.30hr \$350.00/hr	\$805.00
11/25/15	RFE	Follow-up e-mails with Annerose Tashiro, Esq. and Amanda Rietschel, Esq. (cc: Bob Tardif, Esq.) re: draft Order on Motion for Turnover from Commerzbank AG (.3)	0.30hr \$350.00/hr	\$105.00
11/30/15	RFE	E-Mails with Curt Mechling, Esq. (cc: Annerose Tashiro, Esq., Amanda Reitschel, Esq., and Bob Tardif, Trustee) re: proposed order on Motion for Turnover (.1)	0.10hr \$350.00/hr	\$35.00
11/30/15	HLH	Review numerous responses filed by H. Naber, update database with same, prepare summary of proposed allowance of H. Naber claims (3.5); Draft proposed agreed order on Naber claims (.5); Communications with H. Naber regarding same (.3)	4.30hr \$350.00/hr	\$1,505.00
12/01/15	RFE	E-Mails and telephone call with Curt Mechling, Esq. re: proposed order on Motion for Turnover from Commerzbank AG (.4)	0.40hr \$350.00/hr	\$140.00
12/01/15	HLH	Communications with Messmer representative regarding group claims (.4); Review additional edits to Claim 69 (1.5)	1.90hr \$350.00/hr	\$665.00
12/02/15	HLH	Revisions to final chart for Claim 69	1.00hr \$350.00/hr	\$350.00
12/04/15	RFE	Telephone call and e-mails with Curt Mechling, Esq. re: status of revised proposed agreed order on Motion for Turnover from Commerzbank AG (.2); E-Mails with Annerose Tashiro, Esq. re: same (.3); Review notes (.3)	0.80hr \$350.00/hr	\$280.00
12/09/15	RFE	Review draft agreed order on Motion for Turnover from Commerzbank AG and telephone calls with Curt Mechling, Esq. re: same (.6); Finalize and forward proposed agreed order to Marti Malone and Mary Maddox via e-mail, review response and forward to Mr. Mechling (.4)	1.00hr \$350.00/hr	\$350.00
12/09/15	VL	Prepare and file Proof of Service for Agreed Order Granting Trustee's Motion for Turnover (Doc. 1119) Effective Upon Expiration/Lapse of the German Government's Restraint.	0.20hr \$150.00/hr	\$30.00
12/14/15	RFE	E-Mail Helge Naber, Esq. (cc: Clay Roberts, Esq.) re: status of comments/proposed revisions to proposed findings of fact and conclusions of law (.1)	0.10hr \$350.00/hr	\$35.00

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12/14/15	RFE	E-Mails with Heather Harmon, Esq. re: status of claim objections and remaining issues (.2)	0.20hr \$350.00/hr	\$70.00
12/14/15	HLH	Finalize chart of Naber claims and objections, begin preparation of orders related to same	4.80hr \$350.00/hr	\$1,680.00
12/15/15	RFE	E-Mails and telephone call with Heather Harmon, Esq. re: claim objection and fee application issues (.3)	0.30hr \$350.00/hr	\$105.00
12/16/15	HLH	Prepare Naber orders	1.80hr \$350.00/hr	\$630.00
12/22/15	RFE	E-Mails with Annerose Tashiro, Esq. (cc: Bob Tardif, Esq.) re: Motion for Turnover from Commerzbank AG (.2)	0.20hr \$350.00/hr	\$70.00
12/22/15	VL	[NO CHARGE] Receipt and review of letter from Stefan Winheller, attorney in Germany, regarding proof of claims filed for certain creditors, e-mail to R. Elgidely and H. Harmon regarding same.	0.40hr \$0.00/hr	\$0.00
12/23/15	RFE	Review e-mail from Gabriele Balsiger re: Claim 69 and e-mails with Heather Harmon, Esq. re: same (.2)	0.20hr \$350.00/hr	\$70.00
12/23/15	HLH	Finalize Claim 69 chart and related Agreed Order, Communications with Messmer representative regarding same	3.50hr \$350.00/hr	\$1,225.00
12/30/15	RFE	Review Applications for Authority to Pay Auctioneer of Las Vegas Vehicles (.2)	0.20hr \$350.00/hr	\$70.00
01/07/16	HLH	Communications regarding Group Claim 69	0.40hr \$350.00/hr	\$140.00
01/07/16	VL	Receipt and review of letter and enclosed article from Richard Gerblinger, e-mail same to R. Elgidely and H. Harmon. Meeting with J. Foster regarding checking service list for any possible address changes.	0.40hr \$150.00/hr	\$60.00
01/10/16	RFE	E-Mail Annerose Tashiro, Esq. request for her fee applications so they may be filed (.1); E-Mails with Heather Harmon, Esq. re: status of claim objections (.2)	0.30hr \$350.00/hr	\$105.00
01/10/16	HLH	Communications regarding case open items, review documents related to same	0.30hr \$350.00/hr	\$105.00
01/12/16	HLH	Preparation of individual claim objection list for hearing	0.30hr \$350.00/hr	\$105.00
01/19/16	HLH	Finalize revisions to Claim 69 Order and Exhibit	2.40hr \$350.00/hr	\$840.00
01/20/16	HLH	Prepare Naber orders and Certificates of No Response (.8); General review of claim objection open issues (1.0); Communications with J. Urban regarding claim 69 (.4)	2.20hr \$350.00/hr	\$770.00
01/25/16	HLH	Finalize Claim 69 Order and Exhibit, check open issues related to claim objections	3.80hr \$350.00/hr	\$1,330.00

