

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA FORT
MYERS DIVISION**

In re: **Case No. 9:08-bk-04360-MGW**
ULRICH FELIX ANTON ENGLER, **Chapter 7**
PRIVATE COMMERCIAL OFFICE, INC. and **(Substantively Consolidated)**
PCO CLIENT MANAGEMENT, INC.,
Debtors./

**KAPILAMUKAMAL'S FINAL APPLICATION
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT
OF EXPENSES AS ACCOUNTANTS TO THE CHAPTER 7 TRUSTEE
FOR THE PERIOD MAY 1, 2014 THROUGH NOVEMBER 28, 2016
(NOTICE TO BE PROVIDED BY TRUSTEE'S FINAL REPORT)**

Name of applicant: KapilaMukamal, CPA's

Services Provided to:Robert E. Tardif, Jr., Chapter 7 Trustee

Date of Retention:July 25, 2014
Nunc pro tunc to May 1, 2014

Period for this Application: May 1, 2014 through November 28, 2016

Amount of Compensation Sought: \$108,504.40

Amount of Expenses Sought: \$1,070.93

Amount of Original Retainer: N/A Current Balance: N/A

Blended Hourly Rate this Application: \$233.29 Cumulative Blended Hourly Rate: \$233.29

This is a: Final Application

Certificate of Service

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished electronically to the Assistant United States Trustee on this 15th day of May, 2017.

/ s / Robert E. Tardif Jr.
Robert E. Tardif Jr., Trustee

No prior applications:

<u>First Interim Application</u>			
Filed:		Period:	
<u>Requested:</u>			
Fee:	Hrs:	Rate:	Exps:
<u>Approved:</u>		<u>Paid:</u>	
Fee:	Exps:	Fee:	Exps:
<u>Holdback:</u>			

<u>Second Interim Application</u>			
Filed:		Period:	
<u>Requested:</u>			
Fee:	Hrs:	Rate:	Exps:
<u>Approved:</u>		<u>Paid:</u>	
Fee:	Exps:	Fee:	Exps:
<u>Holdback:</u> \$0.00			

<u>Total of Prior Applications</u>			
<u>Requested:</u>			
Fee:	Hrs:	Rate:	Exps:
<u>Approved:</u>		<u>Paid:</u>	
Fee:	Exps:	Fee:	Exps:
<u>Holdback:</u>			

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION**

In re: **Case No. 9:08-bk-04360-MGW**
ULRICH FELIX ANTON ENGLER, **Chapter 7**
PRIVATE COMMERCIAL OFFICE, INC. and **(Substantively Consolidated)**
PCO CLIENT MANAGEMENT, INC.,
Debtors./

**KAPILAMUKAMAL'S FINAL FEE APPLICATION FOR ALLOWANCE AND
PAYMENT OF COMPENSATION & REIMBURSEMENT OF EXPENSES
AS ACCOUNTANTS FOR THE CHAPTER 7 TRUSTEE FOR
THE PERIOD MAY 1, 2014 THROUGH NOVEMBER 28, 2016**

Soneet R. Kapila, CPA and the CPA firm of KapilaMukamal ("Kapila" or the "Applicant"), as accountants for Robert E. Tardif, Jr., Chapter 7 Trustee (the "Trustee") of the Debtors, Ulrich Felix Anton Engler, Private Commercial Office, Inc. and PCO Client Management, Inc., ("Debtors") for final compensation of fees for services rendered and costs incurred in this Chapter 7 proceeding.

On October 22, 2008, this Court entered its Order on Application to Employ Soneet R. Kapila and Kapila & Company, approving my employment and the employment of Kapila & Company ("KCO"), [DE 90], to provide accounting, financial and forensic services relating to the financial transactions of the Debtor consistent with the Trustee's obligations as are set forth in 11 U.S.C. §327.

Effective May 1, 2014, KCO formed a new company operating as KapilaMukamal, LLP ("KM"), and the business of KCO has carried over to KM. KCO ceased providing services as of April 30, 2014, and is an equity partner in KM. On July 25, 2014 this Court entered its Order on Application to Employ Soneet R. Kapila and KapilaMukamal, approving my employment and the employment of Kapila Mukamal [DE 1025], nunc pro tunc to May 1, 2014. KCO has filed its final fee application for services rendered through April 30, 2014.

I am a founding partner of KM, together with Barry E. Mukamal.

This application is filed pursuant to 11 U.S.C. § 330 and Bankruptcy Rule 2016, and meets all of the requirements set forth in the Guidelines incorporated in Local Rule 201691(B)(1). The exhibits attached to this application, pursuant to the Guidelines, are:

Exhibits 1-A and 1-B- Summary of Professional and Paraprofessional Time.

Exhibit 2 - Summary of Requested Reimbursement of Expenses.

Exhibit 3 - The Applicant's complete time records, in chronological order, by activity code category, for the time period covered by this application. The requested fees are itemized to the tenth of an hour¹.

1. CASE NARRATIVE

On March 31, 2008 (hereinafter the "Petition Date"), Reinhard Muller, Klaus Wolfschmidt and Anneliese Schmitt filed involuntary petitions for liquidation under Chapter 7 of the United States Bankruptcy Code against Ulrich Felix Anton Engler a/k/a Richie Engler ("Engler") and Private Commercial Office, Inc. ("PCO") in the United States Bankruptcy Court, Middle District of Florida, Fort Myers division (the "Court"), commencing case numbers 9:08-bk-04360-ALP and 9:08-bk-04365-ALP, respectively.

Robert E. Tardif, Jr., (the "Trustee") was appointed and currently serves as the permanent Chapter 7 Trustee for both Engler and PCO.

On June 24, 2008, the Court entered the Order Granting Trustee's Motion For Substantive Consolidation thereby substantively consolidating Engler and PCO under case number 9:08-bk-04360-ALP.

On October 22, 2008, the Court entered an order authorizing the Employment of Soneet R. Kapila, CPA and the CPA firm of Kapila & Company as accountants for the Trustee (C.P. #90).

On February 10, 2010, the Trustee filed a motion to substantively consolidate non-debtor, PCO Client Management, Inc. ("PCOM") with and into the Debtors' bankruptcy estates *Nunc Pro*

¹ There is one time entry included in Applicant's First Interim Fee Application [DE 160] which does not meet this criteria.

Tunc to March 31, 2008 and on April 23, 2010 the motion was granted. Engler together with PCO and PCOM are collectively referred to as the “Engler Entities”.

As of September 27, 2011, 1,225 Proofs of Claim in the aggregate amount of \$313,132,754.01 (consisting of general unsecured claims in the amount of \$277,086,111.65 and secured claims in the amount of \$36,046,642.36) were filed in the Engler bankruptcy proceeding and 210 Proofs of Claim in the aggregate amount of \$205,085,382.63 (consisting of general unsecured claims in the amount of \$169,658,251.00, secured claims in the amount of \$35,416,816.63 and priority claims in the amount of \$10,315.00) were filed in the PCO bankruptcy proceeding.

The Applicant believes that the requested fees, of \$108,504.40 for 465.10 hours worked (blended rate of \$233.29), are reasonable considering the twelve factors enumerated in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714 (5th Circuit 1974), made applicable to bankruptcy proceedings by In re First Colonial Corp. of America, 544 F.2d 1291 (5th Cir. 1977), as follows:

2. **THE TIME AND LABOR REQUIRED:**

Exhibits 1-3 illustrate the time and labor required for this engagement. The time expended by the Applicant for accounting services furnished to the Trustee as appears on Exhibit “1-A” does not reflect and cannot reflect all of the time actually expended by the Applicant. Many telephone calls, routine correspondence, requests by creditors regarding the status of the case and their individual claims cannot be reduced to time recordation and would increase the amount of time expended by the Applicant in this case.

3. **THE NOVELTY AND DIFFICULTY OF THE SERVICES RENDERED:**

This proceeding presented several matters that required the services and skill of an experienced forensic accountant.

4. **THE PRECLUSION OF OTHER EMPLOYMENT BY THE PROFESSIONAL DUE TO THE ACCEPTANCE OF THE CASE:**

The Applicant has not been precluded from other engagements because of its employment by the Trustee in this proceeding. Had the Applicant not accepted this matter, it would have devoted its time to other matters for which it would have been compensated by clients on a current monthly basis.

5. **THE CUSTOMARY FEE:**

The Applicant rendered services at its customary hourly rate, more fully set forth on the attached exhibits, and such customary hourly rate is competitive within the bankruptcy practice in the community, and in some instances, lower than rates billed by the Applicant to other clients.