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01/27/16	HLH	Finalize open orders on objections to claims	1.00hr \$350.00/hr	\$350.00
01/28/16	HLH	Finalize open orders on objections to claims	1.50hr \$350.00/hr	\$525.00
01/29/16	RFE	Review e-mails from Annerose Tashiro, Esq. re: Bianca Borowski and fee applications of Schultze & Braun (.1)	0.10hr \$350.00/hr	\$35.00
01/29/16	HLH	Finalize open orders on objections to claims, calculations related to distribution	1.80hr \$350.00/hr	\$630.00
02/01/16	RFE	Review notes and e-mails with Heather Harmon, Esq. re: status and case closure issues (.5); Review Second Interim Fee Application of Shultze & Braun and e-mails with Annerose Tashiro, Esq. and Bob Tardif, Esq. re: same (1.0)	1.50hr \$350.00/hr	\$525.00
02/01/16	HLH	Finalize Order for Claim 69	2.10hr \$350.00/hr	\$735.00
02/01/16	CBH	Final preparation and upload objections to claims; e-mail with H. Harmon regarding same.	0.40hr \$195.00/hr	\$78.00
02/04/16	HLH	Preparation of Order for Naber clients	2.60hr \$350.00/hr	\$910.00
02/05/16	HLH	Preparation of Order for Naber clients	0.50hr \$350.00/hr	\$175.00
02/05/16	CBH	Receipt and review of orders on objections to claims; prepare, file and serve proof of service.	0.50hr \$195.00/hr	\$97.50
02/10/16	HLH	Communications with J. Urban regarding finalizing distribution (.3); Extensive research regarding group claims and individual claims post-objection and update database regarding same (4.0); Finalize Naber Orders (1.2)	5.50hr \$350.00/hr	\$1,925.00
02/10/16	CBH	Final preparation and upload 32 orders on objections to claims; final preparation and file certificates of no response for Grassmann and Lechner; meeting with H. Harmon regarding same.	1.50hr \$195.00/hr	\$292.50
02/11/16	HLH	Revisions to Naber orders	0.40hr \$350.00/hr	\$140.00
02/11/16	CBH	Receipt and review of e-mails from JA regarding re-uploading of orders; meeting with H. Harmon regarding same; re-upload order re: Martin Heidrichs.	0.50hr \$195.00/hr	\$97.50
02/12/16	HLH	Extensive research regarding group claims post-objection and update database regarding same (5.0); Communications with creditor counsel regarding distribution (.2)	5.20hr \$350.00/hr	\$1,820.00
02/12/16	VL	Receipt and review of Trustee's notice of intent to sell property of the estate (misc. jewelry and other items), calendar deadline for objections.	0.20hr \$150.00/hr	\$30.00

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02/17/16	HLH	Consider issues regarding service of Naber orders (.3); Preliminary research regarding potential duplicates within group claims, extensive research regarding same (3.0)	3.30hr \$350.00/hr	\$1,155.00
02/17/16	CBH	Receipt and review of multiple orders on objections to claim; file proof of service for orders; e-mail correspondence with R. Elgidely regarding same.	1.00hr \$195.00/hr	\$195.00
02/17/16	VL	E-mail correspondence with H. Harmon regarding proof of claim number 68 and 69 and all attachments (.2). Begin review of claim number 68 and attachments, import same into system (.5).	0.70hr \$150.00/hr	\$105.00
02/18/16	HLH	Extensive research regarding group and individual claims post-objection and update database regarding same	2.70hr \$350.00/hr	\$945.00
02/18/16	VL	Review Claim No. 69 with over 300 attachments, save into system.	0.70hr \$150.00/hr	\$105.00
02/19/16	HLH	Extensive research regarding group and individual claims post-objection and update database regarding same	6.20hr \$350.00/hr	\$2,170.00
02/22/16	CBH	Receipt and review of order on objections to claim of M. Hendrichs and Wolfgang Kaeser; prepare and file text service on orders.	0.30hr \$195.00/hr	\$58.50
02/23/16	HLH	Detailed review of potentially duplicative group claims	2.20hr \$350.00/hr	\$770.00
03/01/16	RFE	E-Mail Heather Harmon, Esq. and Bob Tardif, Trustee re: 8 year anniversary for case and open issues (.1)	0.10hr \$350.00/hr	\$35.00
03/02/16	HLH	Consider issues regarding potential additional objections to group claims not previously captured in prior objections; Detailed review of group claims database related to same	1.30hr \$350.00/hr	\$455.00
03/03/16	RFE	E-Mails with Heather Harmon, Esq. re: case status issues (.3)	0.30hr \$350.00/hr	\$105.00
03/03/16	HLH	Consider issues regarding potential additional objections to group claims not previously captured in prior objections; Detailed review of group claims database related to same	2.50hr \$350.00/hr	\$875.00
03/04/16	HLH	Consider issues regarding potential additional objections to group claims not previously captured in prior objections; Detailed review of group claims database related to same	3.30hr \$350.00/hr	\$1,155.00
03/07/16	HLH	Consider issues regarding potential additional objections to group claims not previously captured in prior objections; Detailed review of group claims database related to same	4.10hr \$350.00/hr	\$1,435.00
03/10/16	RFE	E-mails to Heather Harmon, Esq. re: status of closing case (.2)	0.20hr \$350.00/hr	\$70.00
03/10/16	HLH	Consider issues regarding potential additional objections to group claims not previously captured in prior objections; Detailed review of group claims database related to same	1.40hr \$350.00/hr	\$490.00

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03/11/16	HLH	Consider issues regarding potential additional objections to group claims not previously captured in prior objections; Detailed review of group claims database related to same (2.3); Prepare final distribution database (2.0)	4.30hr \$350.00/hr	\$1,505.00
03/16/16	HLH	Consider issues regarding potential additional objections to group claims not previously captured in prior objections; Detailed review of group claims database related to same; Create master database for distributions	4.50hr \$350.00/hr	\$1,575.00
03/17/16	HLH	Consider issues regarding potential additional objections to group claims not previously captured in prior objections; Detailed review of group claims database related to same; Create master database for distributions	2.50hr \$350.00/hr	\$875.00
03/23/16	RFE	E-Mails with Brigitte Kinney (cc: Heather Harmon, Esq.) re: claim objection issues (.1); E-Mail Ms. Harmon re: same (.1)	0.20hr \$350.00/hr	\$70.00
03/23/16	HLH	Review missing orders on claim objections and general status, communications regarding same	0.80hr \$350.00/hr	\$280.00
03/24/16	RFE	E-Mails with Brigitte Kenney and Heather Harmon, Esq. re: claim objections (.1); Office conference with Ms. Harmon re: same (.2)	0.30hr \$350.00/hr	\$105.00
03/24/16	HLH	Consider issues regarding potential additional objections to group claims not previously captured in prior objections; Detailed review of group claims database related to same; Create master database for distributions, Prepare additional objection and orders related to same	5.20hr \$350.00/hr	\$1,820.00
03/24/16	CBH	Final preparation and filing certificate of no response on objection to claim (H&I); upload proposed order; meeting with H. Harmon regarding same.	0.70hr \$195.00/hr	\$136.50
03/28/16	HLH	Draft Orders for Claims 67 and 68 (1.0); Finalize 12th Omnibus Objection to Claims (1.2); Prepare full database for distribution purposes (1.0); Consider issues and update distribution calculations for e-mail to client on results of claim objections (1.0); Prepare objection to Hiller claim (.4); Communications with J. Urban regarding status (.3)	4.90hr \$350.00/hr	\$1,715.00
03/28/16	CBH	Final preparation and upload proposed order on claims 67 & 68; final preparation, filing and service of 12th omnibus objection to claim and objection to Hiller claims; calendar response deadlines.	0.80hr \$195.00/hr	\$156.00
03/30/16	HLH	Review issues related to multiple orders on Claims 67, 68 and 69.	1.00hr \$350.00/hr	\$350.00
04/04/16	RFE	Review e-mails from Heather Harmon, Esq. re: claim objection status and strategy (.1); Forward to Bob Tardif, Trustee and his assistant (.1)	0.20hr \$350.00/hr	\$70.00
04/04/16	HLH	Finalize two clean-up objections (.4); Finalize 2 orders and related exhibits on group claims (.6); Consider issues related to transmission of claims spreadsheet to client, revisions to database (1.0)	2.00hr \$350.00/hr	\$700.00

Robert E. Tardif, Jr. Chapter 7 Trustee
10067-000

File # 10067-000
Inv. # 87090

04/13/16	HLH	Finalize claims spreadsheet for turnover to client (2.5); Communications with J. Urban regarding case status (.3)	2.80hr \$350.00/hr	\$980.00
04/14/16	HLH	Communications with Brigette Kenney regarding claims spreadsheet (.3); Additional communications regarding final tasks on claims objection process (1.7)	2.00hr \$350.00/hr	\$700.00
04/18/16	HLH	Communications with Brigette Kenney regarding claims spreadsheet, research related to same	0.30hr \$350.00/hr	\$105.00
04/21/16	RFE	E-mails with Curt Mechling, Esq. and review draft correspondence to German prosecutor regarding Bianca Borowski restrained account balance (.3); E-mails with Annerose Tashiro, Esq. re: special counsel fee applications (.2)	0.50hr \$350.00/hr	\$175.00
04/25/16	RFE	E-Mails with Andrew DeNatale, Esq. and Curt Mechling, Esq. re: draft correspondence to German prosecutor with respect to Bianca Borowski's account balance (.1); E-Mails with Annerose Tashiro, Esq. and Bob Tardif, Esq. re: foreign special counsel's fee applications (.2)	0.30hr \$350.00/hr	\$105.00
04/25/16	HLH	Communications with B. Kennedy regarding open claim issues	0.30hr \$350.00/hr	\$105.00
04/25/16	CBH	Final preparation and filing special counsel fee applications; e-mail correspondence with R. Elgidely regarding same.	0.30hr \$195.00/hr	\$58.50
04/26/16	RFE	E-Mails with Curt Mechling, Esq. re: Bianca Borowski account balance (.2)	0.20hr \$350.00/hr	\$70.00
04/26/16	HLH	Communications with Brigette Kenney regarding open claim issues	0.30hr \$350.00/hr	\$105.00
05/02/16	RFE	E-Mails with Bob Tardif, Esq. re: communications with Ben Lambers AUST (.1); E-Mails with Heather Harmon, Esq. re: same (.1)	0.20hr \$350.00/hr	\$70.00
05/03/16	RFE	E-Mails with Heather Harmon, Esq. re: telephone call with Ben Lambers, Esq. AUST re: case issues (.2)	0.20hr \$350.00/hr	\$70.00
05/03/16	HLH	Phone conference with US Trustee regarding case status and wind down issues (.7); Communications regarding same (.3); Review fee apps in connection with same (.3)	1.30hr \$350.00/hr	\$455.00
05/09/16	HLH	Review outstanding claims inquiries from Trustee (.5); Communications with J. Urban regarding same	0.80hr \$350.00/hr	\$280.00
05/10/16	RFE	E-Mail Annerose Tashiro, Esq. (cc: AUST Ben Lambers and Heather Harmon, Esq.) re: foreign special counsel fee application inquiry (.1)	0.10hr \$350.00/hr	\$35.00
05/17/16	RFE	Telephone call with Annerose Tashiro, Esq. re: foreign special counsel fee application and e-mails with Marti Malone, Judge Williamson's Courtroom Administrator re: same (.3)	0.30hr \$350.00/hr	\$105.00