The hourly rate charged for professionals who worked on this bankruptcy are as follows:

<u>Name</u>	<u>Title</u>	<u>Billed per Hour²</u>
Soneet R. Kapila	Partner	\$530
Lesley Johnson	Partner/Tax	\$412/420
Sherry M. Bennett	Partner	\$380/396
Suruchi Banez	Principal	\$286
Kathy Foster	Tax Consultant	\$272/294
Shantel Thomas	Forensic Consultant	\$240/270
Paul Kluemper	Tax Consultant	\$250
Bernadette Lombardo	Consultant	\$190
Kevin McCoy	Principal	\$174/190/330
Mark Parisi	Consultant	\$170
April Barrios	IT Analyst	\$130
Ky Johnson	Forensic Analyst	\$100/150
Jason Wechter	Forensic Analyst	\$100

² Fees are adjusted throughout the proceedings of the case.

6. **TIME LIMITATIONS IMPOSED BY THE CLIENT OR OTHER CIRCUMSTANCES:**

The Applicant's services have been rendered timely and in an efficient manner and facilitated the efficient administration of these proceedings.

7. **THE EXPERIENCE, REPUTATION & ABILITY OF THE APPLICANT:**

The Trustee has looked to Kapila for an extensive and full range of insolvency accounting services. The Applicant possesses credentials of the highest order in providing such accounting services, especially as they relate to debtors in bankruptcy. It is especially skilled in business reorganization, business analysis, and issues of insolvency accounting, asset identification and recovery, insolvency taxation, tax compliance and other creditors' rights matters in this area of practice.

The outstanding professionalism with which the Applicant has carried out its important role has contributed significantly to the efficient and effective administration of the estate as more fully demonstrated in the following discussion.

The Applicant has demonstrated a high degree of skill in bankruptcy matters, accounting practices, business practices and management, as well as investigatory and other accounting skills in conjunction with performing its services in these proceedings.

8. **THE UNDESIRABILITY OF THE CASE:**

The representation of the Trustee and of this case was not undesirable.

9. **THE LEGAL STANDARD:**

The applicable legal standard for compensation under 11 U.S.C. § 330 is based on the time, nature, extent and value of the Applicant's services, as well as the cost of comparable services other than in a case under Title 11. Therefore, it is respectfully requested that the Court consider the reasonableness of the fees requested by the Applicant.

10. **CATEGORIES:**

Tax Services

The Trustee has an obligation to ensure full compliance with numerous tax filings imposed on the Estate, including corporate income tax filings for federal and state purposes. During the period covered by this application, the Applicant performed detailed tax services for the Trustee. The services have included assistance in providing the financial information needed by the Trustee to comply with regulatory tax matters. The Debtor's financial records were unavailable. Applicant expended significant effort in completing the required tax returns without adequate historical financial records.

The Applicant prepared the tax returns required to be filed by the Trustee with governmental units for the years 2013, 2014 & 2015, including the following:

- Read select pleadings regarding Trustee's settlements and transactions effective during calendar years 2013, 2014 and 2015.
- Research tax information regarding real properties received as part of Trustee's settlement(s) and subsequently sold by the individual bankruptcy estate.
- Annual update of individual estate's net operating loss carryover.
- Preparation of 2013, 2014 and final 2015 federal and state of Florida corporation income tax returns, Forms 1120 and F-1120, for PCO Client Management, Inc. and Private Commercial Office, Inc., the Debtor's wholly-owned corporations that are part of the estate due to substantive consolidation.
- Summarize Trustee's annual transactions and settlements for calendar year 2013, 2014 and 2015, including review of history of real estate received during each of those years and subsequently sold.
- Calculation of final year cancellation of debt income excludable and reportable on Form 982.

- Calculation of 2015 accruals necessary to file a final tax return for the individual estate.
- Preparation of 2013, 2014 and 2015 Forms 1041, U. S. Income Tax Return for Estates and Trusts, including detailed tax disclosures, power of attorney and request for prompt determination of tax liability under Bankruptcy Code Section 505(b).
- Preparation of 2011 and 2013 Forms 66, Idaho income tax returns, to report estate's disposition of Idaho real estate

Preference/Fraudulent Transfer Analysis:

During April 2010, armed with the analyses and corresponding banking documentation prepared by the Applicant, the Trustee filed over 150 adversary complaints with the Court to avoid and recover fraudulent transfers and unjust enrichment under §§ 544,548 and 550 of the United States Bankruptcy Code and Chapter 726 of the Florida Statutes. Additionally, on or around the same time, Special European Counsel filed suit against approximately 140 European individuals/entities who received funds in excess of funds invested in the Engler Entities. The domestic together with the European actions are herein collectively referred to as the "Fraudulent Transfer Actions".

During the Application Period, the Applicant assisted the Trustee with the review and financial analysis of the numerous responses, settlement offers and supporting documentation received by Counsel from the defendants of the Fraudulent Transfer Actions. Specifically, the Applicant performed the following tasks with regard to the additional information received:

- Review and financial analysis of the documentation provided by the defendants substantiating the funds invested in and withdrawn from the Engler Entities.
- Traced the banking documentation provided by the defendants including, but not limited to, account statements, wire transfer advices and cancelled checks to the

transactional reconstruction of the banking activity of the Engler Entities encompassing over 29,000 transactions and as described in greater detail in the Applicant's First Interim Fee Application.

- Reported any necessary adjustments to the net funds (funds received less funds disbursed) invested by the defendants in the Engler Entities to Counsel in order to facilitate the appropriate legal action by Counsel.

As a result of the Applicant's efforts, as of the date of filing this Application, all Fraudulent Transfer Actions have been resolved.

Litigation Support:

This case was complex and required the Applicant's skill and resources in support of the highly litigious claims brought by the Trustee in certain adversaries. The Applicant provided and attended to numerous tasks and functions including the following:

- Preparation of several Expert Reports of findings related to insolvency, Ponzi and fraudulent transfers;
- Preparation of affidavits;
- Attended to hearings and conferences with the Trustee and Trustee's counsel in support of the litigation claims.

Claims Analysis

The Applicant was tasked with reviewing, analyzing and compiling a claims database that consisted of 10 group claims comprising over 4,000 individual claims and over 1,400 individually filed claims. The in-depth analysis required filed claim amounts to be:

- Reconciled against the Debtors bank records,
- Translated from German or another foreign language to English,
- Converting from foreign currencies to the US dollar,
- Removing duplicate claims filed as individual and group claims

- Identifying net winners and thereby eliminating the claimed amount,
- Identifying interest included in the filed claim amount, and
- Coordinated with the Trustee and Trustee's counsel to prepare and maintain the claim database.

Fee Application

With regard to Fee Applications, before any fee application is presented to the Court, it must be drafted, checked against the contemporaneous time records, and verified for compliance with applicable legal requirements. This fee application is believed to be in full conformity with the Administrative Order. The Applicant has not included all the time of senior professionals which is necessarily required in the preparation of this fee application. However, the time of some administrative personnel has been incorporated.

11. **CASE STATUS:**

All monies have been received and this case is ready to close.

WHEREFORE, The Applicant seeks a final award of **fees in the amount of \$108,504.40** and **costs in the amount of \$1,070.93**, for a total amount of \$109,575.33.

Certification

1. I have been designated by KapilaMukamal (the "Applicant") as the professional with responsibility in this case for compliance with the "Guidelines for Fee Applications for Professionals in the Southern District of Florida in Bankruptcy Cases" (the "Guidelines").

2. I have read the Applicant's application for compensation and reimbursement of expenses (the "Application"). The application complies with the Guidelines, and the fees and expenses sought fall within the Guidelines, except as specifically noted in this certification and described in the application.

3. The fees and expenses sought are billed at rates and in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant's clients.

4. In seeking reimbursement for the expenditures described on Exhibit 2, the

Applicant is seeking reimbursement only for the actual expenditure and has not marked up the actual cost to provide a profit or to recover the amortized cost of investment in staff time or equipment or capital outlay (except to the extent that the Applicant has elected to charge for in-house photocopies and outgoing facsimile transmissions at the maximum rates permitted by the Guidelines).

5. In seeking reimbursement for any service provided by a third party, the Applicant is seeking reimbursement only for the amount actually paid by the Applicant to the third party.