Robert E. Tardif, Jr. Chapter 7 Trustee
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File # 10067-000
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05/17/16	CBH	Telephone call and e-mail to JA regarding scheduling fee application hearings; meeting with R. Elgidely regarding same.	0.30hr \$195.00/hr	\$58.50
05/18/16	CBH	Telephone call with JA regarding hearings on fee applications; preparation of notice of hearings; meeting with R. Elgidely regarding same.	0.50hr \$195.00/hr	\$97.50
05/23/16	CBH	Final preparation and filing notice of hearing on fee applications scheduled for 6/23/16; e-mail correspondence with R. Elgidely regarding same.	0.40hr \$195.00/hr	\$78.00
05/24/16	RFE	E-Mails with Christina Spiller, Esq. re: status of response from German government regarding Bianca Borowski's account balance (.2)	0.20hr \$350.00/hr	\$70.00
06/08/16	HLH	Communications with and research for J. Urban regarding case disbursements (1.2); Additional communications regarding claims administration for case wind down (.4)	1.60hr \$350.00/hr	\$560.00
06/15/16	HLH	Communications regarding unclaimed funds	0.20hr \$350.00/hr	\$70.00
06/20/16	RFE	Receipt of CM/ECF Notice of Trustee's Motion to Reschedule Hearing on Fee Applications and forward to Ms. Tashiro (.1); E-Mails with Ms. Tashiro re: same (.1)	0.20hr \$350.00/hr	\$70.00
06/20/16	VL	[NO CHARGE] Receipt and review of Motion to Reschedule Hearings on Applications for Compensation.	0.10hr \$0.00/hr	\$0.00
06/21/16	RFE	E-Mails with Brigitte Kenney and Heather Harmon, Esq. re: claim objection issues (.3); E-Mails with Annerose Tashiro, Esq. re: fee application hearings scheduled for Thursday (.2)	0.50hr \$350.00/hr	\$175.00
06/21/16	HLH	Consider issues regarding late filed claims and assumption made regarding omnibus objections to claims (.6); Review Trustee's inquiries related to same (1.0)	1.60hr \$350.00/hr	\$560.00
06/22/16	RFE	Telephone call with Annerose Tashiro, Esq. re: foreign special counsel fee application hearings (.2); E-Mail Mary Maddox and Marti Malone (cc: Bob Tardif, Trustee, Ben Lambers, AUST, and Ms. Tashiro) re: stipulated 90 day continuance of foreign special counsel fee application hearings and review reply from Mr. Tardif re: same (.1); Review Order granting Motion to Continue and forward to Ms. Tashiro (.1)	0.40hr \$350.00/hr	\$140.00
06/24/16	HLH	Consider issues regarding late filed claims and assumption made regarding omnibus objections to claims (.3); Review Trustee's inquiries related to same (2.0)	2.30hr \$350.00/hr	\$805.00
07/05/16	HLH	Research open claim issues and Trustee's recommendations on same	2.20hr \$350.00/hr	\$770.00
07/06/16	HLH	Research open claim issues and Trustee's recommendations on same	2.10hr \$350.00/hr	\$735.00