6. The following are the variances with the provisions of the Guidelines, the date of each court order approving the variance, and the justification for the variance: N/A

Dated: November 29, 2016

By: /s/Soneet R. Kapila
Soneet R. Kapila, C.P.A.
KapilaMukamal, CPA'S
Forensic Accountants and Advisors
1 SE 3rd Ave, Ste 2150
Miami, FL 33131
Telephone: (786) 517-5771

ULRICH FELIX ANTON ENGLER, PRIVATE COMMERCIAL OFFICE, INC.

AND PCO CLIENT MANAGEMENT, INC.

CASE NO: 9:08-BK-04360-MGW

KAPILAMUKAMAL'S FINAL FEE APPLICATION

SUMMARY OF PROFESSIONAL & PARAPROFESSIONAL TIME

FOR THIS TIME PERIOD ONLY

MAY 1, 2014 THROUGH NOVEMBER 28, 2016

Name	Year Licensed/ Experience	Hours	Actual Rate	Total Billed
SONEET KAPILA, CPA*, CFF, CIRA, CFE, PARTNER	1983	33.90	530	17,967.00
LESLEY JOHNSON, CPA*, CIRA, PARTNER/TAX	1984	13.60	412/420 ¹	5,638.40
SHERRY M. BENNETT, CPA*, CIRA, CFF, PARTNER,	1991	52.80	380/396 ¹	20,112.00
SURUCHI BANEZ, CPA*, CIRA, CFE, PRINCIPAL	2004	0.80	286	228.80
KATHY FOSTER, TAX CONSULTANT	30 YEARS	16.60	272/294 ²	4,697.80
SHANTEL THOMAS, CPA*, CIRA, FORENSIC CONSULTANT	2007	7.60	270	2,052.00
PAUL KLUEMPER, CPA**, CIRA, TAX CONSULTANT	1991	10.00	250	2,500.00
BERNADETTE LOMBARDO, CPA, CFE, CONSULTANT	2011	1.40	190	266.00
KEVIN MCCOY, CPA*, CFE, CIRA, PRINCIPAL	2012	95.70	174/190 ¹ /330 ³	18,081.40
MARK PARISI, CPA*, CFE, CONSULTANT	2012	163.60	170/186 ¹	29,732.00
JOAN ZEILER, PARAPROFESSIONAL	25 YEARS	1.60	150	240.00
KRYSTLE THRASHER, PARAPROFESSIONAL	8 YEARS	1.00	140	140.00
NANCY O'DONNELL, PARAPROFESSIONAL	34 YEARS	2.00	140	280.00
APRIL BARRIOS, IT ANALYST	7 YEARS	0.50	130	65.00
NICOLE PITA, PARAPROFESSIONAL	13 YEARS	0.80	130	104.00
KY JOHNSON, FORENSIC ANALYST	3 YEARS	6.30	100/150 ²	710.00
JASON WECHTER, FORENSIC ANALYST	1 YEAR	56.90	100	5,690.00
		465.10	233.29	108,504.40

Report Totals

CPA - Certified Public Accountant
CIRA - Certified Insolvency & Restructuring Advisor
CFE - Certified Fraud Examiner
CFF - Certified in Financial Forensics

* Regulated by the State of Florida
** Regulated by the State of Indiana

¹ Rate adjustment effective January 1, 2015
² Rate adjustment effective January 1, 2016
³ Rate adjustment effective October 1, 2016

ULRICH FELIX ANTON ENGLER, PRIVATE COMMERCIAL OFFICE, INC.

AND PCO CLIENT MANAGEMENT, INC.

CASE NO: 9:08-BK-04360-MGW

KAPILAMUKAMAL'S FINAL FEE APPLICATION

SUMMARY OF PROFESSIONAL & PARAPROFESSIONAL TIME BY

ACTIVITY CODE CATEGORY FOR THIS TIME PERIOD ONLY

MAY 1, 2014 THROUGH NOVEMBER 28, 2016

Position	Name	Hours	Blended Rate	Total Billed
Time				
TAX SERVICES - PREPARE FORMS				
PARTNER/TAX	LESLEY JOHNSON	12.80	414.25	5,302.40
TAX CONSULTANT	KATHY FOSTER	16.60	283.00	4,697.80
SENIOR CONSULTANT	PAUL KLUEMPER	10.00	250.00	2,500.00
SENIOR CONSULTANT	BERNADETTE LOMBARDO	1.40	190.00	266.00
CONSULTANT	MARK PARISI	4.50	170.00	765.00
FORENSIC ANALYST	KY JOHNSON	5.40	114.81	620.00
TAX SERVICES - PREPARE FORMS Totals		50.70		14,151.20
TAX SERVICES - ADVISORY				
PARTNER/TAX	LESLEY JOHNSON	0.20	420.00	84.00
TAX SERVICES - ADVISORY Totals		0.20		84.00
PREFERENCE/FRAUDULENT TRANSFER				
PARTNER	SONEET KAPILA	26.90	530.00	14,257.00
PARTNER	SHERRY M. BENNETT	48.10	380.63	18,308.40
PRINCIPAL	SURUCHI BANEZ	0.80	286.00	228.80
PRINCIPAL	KEVIN MCCOY	36.10	181.14	6,539.00
CONSULTANT	MARK PARISI	4.40	170.00	748.00
PARAPROFESSIONAL	KRYSTLE THRASHER	1.00	140.00	140.00
PREFERENCE/FRAUDULENT TRANSFER Totals		117.30		40,221.20
CLAIMS ADMIN / OBJECTION				
PARTNER	SONEET KAPILA	7.00	530.00	3,710.00
PARTNER	SHERRY M. BENNETT	2.80	382.29	1,070.40
SENIOR CONSULTANT	SHANTEL THOMAS	7.60	270.00	2,052.00
PRINCIPAL	KEVIN MCCOY	52.00	186.12	9,678.40
CONSULTANT	MARK PARISI	153.90	181.96	28,003.00
IT ANALYST	APRIL BARRIOS	0.50	130.00	65.00
FORENSIC ANALYST	JASON WECHTER	56.90	100.00	5,690.00
FORENSIC ANALYST	KY JOHNSON	0.90	100.00	90.00
CLAIMS ADMIN / OBJECTION Totals		281.60		50,358.80
TIME ANALYSIS				
PARTNER/TAX	LESLEY JOHNSON	0.60	420.00	252.00
PARTNER	SHERRY M. BENNETT	1.90	385.89	733.20
CONSULTANT	MARK PARISI	0.80	270.00	216.00
PRINCIPAL	KEVIN MCCOY	7.60	245.26	1,864.00
PARAPROFESSIONAL	JOAN ZEILER	1.60	150.00	240.00
PARAPROFESSIONAL	NANCY O'DONNELL	2.00	140.00	280.00
PARAPROFESSIONAL	NICOLE PITA	0.80	130.00	104.00

CASE NO: 9:08-BK-04360-MGW
KAPILAMUKAMAL'S FINAL FEE APPLICATION
SUMMARY OF PROFESSIONAL & PARAPROFESSIONAL TIME BY
ACTIVITY CODE CATEGORY FOR THIS TIME PERIOD ONLY
MAY 1, 2014 THROUGH NOVEMBER 28, 2016

Position	Name	Hours	Blended Rate	Total Billed
TIME ANALYSIS Totals		15.30		3,689.20
Time Totals		465.10		108,504.40
Report Totals		465.10	233.29	108,504.40

ULRICH FELIX ANTON ENGLER, PRIVATE COMMERCIAL OFFICE, INC.

AND PCO CLIENT MANAGEMENT, INC.

CASE NO: 9:08-BK-04360-MGW

**KAPILAMUKAMAL'S FINAL FEE APPLICATION
SUMMARY OF REQUESTED REIMBURSEMENT OF
EXPENSES FOR THIS TIME PERIOD ONLY
MAY 1, 2014 THROUGH NOVEMBER 28, 2016**

1.	Filing Fees	0.00
2.	Process Service Fees	0.00
3.	Witness Fees	0.00
4.	Court Report and Transcripts	0.00
5.	Lien and Title Searches	
6.	Photocopies	
	a. In-House (2173 @ 0.2000)	434.60
	b. Outside Copies (0 @ 0.0000)	0.00
7.	Postage	37.96
8.	Overnight Delivery Charges	
	a. Express Mail	0.00
	b. Overnight Delivery	0.00
9.	Outside Courier/Messenger Services	0.00
10.	Long Distance Telephone Charges	208.37
11.	Long Distance Facsimile Charges	0.00
12.	Computerized Research	0.00
13.	Out of District Travel	
	a. Mileage	0.00
	b. Parking	0.00
	c. Airfare	0.00
	d. Accomodations	0.00
	e. Car Rental Gas	0.00
	f. Tolls	0.00
	g. Meals	0.00
	h. Taxi	0.00
	i. Car Rental	0.00
14.	Other Permissible Expenses (must specify & justify)	
	a. Virtual Data Room	0.00
	b. Supplies	0.00
	c. Internet Hosting (Web Site)	0.00
	d. Advertising	0.00
	e. Storage	0.00
	f. Computer Supply Charges	0.00
	g. Locksmith	0.00
	h. Lacerte	307.00
	i. Pacer	83.00
	j. Outside Computer Services	0.00
	k. Tax Return Prep, Vendor Cost	0.00
	l. Domain Site Renewals	0.00
	m. Outside Services	0.00
	n. Payments Made For Clients	0.00
	o. Cost Allocation	0.00
	p. Miscellaneous	0.00

TOTAL EXPENSE REIMBURSEMENT REQUESTED

1,070.93

*KapilaMukamal, LLP**Exhibit 3***Billing Worksheet**

Monday, November 28, 2016

May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
Time							
TAX SERVICES - PREPARE FORMS							
MCP	105	05/21/14	170.00	3.10	527.00	ANALYSIS OF 2013 TRANSACTIONS FOR THE PURPOSE OF PREPARING RETURN.	
MCP	105	06/13/14	170.00	1.40	238.00	CONTINUE TO PREPARE ENGLER ESTATE TAX RETURN FOR 2013 AND UPDATE FORMS 2 SUMMARY.	
BLL	106	06/28/14	190.00	1.40	266.00	REVIEW M PARISI FORM 2 SUMMARY. REPLICATE AND MAKE ADJUSTMENTS. DRAFT LIST OF ITEMS THAT NEED REVIEW.	
LJJ	103	08/07/14	412.00	1.60	659.20	REVIEW FORMS 2 SUMMARY FOR 2013 AND CONFIRM NO ACTIVITY WITH CORPORATIONS IN ESTATE.	
LJJ	103	08/13/14	412.00	2.60	1,071.20	REVIEW AND REVISE 2013 ACCOUNTING	
LJJ	103	08/13/14	412.00	1.80	741.60	RESEARCH AND PREPARATION OF 2011 ID TAX RETURN	
PDK	103	08/14/14	250.00	3.30	825.00	REVIEW BANKRUPTCY FORMS 1 & 2. REVIEW FORMS 2 SUMMARY SHEET. TRANSFER 2012 TAX DETAIL IN LACERTE TO 2013. PREPARE 2013 FEDERAL BANKRUPTCY ESTATE TAX RETURN. PREPARE POA FORM 2848, PREPARE FORM 8275 DISCLOSURE STMT, PREPARE STMT A & B. PREPARE IRS PROMPT DETERMINATION LETTER REQUEST.	
PDK	110	08/15/14	250.00	2.30	575.00	PREPARE PCO CLIENT MANAGEMENT, INC. 2013 FEDERAL AND FLORIDA CORPORATE TAX RETURNS. PREPARE POA FORM 2848, PREPARE FORM 8275 DISCLOSURE STATEMENT. PREPARE INFORMATION STMTS A&B, PREPARE FEDERAL & FL PROMPT DETERMINATION LETTER REQUESTS. PREPARE TAX RETURN CONTROL SHEET.	
PDK	110	08/15/14	250.00	2.20	550.00	PREPARE PRIVATE COMMERCIAL OFFICE, INC 2013 FEDERAL AND FLORIDA CORPORATE TAX RETURNS, PREPARE POA FORM 2848, PREPARE FORM 8275 DISCLOSURE STATEMENT, PREPARE INFORMATION STATEMENTS A&B, PREPARE FEDERAL AND FLORIDA PROMPT DETERMINATION REQUEST LETTERS. PREPARE TAX RETURN CONTROL SHEET.	
KJJ	145	08/20/14	100.00	0.40	40.00	ASSEMBLED TAX RETURN (FORM 66)	
LJJ	110	08/20/14	412.00	0.80	329.60	REVIEW 1120 AND F-1120 FOR PCO	
LJJ	110	08/20/14	412.00	0.80	329.60	REVIEW PRIVATE OFFICE 1120 AND F-1120	
PDK	110	08/21/14	250.00	0.80	200.00	FINALIZE PCO CLIENT MANAGEMENT 2013 FEDERAL CORPORATION TAX RETURN, PROMPT DETERMINATION LETTER, INSTRUCTION SHEETS FOR TRUSTEE	

Billing Worksheet

Monday, November 28, 2016

May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
PDK	103	08/21/14	250.00	1.40	350.00	FINALIZE ULRICH ENGLER 2013 FEDERAL BANKRUPTCY ESTATE TAX RETURNS. PREPARE ADDITIONAL INFORMATION TO DISCLOSURE STATEMENT B REGARDING FRAUDULENT TRANSFERS/SALE OF PROPERTY AT FMV. PREPARE IDAHO 2013 BANKRUPTCY ESTATE TAX RETURN. PREPARE IDAHO PROMPT DETERMINATION LETTER REQUEST.	
KJJ	145	08/21/14	100.00	0.40	40.00	ASSEMBLED TAX RETURN (FORM 1120, F-1120) - PCO	
KJJ	145	08/21/14	100.00	0.20	20.00	MAILED, SCANNED AND EFILED TAX RETURN (FORM 66)	
LJJ	103	08/21/14	412.00	1.20	494.40	REVIEW TRUSTEE ACCOUNTING AND REVISE	
LJJ	110	08/21/14	412.00	0.20	82.40	FINAL AND SIGN PCO CORPORATION RETURNS	
LJJ	110	08/21/14	412.00	0.20	82.40	FINAL AND SIGN PRIVATE COMM OFFICE CORPORATION RETURNS	
KJJ	145	08/22/14	100.00	1.20	120.00	ASSEMBLED TAX RETURNS (FORM 1120, F-1120, AND FORM 1041) FOR ENGLER BKC AND PCO CLIENT MGMT; MAILED, SCANNED AND EFILED TAX RETURNS FOR ENGLER BKC, PCO CLIENT MGMT, AND PRIVATE COMMERCIAL OFFICE.	
KAF	104	03/02/15	272.00	0.20	54.40	REVIEW TAX FILE FOR EXTENSION PREPARATION AND PREPARE EXTENSION (IF NEEDED)-PCO CLIENT	
KAF	104	03/02/15	272.00	0.10	27.20	REVIEW TAX FILE FOR EXTENSION PREPARATION AND PREPARE EXTENSION (IF NEEDED)-PRIVATE COMM'L	
KAF	106	03/06/15	272.00	0.10	27.20	PREPARE 2014 FORM 1041 EXTENSION PER INFO FROM TRUSTEE	
KAF	110	08/04/15	272.00	0.50	136.00	REVIEW TAX FILES AND PRIOR YEAR TAX RETURNS, REQUEST 2014 TAX INFORMATION FROM TRUSTEE	
KAF	110	08/20/15	272.00	0.10	27.20	FOLLOW-UP WITH TRUSTEE RE: 2014 TAX INFORMATION NEEDED	
KAF	110	08/21/15	272.00	1.40	380.80	PREPARE 2014 1120, F-1120 FOR PCO CLIENT MGT AND PRIVATE COMMERCIAL (2 ENTITIES)	
LJJ	110	08/21/15	420.00	0.30	126.00	REVIEW FORMS 1120 AND F-1120 FOR PCO CLIENT MANAGEMENT	
LJJ	110	08/21/15	420.00	0.30	126.00	REVIEW FORMS 1120 AND F-1120 FOR PRIVATE COMMERCIAL OFFICE	
KJJ	145	08/24/15	100.00	0.60	60.00	PREPARED AND ASSEMBLED FORMS 1120 & F-1120 (FOR PRIVATE COMMERCIAL OFFICE AND PCO CLIENT MGMT)	
KJJ	145	08/25/15	100.00	0.10	10.00	MAILED FORMS 1120 AND F-1120 - FOR PCO CLIENT MGMT AND PRIVATE COMMERCIAL OFFICE	
KAF	106	09/21/15	272.00	0.40	108.80	BEGIN 2014 FORM 1041 PREPARATION	
KAF	106	09/22/15	272.00	5.50	1,496.00	REVIEW AND ANALYZE 2014 TRANSACTIONS FOR PREPARATION OF 2014 FORM 1041 AND ID FORM 66, DISCUSS WITH L. JOHNSON, REVISE ANALYSIS AND PREPARE RETURNS, INCLUDING NOL C/O RESEARCH AND ADJUSTMENT/CORRECTION	
LJJ	103	09/23/15	420.00	1.20	504.00	REVIEW ACCOUNTING AND 2014 FORM 1041	
KJJ	145	09/24/15	100.00	0.60	60.00	PREPARED AND ASSEMBLED FORMS 1041 AND ID 66	
KJJ	145	09/25/15	100.00	0.30	30.00	MAILED FORMS 1041 & ID 66	
LJJ	103	09/25/15	420.00	0.20	84.00	FINAL AND SIGN FORM 1041	
KAF	104	03/08/16	294.00	0.10	29.40	PREPARE 2015 EXTENSIONS	
KAF	110	08/05/16	294.00	1.10	323.40	PULL COURT PAPERS AND REVIEW, SET UP 2015 TAX FILES AND LETTERS/STATEMENTS, EMAIL TO TRUSTEE FOR CURRENT FORMS 1 AND 2	