Robert E. Tardif, Jr. Chapter 7 Trustee
10067-000

File # 10067-000
Inv. # 87090

07/07/16	HLH	Research open claim issues and Trustee's recommendations on same (3.0); Create comparison chart and recommendations regarding further objections to claims (1.7)	4.70hr \$350.00/hr	\$1,645.00
07/08/16	HLH	Legal research on late claim issue (1.0); Review docket and prior pleadings in connection with same (1.0); E-mail to client regarding same (.5)	2.50hr \$350.00/hr	\$875.00
07/22/16	HLH	Prepare order for 2 outstanding objections to claims (.5); Prepare clean-up omnibus objection to claim (1.0)	1.50hr \$350.00/hr	\$525.00
07/22/16	CBH	Preparation of CNR for omnibus claims objections; meeting with H. Harmon regarding same; final preparation and filing thirteenth omnibus claims objection; meeting with V. Lambdin regarding calendaring.	0.80hr \$195.00/hr	\$156.00
07/22/16	VL	Review thirteenth omnibus objection to claims, calendar deadline for responses, prepare mailing addresses, meeting with J. Foster regarding mailing to foreign addresses.	0.30hr \$150.00/hr	\$45.00
07/25/16	HLH	Finalize orders on outstanding claim objections	0.30hr \$350.00/hr	\$105.00
07/25/16	CBH	Final preparation and filing certificate of no response for objections to claims DE 1469 and 1470; upload proposed orders on objections.	0.50hr \$195.00/hr	\$97.50
07/28/16	RFE	E-mails with Heather Harmon, Esq. re: rejection of proposed order and resolution of same (.2)	0.20hr \$350.00/hr	\$70.00
07/28/16	VL	Review and update notebook of fee applications.	0.30hr \$150.00/hr	\$45.00
08/01/16	VL	Prepare and file proof of service for Order Sustaining Trustee's Objection to Claim of Christine & Frank Hiller, Claim No. 22.	0.30hr \$150.00/hr	\$45.00
08/04/16	HLH	Revisions to order on claim objections	0.30hr \$350.00/hr	\$105.00
08/04/16	CBH	Final preparation and re-upload order on 12th omnibus objection to claims; meeting with H. Harmon regarding same.	0.40hr \$195.00/hr	\$78.00
08/05/16	VL	Prepare, file and serve proof of service for Order Sustaining Trustee's Twelfth Omnibus Objection to Claims (Certain Individual Claimants Included Within Group Claims).	0.30hr \$150.00/hr	\$45.00
08/10/16	RFE	E-Mails with Annerose Tashiro, Esq. re: trial of Angelika Neumeier Fuchs (.1)	0.10hr \$350.00/hr	\$35.00
08/22/16	RFE	Review notes and pull docket from August 1, 2014 through July 31, 2016 (.2)	0.20hr \$350.00/hr	\$70.00
08/26/16	VL	Review Court's calendar, preparation of notebook for hearings on applications for fees scheduled for August 31st at 11:00 a.m., e-mail correspondence with R. Elgidely regarding same.	0.50hr \$150.00/hr	\$75.00

Robert E. Tardif, Jr. Chapter 7 Trustee
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08/29/16	RFE	E-Mails with Bob Tardif, Esq. and Heather Harmon, Esq. re: fee application hearings scheduled for Wednesday (.4); E-mail Annerose Tashiro, Esq. (cc: Ms. Harmon) re: fee application hearing (.1); Review files (.5)	1.00hr \$350.00/hr	\$350.00
08/29/16	HLH	Prepare for and attend phone conference with B. Kelly regarding claims administration wind up (.6); Prepare claims information for August 31 hearings (1.0)	1.60hr \$350.00/hr	\$560.00
08/29/16	VL	Follow up regarding R. Elgidely's appearance via Court Solutions for hearings on August 31st	0.10hr \$150.00/hr	\$15.00
08/30/16	RFE	E-Mails with Heather Harmon, Esq. and to Bob Tardif, Trustee re: claim objections (.6); E-Mails with Annerose Tashiro, Esq. re: hearings scheduled for tomorrow (.1)	0.70hr \$350.00/hr	\$245.00
08/30/16	HLH	Prepare claims information for August 31 hearings (2.0); Numerous communications regarding same (1.2)	3.20hr \$350.00/hr	\$1,120.00
08/31/16	RFE	Review foreign special counsel fee applications and e-mails with Bob Tardif, Esq. and Heather Harmon, Esq. re: estate administration issues (1.3); Participate in hearing on special counsel fee applications and status conference (1.0); Telephone call with Annerose Tashiro, Esq. re: hearing (.2)	2.50hr \$350.00/hr	\$875.00
09/01/16	RFE	Review notes from foreign special counsel fee application hearings, prepare and circulate proposed orders for review and comment (.5); E-Mails with Annerose Tashiro, Esq. re: same (.2)	0.70hr \$350.00/hr	\$245.00
09/01/16	CBH	Receipt and review of hearing memo on fee applications; status conference on case; calendar.	0.30hr \$195.00/hr	\$58.50
09/08/16	RFE	Review and upload proposed orders approving Foreign Special Counsel fee applications (.2)	0.20hr \$350.00/hr	\$70.00
09/15/16	CBH	Receipt and and review of orders on fee applications; preparation and filing of proof of service on orders.	0.50hr \$195.00/hr	\$97.50
09/29/16	RFE	E-Mails with Brigitte Kenney, Heather Harmon, Esq. and Colleen Hopkins re: claim objection issues (.2)	0.20hr \$350.00/hr	\$70.00
09/29/16	HLH	Finalize order on Omnibus Objection to claim	0.30hr \$350.00/hr	\$105.00
09/29/16	CBH	Preparation and filing of certificate of no response or settlement for 13th Omnibus objection to claims; final preparation and upload order sustaining objection to claims; meeting with H. Harmon regarding same; receipt and review of e-mail correspondence.	0.80hr \$195.00/hr	\$156.00
09/30/16	VL	Receipt and review of Trustee's Fourteenth Omnibus Objection to Claims, calendar deadline for responses.	0.20hr \$150.00/hr	\$30.00
10/10/16	CBH	Receipt and review of order on 13th objection to claims; prepare, file and serve proof of service on order.	0.40hr \$195.00/hr	\$78.00