Billing Worksheet

Monday, November 28, 2016

May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
KAF	110	08/18/16	294.00	1.00	294.00	CONTINUE AND COMPLETE 2015 TAX RETURN PREPARATION - PCO CLIENT & PRIVATE COMM'L	
KJJ	145	08/18/16	150.00	0.90	135.00	PREPARED AND ASSEMBLED FORMS 1120 AND F-1120 - FOR PRIVATE COMMERCIAL OFFICE AND PCO CLIENT MANAGEMENT	
LJJ	110	08/18/16	420.00	0.30	126.00	REVIEW 2015 FORMS 1120 AND F1120 FOR PCO	
LJJ	110	08/18/16	420.00	0.30	126.00	REVIEW 2015 FORMS 1120 AND F1120 FOR PRIVATE COMMERCIAL OFFICE	
KJJ	145	08/22/16	150.00	0.10	15.00	MAILED FORMS 1120 & F-1120 - FOR PCO CLIENT MANAGEMENT AND PRIVATE COMMERCIAL OFFICE	
KAF	110	08/24/16	294.00	0.20	58.80	EMAIL FROM CLIENT RE: 2015 TAX RETURNS FOR PCO AND PRIVATE CLIENT S/B FINAL. ADVISE CLIENT TO CHECK "FINAL" BOX ON TAX RETURNS AND FILE. REMOVE 2016 RETURNS FROM TAX CONTROL AND NOTE 2015 FINAL IN TAX FILES.	
KAF	106	09/23/16	294.00	0.80	235.20	BEGIN PREPARATION OF 2015 TAX RETURN	
KAF	106	09/26/16	294.00	5.10	1,499.40	CONTINUE AND COMPLETE 2015 FINAL TAX RETURN PREPARATION	
LJJ	103	09/27/16	420.00	0.80	336.00	REVIEW OF ACCOUNTING AND FINAL FORM 1041	
KJJ	145	09/28/16	150.00	0.60	90.00	PREPARED, ASSEMBLED AND MAILED FORM 1041	
LJJ	103	09/28/16	420.00	0.20	84.00	FINAL AND SIGN FORMS 1041	
TAX SERVICES - PREPARE FORMS Totals				50.70	14,151.20		
TAX SERVICES - ADVISORY							
LJJ	155	08/19/16	420.00	0.20	84.00	FINALIZE AND SIGN 1120 F1120 FOR PCO AND PROFESSIONAL OFFICE.	
TAX SERVICES - ADVISORY Totals				0.20	84.00		
PREFERENCE/FRAUDULENT TRANSFER							
SRK	599	05/01/14	530.00	1.20	636.00	LESTI MATTER - BEGIN READING DEPOSITION TRANSCRIPT	
SMB	599	05/05/14	380.00	0.70	266.00	READ AND RESPOND TO EMAILS RE: KAPILA REPORT AND MOST RECENT AFFIDAVIT IN CLASS ACTION MATTER WITH WELLS FARGO	
KLT	599	05/05/14	140.00	1.00	140.00	PREPARE ERRATA SHEET FROM S. KAPILA'S DEPOSITION	
SRK	599	05/05/14	530.00	3.70	1,961.00	REVIEW S. KAPILA DEPOSITION FOR ERRATA	
SRK	599	05/05/14	530.00	0.80	424.00	READ DEFENDANTS MOTION TO EXCLUDE/STRIKE SRK TESTIMONY	
SRK	599	05/05/14	530.00	0.40	212.00	REVIEW EMAILS FROM N. MANDEL REGARDING MOTION TO DISQUALIFY S. KAPILA TESTIMONY	
SMB	599	05/06/14	380.00	0.20	76.00	CONTINUED EMAILS WITH COUNSEL AND S. KAPILA RE: AFFIDAVIT, EXPERT REPORT AND DEPOSITION RELATED TO CLASS ACTION MATTER	
SRK	599	05/06/14	530.00	0.20	106.00	ATTEND TO EMAILS WITH COUNSEL	
SMB	599	05/07/14	380.00	5.70	2,166.00	MEETINGS WITH S. KAPILA AND CONFERENCE CALLS WITH COUNSEL TO DISCUSS CLASS ACTION MATTER RE: WELLS FARGO. FOLLOW UP ANALYSIS OF TIMING OF TRANSFERS AND DISCUSS FURTHER WITH COUNSEL AND S. KAPILA. BEGIN READING S. KAPILA DEPOSITION TRANSCRIPT IN SAME MATTER.	

Billing Worksheet

Monday, November 28, 2016

May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
SRK	599	05/07/14	530.00	1.10	583.00	TELEPHONE CALL WITH N. MANDEL, S. DAVIDSON, AND S. BENNETT ON LESTI MATTER REGARDING ANALYSIS AND RESPONSE TO MOTION TO DISQUALIFY S. KAPILA; FOLLOW UP DISCUSSION WITH S. BENNETT	
SMB	599	05/08/14	380.00	6.20	2,356.00	FINALIZE READING OF S. KAPILA DEPOSITION IN WELLS FARGO MATTER AND DOCUMENTING COMMENTS.	
SMB	599	05/09/14	380.00	0.60	228.00	TELECONFERENCE WITH COUNSEL RE: PONZI REPORT AND WELLS FARGO CLASS ACTION MATTER	
MCP	599	05/12/14	170.00	0.70	119.00	PREPARE BINDER FOR SECOND AMENDMENT TO CLASS ACTION LAWSUIT.	
SMB	599	05/12/14	380.00	1.40	532.00	COMPILE NOTES ON S. KAPILA DEPOSITION AND DISCUSS WITH S. KAPILA. DISCUSS CLASS ACTION MEMBERS WITH S. KAPILA. PREPARE FOR CALL WITH COUNSEL RE: WELLS FARGO MATTER	
SMB	599	05/12/14	380.00	2.50	950.00	TELECONFERENCE WITH COUNSEL RE: WELLS FARGO MATTER AND FOLLOW UP MEETING WITH S. KAPILA.	
SMB	599	05/12/14	380.00	2.60	988.00	READ DEPOSITION TRANSCRIPT RELATED TO METHODOLOGY OF WELLS FARGO CLASS MEMBERS FOR DISCUSSIONS WITH S. KAPILA AND UPCOMING TELECONFERENCE WITH COUNSEL. READ AND RESPOND TO VARIOUS EMAIL REQUESTS FROM COUNSEL RE: WELLS FARGO MATTER	
SRK	599	05/12/14	530.00	3.20	1,696.00	LESTI MATTER: PREPARATION WITH S. BENNETT (0.9); TELEPHONE CONFERENCE WITH N. MANDEL, STUART, S. BENNETT (1.5); FOLLOW UP DISCUSSION WITH S. BENNETT AND RELATED CLIENTS (0.8)	
MCP	599	05/13/14	170.00	0.90	153.00	COMPARE INVESTORS FROM FIRST DECLARATION TO SECOND DECLARATION FOR REQUEST BY COUNSEL.	
MCP	599	05/13/14	170.00	0.70	119.00	SEARCH FOR CHECKS BY A FUCHS AND EXAMINE NET WINNERS.	
SMB	599	05/13/14	380.00	4.70	1,786.00	DISCUSS DEPOSITION TRANSCRIPT IN WELLS FARGO MATTER WITH S. KAPILA; ATTEND CONFERENCE CALL WITH COUNSELS RE: WELLS FARGO MATTER; READ AND RESPOND TO VARIOUS EMAIL INQUIRIES FROM COUNSEL; DRAFT RESPONSE RE: PROPOSED CLASS MEMBER TABULATION	
SRK	599	05/13/14	530.00	1.60	848.00	REVIEW S. KAPILA DEPOSITION TO ASSIST COUNSEL (0.6); TELEPHONE CALL WITH N. MANDEL, R. ELGIDELY, AND S. BENNETT (0.4); DRAFT PARAGRAPH REGARDING CLARIFICATION OF METHODOLOGY (0.6)	
MCP	599	05/14/14	170.00	0.70	119.00	RESPOND TO COUNSEL QUESTIONS RE: MOTION TO STRIKE.	
SMB	599	05/14/14	380.00	2.10	798.00	EMAILS AND TELECONFERENCE WITH COUNSEL RE: WELLS FARGO CLASS ACTION MATTER	
SRK	599	05/14/14	530.00	1.80	954.00	READ DRAFT RESPONSE DAUBERT MOTION TO EXCLUDE S. KAPILA TESTIMONY AND NUMEROUS RELATED EMAILS	
SMB	599	05/15/14	380.00	0.80	304.00	FINALIZE COMMENTS AND REVIEW OF RESPONSE TO MOTION TO DISMISS EXPERT REPORT IN WELLS FARGO MATTER	
SRK	599	05/15/14	530.00	0.70	371.00	FINALIZE DAUBERT RESPONSE	
SRK	599	12/13/14	530.00	0.40	212.00	BEGIN REVIEWING ALAN BARBEE'S CLOSING EXPERT REPORT	
SMB	599	12/15/14	380.00	2.90	1,102.00	READ AND ANALYZE ISSUES IN WELLS FARGO EXPERTS REPORT (A. BARBEE). DISCUSS WITH K. MCCOY	

Billing Worksheet

Monday, November 28, 2016

May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
KM	599	12/15/14	174.00	1.70	295.80	TELECONFERENCE WITH S BENNETT TO REVIEW DEFENDANT'S EXPERT REPORT, S KAPILA'S EXPERT REPORTS AND DECLARATION, AND METHODOLOGY USED TO PREPARE EXHIBITS TO DECLARATION.	
KM	599	12/15/14	174.00	3.80	661.20	REVIEWED AND ANALYZED DEFENDANT'S EXPERT REPORT, S KAPILA'S EXPERT REPORTS AND DECLARATION, AND METHODOLOGY USED TO PREPARE EXHIBITS TO DECLARATION. PREPARED SUMMARY OF ASSERTIONS BY A BARBEE (DEFENDANT'S EXPERT) AND PROVIDED REBUTTAL POINTS TO DEFENDANT'S EXPERT REPORT.	
SRK	599	12/15/14	530.00	1.00	530.00	PETRA RICHTER - READ EXPERT REPORT OF ALAN BARBEE DATED 12/12/14	
SRK	599	12/15/14	530.00	0.40	212.00	DISCUSS ALAN BARBEE'S REBUTTAL EXPERT REPORT WITH S. BENNETT	
SKB	599	12/16/14	286.00	0.80	228.80	RESEARCH AND ADDRESS INQUIRIES FROM K. MCCOY REGARDING ACCOUNTING STANDARDS AND GUIDANCE FOR PROFESSIONAL LIABILITY AND DEFENDANT'S EXPERT REPORT.	
SMB	599	12/16/14	380.00	4.90	1,862.00	CONTINUED READING AND ANALYSIS OF A. BARBEE EXPERT REPORT IN WELLS FARGO MATTER AND PREPARATION OF RESPONSE FOR DISCUSSION WITH COUNSEL AND S. KAPILA; DISCUSS RESPONSE WITH K. MCCOY; TELECONFERENCE WITH S. KAPILA AND K. MCCOY TO DISCUSS BARBEE REPORT AND PREPARE FOR CALL WITH COUNSEL	
KM	599	12/16/14	174.00	1.60	278.40	TELECONFERENCE WITH S BENNETT TO REVIEW DEFENDANT'S EXPERT REPORT, AICPA STANDARDS FOR CONSULTING SERVICES AND REBUTTAL MEMO.	
KM	599	12/16/14	174.00	3.70	643.80	REVIEWED DEFENDANT'S EXPERT REPORT, AICPA STANDARDS FOR CONSULTING SERVICES AND REBUTTAL MEMO. UPDATED REBUTTAL MEMO WITH EXCEPTS FROM AICPA STANDARDS FOR CONSULTING SERVICES AND PRACTICE AID CALCULATING LOST PROFITS.	
KM	599	12/16/14	174.00	0.80	139.20	MEETING WITH S KAPILA AND S BENNETT TO REVIEW DEFENDANT'S EXPERT REPORT, AICPA STANDARDS FOR CONSULTING SERVICES AND REBUTTAL MEMO.	
SRK	599	12/16/14	530.00	1.70	901.00	REVIEW OF BARBEE EXPERT REPORT; ANALYZE ISSUES AND APPROPRIATE RESEARCH OF LITERATURE; CONFERENCE WITH S. BENNETT AND K. MCCOY RE SAME AND PREPARE FOR RESPONSE AND TELEPHONE CONFERENCE WITH COUNSEL	
KM	599	12/17/14	174.00	0.40	69.60	TELECONFERENCE WITH S BENNETT, S KAPILA, N MANDEL AND D MANDEL TO REVIEW DEFENDANT'S EXPERT REPORT (A BARBEE).	
SMB	599	12/17/14	380.00	0.50	190.00	PREPARE FOR AND ATTEND TELECONFERENCE RE: BARBEE REPORT WITH COUNSEL, S. KAPILA AND K. MCCOY	
SRK	599	12/17/14	530.00	0.70	371.00	LESTI VS WELLS FARGO MATTER - PREPARE FOR MEETING OR CONFERENCE CALL WITH COUNSEL; TELEPHONE CONFERENCE WITH COUNSEL WITH S. BENNETT, N. MANDEL, D. MANDEL, K. MCCOY TO DISCUSS BARBEE EXPERT REPORT	
KM	599	12/19/14	174.00	0.30	52.20	CONFERENCE WITH S KAPILA TO REVIEW BARBEE EXPERT REPORT, AICPA GUIDANCE AND LITERATURE AND PUBLICATIONS RELATED TO PONZI SCHEMES.	

Billing Worksheet

Monday, November 28, 2016

May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
KM	599	12/19/14	174.00	1.30	226.20	CONFERENCE WITH S KAPILA TO REVIEW BARBEE EXPERT REPORT, AICPA GUIDANCE AND LITERATURE AND PUBLICATIONS RELATED TO PONZI SCHEMES.	
KM	599	12/19/14	174.00	1.80	313.20	REVIEWED, RESEARCHED AND ANALYZED BARBEE EXPERT REPORT, AICPA GUIDANCE AND LITERATURE AND PUBLICATIONS RELATED TO PONZI SCHEMES.	
KM	599	12/19/14	174.00	0.90	156.60	TELECONFERENCE WITH S BENNETT, S KAPILA, B ELGIDELY, S DAVIDSON TO REVIEW WELLS FARGO MATTER.	
MCP	599	12/19/14	170.00	1.40	238.00	REVIEW AND DETERMINE COUNTRIES OF 1770 INVESTORS.	
KM	599	12/19/14	174.00	0.20	34.80	TELECONFERENCE WITH S BENNETT TO REVIEW WELLS FARGO MATTER.	
SMB	599	12/19/14	380.00	2.10	798.00	DISCUSS A. BARBEE EXPERT REPORT WITH K. MCCOY AND S. KAPILA; TELECONFERENCE WITH COUNSEL TO DISCUSS CLASS ACTION MATTERS - WELLS FARGO	
SRK	599	12/19/14	530.00	1.50	795.00	REVIEW FURTHER ANALYSIS OF BARBEE REPORT WITH S. BENNETT AND K. MCCOY; TELEPHONE CALL WITH N. MANDELL, S. DAVIDSON, B. ELGIDELY, S. BENNETT, AND K. MCCOY TO DISCUSS BARBEE REPORT AND FURTHER CASE MATTERS	
KM	599	12/22/14	174.00	1.40	243.60	TELECONFERENCE WITH S BENNETT TO REVIEW CORRESPONDENCE RE: S KAPILA'S DECLARATION AND EXHIBITS OF APRIL 2014.	
KM	599	12/22/14	174.00	2.10	365.40	REVIEW AND ANALYZE CORRESPONDENCE RE: S KAPILA'S DECLARATION AND EXHIBITS OF APRIL 2014 AND DEFENDANT'S (A BARBEE) EXPERT REPORT.	
SMB	599	12/22/14	380.00	2.60	988.00	ASSIST S. KAPILA AND COUNSEL IN REBUTTAL TO EXPERT REPORT OF A. BARBEE IN WELLS FARGO CLASS ACTION MATTER - READ, REVIEW AND PRELIMINARY RESPONSE TO EMAILS WITH COUNSEL; TELECONFERENCE WITH K. MCCOY TO DISCUSS ISSUES OF REBUTTAL	
SRK	599	12/22/14	530.00	0.80	424.00	REVIEW EMAIL FROM S. DAVIDSON ESQ, RE RESPONSE TO BARBEE REPORT AND PROVIDE COMMENTS TO KAPILA TEAM FOR FURTHER REVIEW	
SMB	599	12/23/14	380.00	0.60	228.00	READ AND RESPOND TO EMAILS FROM COUNSEL RE: AVERAGE NET INVESTOR FUNDS.	
SMB	599	12/26/14	380.00	3.70	1,406.00	CONTINUED REVIEW EMAIL CORRESPONDENCE FROM COUNSEL RE: REBUTTAL TO BARBEE EXPERT REPORT AND DEVELOP RESPONSE	
SMB	599	12/29/14	380.00	1.40	532.00	REVIEW AND RESPOND TO EMAILS WITH COUNSEL RE: WELLS FARGO CLASS ACTION MATTER	
SRK	599	12/29/14	530.00	0.60	318.00	WELLS FARGO LITIGATION – PRELIMINARY REVIEW OF MULTIPLE E-MAILS BETWEEN COUNSEL RE BARBEE REPORT	
KM	599	01/06/15	190.00	2.60	494.00	RESEARCHED AND REVIEWED A BARBEE EXPERT REPORT - DEPOSITION AND TRIAL TESTIMONY, CASES AND PUBLICATIONS RELATED TO PONZI SCHEME. PREPARE MEMO AND SUMMARY OF FINDINGS FOR REVIEW.	
KM	599	01/06/15	190.00	3.30	627.00	RESEARCHED AND REVIEWED GUIDANCE ON CALCULATING NET WINNERS AND LOSERS IN A PONZI SCHEME FROM "THE PONZI BOOK" AND OTHER RELATED PUBLICATIONS. PREPARED MEMO AND SUMMARY OF FINDINGS FOR REVIEW.	