Robert E. Tardif, Jr. Chapter 7 Trustee
10067-000

File # 10067-000
Inv. # 87090

10/11/16	RFE	Prepare and upload Amended Order on Myriam Alimi fee application (.2); E-Mail Marti Malone and Mary Maddox re: same (.1); E-Mails with Brigitte Kinney re: same (.1)	0.40hr \$350.00/hr	\$140.00
10/12/16	HLH	Review e-mail from Brigitte Kenney and research claims related to same	0.70hr \$350.00/hr	\$245.00
10/14/16	HLH	Phone conference with Brigitte Kenney regarding claim updates (.3); Revisions to master claims register based on claim clean up issues (1.0)	1.30hr \$350.00/hr	\$455.00
10/17/16	RFE	Review and forward CM/ECF notification of entry of Amended Order granting first Interim Application for allowance and payment of compensation and reimbursement of expenses to Dr. Myriam Alimi, Esq and the Law Firm Cabinet Myriam Alimi as special counsel for Chapter 7 Trustee Robert E Tardif, Jr.; E-Mails with Brigitte Kinney re: same (.2)	0.20hr \$350.00/hr	\$70.00
10/17/16	VL	Prepare and file proof of service for Amended Order Granting First Interim Application for Allowance and Payment of Compensation and Reimbursement of Expenses to Dr. Myriam Alimi, Esq. and the Law Firm of Cabinet Myriam Alimi, as Special Counsel for Chapter 7 Trustee, Robert E. Tardif, Jr.	0.20hr \$150.00/hr	\$30.00
11/07/16	RFE	E-Mails with Heather Harmon, Esq. re: status of proposed order on 14th Omnibus Objection to claims (.2)	0.20hr \$350.00/hr	\$70.00
11/10/16	RFE	Review e-mails between Bob Tardif, Esq., John Urban, Esq., and Soneet Kapila, CPA re: filing of final fee applications, claims process, and closure of case (.2)	0.20hr \$350.00/hr	\$70.00
12/06/16	RFE	E-Mails with Bob Tardif, Esq. re: December 15 Status Conference (.2)	0.20hr \$350.00/hr	\$70.00
12/13/16	VL	Receipt and review of Order Granting Motion to Reschedule Hearing, calendar same.	0.20hr \$150.00/hr	\$30.00
12/16/16	RFE	Review Trustee Reports of Sale and e-mails with Bob Tardif, Trustee re: same (.3)	0.30hr \$350.00/hr	\$105.00
12/19/16	VL	[NO CHARGE] Receipt and review of various Trustee's Reports of Sale.	0.20hr \$0.00/hr	\$0.00
Total Legal Fees . . .			645.70	\$209,116.00

Robert E. Tardif, Jr. Chapter 7 Trustee
10067-000

File # 10067-000
 Inv. # 87090

FEE SUMMARY:

Professional	Hours	Rate	Amount
John H Genovese	1.20	\$350.00	\$420.00
Heather L Harmon	4.00	\$0.00	\$0.00
Heather L Harmon	436.40	\$350.00	\$152,740.00
Robert F Elgidely	11.20	\$0.00	\$0.00
Robert F Elgidely	128.80	\$350.00	\$45,080.00
Eric J Rayman	2.90	\$350.00	\$1,015.00
Michael A Friedman	0.30	\$310.00	\$93.00
Colleen B Hopkins	2.00	\$0.00	\$0.00
Colleen B Hopkins	38.40	\$195.00	\$7,488.00
Vonda Lambdin	5.30	\$0.00	\$0.00
Vonda Lambdin	15.20	\$150.00	\$2,280.00
Total Legal Fees . . .	645.70		\$209,116.00

-- Costs --

	Copying	1,367.25
	Postage	1,011.96
	Pacer - Online Research	1,577.80
	Conference Call Service	53.10
08/26/2014	Fedex Airbill No. 770948319332 (10067-000) FedEx 3-789-35565	25.46
08/26/2014	Fedex Airbill No. 770948319549 (10067-000) FedEx 3-789-35565	21.08
09/18/2014	Parking in Ft. Myers (10067-000) American Express XXXX-XXXXX6-41077	5.00
10/02/2014	Fedex Airbill No. 771365884539 (10067-000) FedEx 2-826-35949	13.84
10/13/2014	Fedex Airbill No. 771472290164 (10067-000) FedEx 2-826-35949	20.92
10/14/2014	Fedex Airbill No. 771472399950 (10067-000) FedEx 2-826-35949	20.92
02/06/2015	Car Rental 2/5-6/15 (10067-000) American Express XXXX-XXXXX6-41077	82.44
02/06/2015	Gas for rental car (10067-000) American Express XXXX-XXXXX6-41077	27.45
02/06/2015	Out of Town Travel - Parking in Ft. Myers (10067-000) American Express XX	4.00
02/06/2015	Out of Town Travel - Meal in Ft. Myers (10067-000) American Express XXXX	16.00
02/06/2015	Airport parking (10067-000) American Express XXXX-XXXXX6-41077	17.00
02/06/2015	Hotel stay in Ft. Myers 2/5-6/15 (10067-000) American Express XXXX-XXXX	259.23
04/20/2015	Airfare (10067-000) American Express XXXX-XXXXX6-42059	232.00
05/11/2015	Court Call (10067-000) American Express XXXX-XXXXX6-42059	30.00
06/13/2015	Miscellaneous/renew Englerbk Website (10067-000) American Express XXX	377.10
07/30/2015	Fedex Airbill No. 774175116758 (10067-000) FedEx 5-137-52976	25.34
08/12/2015	Airfare (10067-000) Heather Harmon	480.00

Robert E. Tardif, Jr. Chapter 7 Trustee
10067-000

File # 10067-000
 Inv. # 87090

08/12/2015	Ground Transportation taxi (10067-000) Heather Harmon	30.00
08/12/2015	Parking (10067-000) Heather Harmon	30.00
08/20/2015	Fedex Airbill No. 774325629101 (10067-000) FedEx 6-517-74382	41.67
09/17/2015	Court Call (10067-000) American Express XXXX-XXXXX6-42059	30.00
10/27/2015	Fedex Airbill No. 774812261530 (10067-000) FedEx 5-233-44130	68.14
11/11/2015	Hotel (10067-000) American Express xxxx-xxxxx6-41077	168.72
11/19/2015	Meals (10067-000) American Express xxxx-xxxxx6-41077	13.99
11/19/2015	Car Rental (10067-000) American Express xxxx-xxxxx6-41077	285.25
11/19/2015	Car Rental gas (10067-000) American Express xxxx-xxxxx6-41077	18.07
11/19/2015	Meals (10067-000) American Express xxxx-xxxxx6-41077	17.71
11/30/2015	Court Call (10067-000) American Express XXXX-XXXXX6-47009	30.00
12/03/2015	Court Reporter Fees (10067-000) Johnson Transcription Service CC-112815	142.00
06/23/2016	Miscellaneous/Others - Godaddy website (10067) American Express XXXX-	144.86
08/31/2016	Court Solutions (10067) American Express XXXX-XXXXX6-47009	70.00
	Total Costs . . .	\$6,758.30

Total Invoice	\$215,874.30
Prior Open Balance	\$101,278.22
Payments and/or Adjustments Received	\$-250,433.54
OUTSTANDING BALANCE	\$215,874.30

TRUST BALANCE \$0.00

Genovese Joblove & Battista, P.A.

100 Southeast Second Street, 44th Floor
 Miami, Florida 33131
 Telephone (305) 349-2300 Facsimile (305) 349-2310
 Employer ID# 65-0518134

Robert E. Tardif, Jr. Chapter 7 Trustee
 8695 College Parkway
 Suite 1220
 Fort Myers, FL 33919

January 20, 2017
 Inv. # 87091
 File # 10067-033

Re: Tardif v Frank Forstmann

Statement for Services Rendered Through Dec 31/16

- - - Legal Fees - - -

Date	Category	Description	Hours	Rate	Total
11/06/15	RFE	E-Mails with Susan Miguenes, Case Manager for Judge Williamson, re: status of proposed judgment (.2)	0.20hr	\$350.00/hr	\$70.00
11/25/15	RFE	Review Order to Show Cause and Conditional Order of Dismissal (.1); E-mails with Clay Roberts, Esq. re: same (.1)	0.20hr	\$350.00/hr	\$70.00
11/30/15	RFE	Review Docket, Amended Complaint, Answer, Response to Motion for Summary Judgment, trial filings, trial transcript, and research issues (1.6); Telephone call and e-mails with Clay Roberts, Esq. re: preparation of proposed findings of fact and conclusions of law (.3)	1.90hr	\$350.00/hr	\$665.00
11/30/15	CR	Call with Bob Elgidely re: assignment to draft proposed findings of fact and conclusions of law.	0.10hr	\$275.00/hr	\$27.50
12/04/15	CR	Review case documents, trial transcripts, and case law on fraudulent transfers (2.5); draft proposed findings of fact and conclusions of law (3.3).	5.80hr	\$275.00/hr	\$1,595.00
12/07/15	RFE	Telephone call and e-mails with Clay Roberts, Esq. re: proposed findings of fact and conclusions of law (.3); Forward draft to Helge Naber, Esq. with request that he provide comments/proposed revisions by December 14 (.1)	0.40hr	\$350.00/hr	\$140.00
12/07/15	CR	Finalizing proposed findings of fact and conclusions of law (.8); conference with Robert Elgidely re: same (.2); make minor changes to proposed findings based on conference (.3).	1.30hr	\$275.00/hr	\$357.50
12/15/15	RFE	Review filings and related documents related to Statement of Good Cause, Final Judgment, and proposed order granting Motion for Judicial Notice (.9)	0.90hr	\$350.00/hr	\$315.00