Billing Worksheet
Monday, November 28, 2016
May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
SMB	599	01/06/15	396.00	0.30	118.80	REVIEW MEMO PREPARED BY K. MCCOY RELATED TO BARBEE EXPERT REPORT AND DISCUSS	
KM	599	01/07/15	190.00	0.20	38.00	TELECONFERENCE WITH S BENNETT TO REVIEW CORRESPONDENCE AND DECISION TREE FLOW CHART RE; CLASS MEMBERS IN CLASS ACTION LITIGATION.	
KM	599	01/07/15	190.00	2.20	418.00	PREPARE DECISION TREE FLOW CHART OF IDENTIFICATION OF CLASS ACTION MEMBERS PER S KAPILA'S DECLARATION DATED 4.9.2014. REVIEW DECLARATION AND TTE'S COUNSEL DEFINITION OF CLASS MEMBERS.	
SMB	599	01/07/15	396.00	0.80	316.80	DEVELOP DECISION TREE ON WELLS FARGO CLASS MEMBERS AND DISCUSS WITH K. MCCOY	
SMB	599	01/07/15	396.00	0.80	316.80	REVIEW OF TIME RELATED TO WELLS FARGO MATTER AND DISCUSS WITH K. MCCOY	
SRK	599	01/08/15	530.00	0.80	424.00	REVIEW EMAILS FROM LEGAL COUNSELTEAM AND RESPOND TO S. DAVIDSON WITH DECISION TO REMODEL AND REVIEW EMAIL FROM C. MARTINS RE AMENDED RESPONSES TO BARBEE'S EXPERT REPORT	
KM	599	01/09/15	190.00	0.30	57.00	TELECONFERENCE WITH S BENNETT TO REVIEW EMAILS AND CORRESPONDENCE FROM COUNSEL RE: CLASS MEMBERS AND BARBEE REBUTTAL.	
KM	599	01/09/15	190.00	1.10	209.00	REVIEW AND ATTEND TO CORRESPONDENCE FROM COUNSEL, S KAPILA AND S BENNETT RE: CLASS MEMBERS AND BARBEE REBUTTAL.	
SRK	599	01/09/15	530.00	0.80	424.00	CONTINUED REVIEW OF EMAIL EXCHANGES WITH C. MARTINS' AND B. ELGIDELY; FOLLOW UP WITH KAPILA TEAM RE RESPONSE STRATEGY (0.40); REVIEW FURTHER C. MARTINS' PROPOSED RESPONSE TO BARBEE EXPERT REPORT (0.40)	
KM	599	01/12/15	190.00	1.80	342.00	REVIEWED AND ANALYZED CORRESPONDENCE, S KAPILA'S DECLARATIONS, EXHIBIT 1 AND 2 TO DECLARATION AND REVIEWED CALCULATION OF TRANSACTIONS AFTER JULY 10, 2007.	
KM	599	01/13/15	190.00	1.70	323.00	CONFERENCE WITH S KAPILA TO REVIEW COUNSEL'S CORRESPONDENCE AND REBUTTAL TO BARBEE EXPERT REPORT.	
KM	599	01/13/15	190.00	2.30	437.00	REVIEW AND ANALYZE WORKPAPERS TO S KAPILA'S DECLARATION APRIL 2014. IDENTIFY DEPOSITS AND AMOUNTS IN WACHOVIA AS OF JULY 10, 2007 AND PREPARE SCHEDULE OF SAME. PREPARE RESPONSE TO C MARTIN'S CORRESPONDENCE REQUEST RE: BARBEE REBUTTAL.	
SRK	599	01/13/15	530.00	2.80	1,484.00	REVIEW CHAIN OF COMMUNICATIONS RE RESPONSE TO BARBEE EXPERT REPORT; DISCUSS WITH K. MCCOY; DEVELOP RESPONSES TO SAME FOR C. MARTINS	
KM	599	01/14/15	190.00	0.40	76.00	REVIEWED ANALYZED COUNSEL AND S KAPILA'S COMMENTS AND CORRESPONDENCE RE: BARBEE REBUTTAL.	
KM	599	01/14/15	190.00	0.20	38.00	TELECONFERENCE WITH S BENNETT TO REVIEW COUNSEL AND S KAPILA'S COMMENTS AND CORRESPONDENCE RE: BARBEE REBUTTAL.	
SRK	599	01/14/15	530.00	0.70	371.00	RESPOND TO C. MARTINS' EMAIL RE RESPONSES TO BARBEE REPORT	
PREFERENCE/FRAUDULENT TRANSFER Totals				117.30	40,221.20		

Billing Worksheet

Monday, November 28, 2016

May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.