**Robert E. Tardif, Jr. Chapter 7 Trustee
10067-033**

File # 10067-033
Inv. # 87091

12/16/15	RFE	Review Docket, prepare Statement of Good Cause, compile exhibits thereto, and prepare proposed order granting Motion for Judicial Notice and proposed Final Judgment (2.5); Revise proposed findings of fact and conclusions of law, revise foregoing filings, e-file and forward to Helge Naber, Esq. and Clay Roberts, Esq. via e-mail (1.5)	4.00hr \$350.00/hr	\$1,400.00
12/17/15	RFE	Review CM/ECF Notice regarding rejection of proposed findings of fact and conclusions of law due to non-conformity with style guide, revise and re-upload same (.3); Review e-mail from Helge Naber, Esq. re: intent to withdraw and seek 60 day abeyance re Post-Trial Submissions (.1); Review Notice of Withdrawal and Motion to Extend Time (.1)	0.50hr \$350.00/hr	\$175.00
12/22/15	VL	Prepare and file proof of service for Order Granting Plaintiff's Motion for Judicial Notice of Arrest Warrant, Extradition Request, and/or Criminal Judgment Against Ulrich Felix Anton Engler in Connection with the Trial of Adversary Proceeding on April 29, 2014 at 9:30 a.m.	0.30hr \$150.00/hr	\$45.00
12/23/15	RFE	Review Order entered granting Motion for Judicial Notice, entered findings of fact and conclusions of law, Final Judgment, and e-mails with Clay Roberts, Esq. re: same (.5)	0.50hr \$350.00/hr	\$175.00
12/23/15	VL	Prepare, file and serve proof of service of findings of fact and conclusions of law.	0.30hr \$150.00/hr	\$45.00
12/23/15	VL	Prepare, file and serve proof of service for Final Judgment Against Frank Forstmann.	0.30hr \$150.00/hr	\$45.00
Total Legal Fees . . .			<u>16.70</u>	<u>\$5,125.00</u>

FEE SUMMARY:

Professional	Hours	Rate	Amount
Robert F Elgidely	8.60	\$350.00	\$3,010.00
Clay Roberts	7.20	\$275.00	\$1,980.00
Vonda Lambdin	0.90	\$150.00	\$135.00
Total Legal Fees . . .	<u>16.70</u>		<u>\$5,125.00</u>

-- Costs --

Copying	4.65
Total Costs . . .	<u>\$4.65</u>

Total Invoice	<u>\$5,129.65</u>
Prior Open Balance	\$13,084.53
Payments and/or Adjustments Received	\$-26,169.06
OUTSTANDING BALANCE	<u>\$5,129.65</u>

Robert E. Tardif, Jr. Chapter 7 Trustee
10067-033

File # 10067-033
Inv. # 87091

TRUST BALANCE \$0.00

Genovese Joblove & Battista, P.A.

100 Southeast Second Street, 44th Floor
 Miami, Florida 33131
 Telephone (305) 349-2300 Facsimile (305) 349-2310
 Employer ID# 65-0518134

Robert E. Tardif, Jr. Chapter 7 Trustee
 8695 College Parkway
 Suite 1220
 Fort Myers, FL 33919

January 20, 2017
 Inv. # 87092
 File # 10067-175

Re: Tardif / Tardif v. Engler, et, al. Adv. Case No. 8:12-ap-01139-MGW

Statement for Services Rendered Through Dec 31/16

- - - Legal Fees - - -

Date	Initials	Description	Hours	Rate	Total
09/29/14	MAF	Revise order on MSJ.	0.30hr	\$310.00/hr	\$93.00
10/01/14	RFE	Review Motion for Partial Summary Judgment, supporting Declarations and exhibits; Revise proposed Order granting Motion for Partial Summary Judgment; E-Mails with Mike Friedman, Esq. re: same (1.5)	1.50hr	\$350.00/hr	\$525.00
10/02/14	RFE	E-Mails and telephone call with Mike Friedman, Esq. re: proposed order granting Motion for Partial Summary Judgment (.2); Upload order to the Court and e-mail Chambers re: same (.2)	0.40hr	\$350.00/hr	\$140.00
10/02/14	MAF	Research RFE question re Nunc Pro Tunc relief.	0.20hr	\$310.00/hr	\$62.00
10/03/14	VL	Prepare and file proof of service for order granting Plaintiff's motion for partial summary judgment.	0.30hr	\$150.00/hr	\$45.00
10/06/14	RFE	E-Mail and telephone call with Douglas DePaola (cc: Bob Tardif, Esq.) of E-Trade re: Partial Summary Judgment Order (.3); Serve Partial Summary Judgment Order via e-mail to known e-mail addresses (.1)	0.40hr	\$350.00/hr	\$140.00
05/18/15	RFE	Review Docket, Motion for Partial Summary Judgment and exhibits, Order granting Motion for Partial Summary Judgment, e-mails from Brigitte Kenney re: same, and prepare/upload/e-mail proposed order correcting VIN for 2008 Chrysler Town & Country Minivan (1.0)	1.00hr	\$350.00/hr	\$350.00

05/20/15	CBH	Receipt and review of corrective order on motion for partial summary judgment; preparation and filing of certificate of service.	0.40hr \$195.00/hr	\$78.00
Total Legal Fees . . .			4.50	\$1,433.00

FEE SUMMARY:

Professional	Hours	Rate	Amount
Robert F Elgidely	3.30	\$350.00	\$1,155.00
Michael A Friedman	0.50	\$310.00	\$155.00
Colleen B Hopkins	0.40	\$195.00	\$78.00
Vonda Lambdin	0.30	\$150.00	\$45.00
Total Legal Fees . . .	4.50		\$1,433.00

-- Costs --

	Copying	21.75
	Postage	12.96
	Pacer - Online Research	195.00
01/22/2013	Fedex Airbill No. 794572575604	17.57
	Total Costs . . .	\$247.28

Total Invoice \$1,680.28

TRUST BALANCE \$0.00