Time & Expenses Available to be billed

Staff	Activity	Date	Rate	Hrs/Units	Amount	Description
CLAIMS ADMIN / OBJECTION						
MCP	725	05/01/14	170.00	3.20	544.00	REVISE FORMAT OF WORKPAPERS AND BREAK DOWN INTO INDIVIDUAL EXHIBITS.
SST	729	05/01/14	270.00	1.20	324.00	PREPARE MEMO REGARDING FINAL CLAIMS ANALYSIS FOR COUNSEL.
SST	729	05/01/14	270.00	4.40	1,188.00	FINALIZE CLAIMS ANALYSIS AND SEND TO COUNSEL.
KJJ	729	05/12/14	100.00	0.90	90.00	ASSEMBLED BINDER RELATED TO CLAIMS
MCP	721	05/19/14	170.00	0.30	51.00	T/C WITH S. THOMAS RE: CASE UPDATE AND CLAIMS.
SST	729	06/02/14	270.00	0.30	81.00	FOLLOW UP WITH GJB TEAM RE: CLAIMS ANALYSIS AND SCHEDULING MEETING TO REVIEW ANALYSIS.
KM	725	06/11/14	174.00	0.20	34.80	CONFERENCE WITH M PARISI TO REVIEW CLAIMS SCHEDULE.
KM	725	06/11/14	174.00	0.80	139.20	REVIEW AND ANALYZE CLAIMS SCHEDULE.
KM	725	06/12/14	174.00	0.90	156.60	CONFERENCE CALL WITH S THOMAS TO REVIEW CLAIMS ANALYSIS SCHEDULE.
KM	725	06/12/14	174.00	1.60	278.40	FORENSIC ANALYSIS OF CLAIMS ANALYSIS, POC, AND GROUP CLAIMS.
SST	721	06/12/14	270.00	0.90	243.00	T/C WITH KM TO DISCUSS CLAIMS ANALYSIS IN PREPARATION FOR MEETING WITH COUNSEL ON JUNE 19TH.
SMB	725	06/16/14	380.00	0.20	76.00	FOLLOW UP ON CLAIMS MEETING AND DISCUSS WITH K. MCCOY
KM	725	06/18/14	174.00	0.60	104.40	CONFERENCE WITH M PARISI TO REVIEW AND ANALYZE CLAIMS ANALYSIS SCHEDULE.
MCP	722	06/18/14	170.00	0.60	102.00	MEETING WITH K. MCCOY RE: PREPARATION FOR TODAY'S CONFERENCE CALL WITH COUNSEL AND TRUSTEE
MCP	721	06/18/14	170.00	0.80	136.00	T/C WITH COUNSEL, K MCCOY AND S THOMAS RE: CLAIMS WALK THROUGH AND NEXT STEPS.
KM	721	06/18/14	174.00	0.80	139.20	CONFERENCE CALL WITH S THOMAS, M PARISI, H HARMON, B ELGIDELY, AND TTE TO REVIEW CLAIMS ANALYSIS.
KM	725	06/18/14	174.00	0.80	139.20	REVIEW AND ANALYZE CLAIM ANALYSIS SCHEDULE FOR INDIVIDUALS, GROUPS, AND RELATED NOTES. PREPARE FOR MEETING WITH TTE AND TTE COUNSEL.
SST	721	06/18/14	270.00	0.80	216.00	T/C WITH R. ELGIDELY AND PROFESSIONALS TO DISCUSS CLAIMS ANALYSIS AND HOW TO PROCEED WITH OMNIBUS OBJECTIONS.
MCP	729	07/25/14	170.00	1.10	187.00	REVIEW EMAILS FROM COUNSEL RE: OMNIBUS OBJECTIONS. PREPARE DOCUMENTATION FOR REVIEW AND DISCUSS NEXT STEPS WITH K. MCCOY
KM	725	07/25/14	174.00	0.20	34.80	CONFERENCE CALL WITH S BENNETT TO REVIEW CLAIMS ANALYSIS AND OMNIBUS OBJECTIONS.
KM	725	07/25/14	174.00	1.10	191.40	CONFERENCE WITH M PARISI TO REVIEW CLAIMS ANALYSIS AND OMNIBUS OBJECTIONS.
SMB	725	08/04/14	380.00	0.10	38.00	REVIEW EMAILS RE: STATUS OF CLAIMS OBJECTIONS
SMB	725	08/11/14	380.00	0.10	38.00	READ EMAILS REGARDING CLAIMS ANALYSIS AND OBJECTION PROCESS
MCP	721	08/13/14	170.00	0.10	17.00	T/C WITH K. MCCOY RE: REVIEW OF ORDER ESTABLISHING CLAIM OBJECTION PROCEDURES.
MCP	725	08/14/14	170.00	2.20	374.00	REVIEW CLAIM OBJECTIONS WITH COMMENTS FROM COUNSEL.

Billing Worksheet

Monday, November 28, 2016

May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
MCP	721	08/14/14	170.00	0.40	68.00	T/C WITH K. MCCOY AND S. BENNETT RE: CLAIM OBJECTION COMMENTS	
MCP	725	08/14/14	170.00	0.80	136.00	REVIEW OF CLAIM OBJECTIONS WITH K. MCCOY	
KM	721	08/14/14	174.00	0.40	69.60	CONFERENCE CALL WITH S BENNETT AND M PARISI TO REVIEW CLAIMS OBJECTIONS AND CORRESPONDENCE FROM TTE COUNSEL.	
KM	725	08/14/14	174.00	0.80	139.20	REVIEW CLAIM OBJECTIONS WITH M PARISI.	
KM	725	08/14/14	174.00	1.80	313.20	REVIEW AND ANALYZE CLAIMS ANALYSIS, OBJECTIONS AND CORRESPONDENCE FROM TTE COUNSEL.	
SMB	725	08/14/14	380.00	1.10	418.00	REVIEW COUNSEL'S OBJECTIONS TO CLAIMS AND DISCUSS WITH K. MCCOY AND M. PARISI AND RESPOND TO EMAILS WITH COUNSEL RE: SAME	
MCP	721	08/27/14	170.00	0.20	34.00	T/C WITH S. BENNETT RE: CONSOLIDATED BANK RECONSTRUCTION.	
MCP	722	08/27/14	170.00	0.30	51.00	MEETING WITH K. MCCOY RE: BANK RECONSTRUCTION.	
SMB	725	08/28/14	380.00	0.30	114.00	DISCUSS WITH M. PARISI NET INVESTOR AMOUNTS RELATED TO CLAIMS AND RESPOND TO QUESTION FROM COUNSEL REGARDING BANK ACCOUNTS INCLUDED	
KM	725	10/01/14	174.00	0.40	69.60	REVIEW CLAIMS ANALYSIS AND SWISS CONFEDERATION CLAIM TO IDENTIFY NUMBER OF INVESTORS AND INVESTMENTS, PER POC.	
MCP	721	12/01/14	170.00	0.80	136.00	REVIEW SWISS CONFEDERATION PRODUCTION. ARRANGE FOR NEXT STEPS AND CREATE SUMMARY EMAIL DETAILED ACTION PLAN.	
MCP	722	12/01/14	170.00	0.20	34.00	MEETING WITH J. WECHTER (KM) RE: CLAIMS SCRUBBING	
KM	722	12/01/14	174.00	0.30	52.20	MEETING WITH M PARISI TO REVIEW SWISS CLAIM CONFEDERATION DOCUMENTS AND CD RECEIVED FROM TTE COUNSEL.	
KM	725	12/01/14	174.00	0.70	121.80	REVIEWED DOCUMENTS AND RECORDS RECEIVED FROM TTE COUNSEL FOR SWISS CONFEDERATION CLAIM.	
JBW	722	12/01/14	100.00	0.20	20.00	INTER OFFICE MEETING WITH M. PARISI REGARDING CLAIMS ANALYSIS FOR SWISS CONFEDERATION INVESTORS.	
MCP	725	12/01/14	170.00	1.10	187.00	BEGIN TO POPULATE SWISS CONFEDERATION CLAIMS ANALYSIS WITH NAMES.	
JBW	725	12/02/14	100.00	5.60	560.00	TRANPOSED INVESTORS FROM SWISS CLAIMS SUPPORT INTO THE CLAIMS ANALYSIS FOR CLAIMS VERIFICATION.	
JBW	725	12/03/14	100.00	5.10	510.00	CONTINUED TO TRANSPOSE INVESTORS FROM SWISS CLAIMS SUPPORT INTO THE CLAIMS ANALYSIS FOR CLAIMS VERIFICATION.	
MCP	725	12/04/14	170.00	0.30	51.00	REVIEW SWISS CONFEDERATION CLAIM PROGRESS AND UPDATE FORMULAS.	
MCP	725	12/04/14	170.00	0.70	119.00	CONTINUE TO UPDATE SWISS CLAIMS ANALYSIS.	
JBW	725	12/04/14	100.00	6.70	670.00	CONTINUED TO TRANSPOSE INVESTORS FROM SWISS CLAIMS SUPPORT INTO THE CLAIMS ANALYSIS FOR VERIFICATION AND FURTHER ANALYSIS.	
MCP	725	12/05/14	170.00	4.30	731.00	CONTINUE TO REVIEW AND PROCESS CLAIMS INDIVIDUAL AND GROUP CLAIMS (OVER 5,000).	
JBW	725	12/05/14	100.00	3.90	390.00	CONTINUED TO TRANSPOSE INVESTORS FROM SWISS CLAIMS SUPPORT INTO THE CLAIMS ANALYSIS FOR VERIFICATION AND FURTHER ANALYSIS.	
MCP	725	12/08/14	170.00	3.70	629.00	CONTINUE TO REVIEW AND PROCESS CLAIMS (OVER 5,000 CLAIMS).	

Billing Worksheet

Monday, November 28, 2016

May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
MCP	725	12/09/14	170.00	0.80	136.00	CONTINUE TO REVIEW AND PROCESS CLAIMS (OVER 5,000 CLAIMS).	
SMB	725	12/09/14	380.00	0.60	228.00	REVIEW SWISS CONFEDERATION CLAIM ORDER AND DISCUSS CLAIM ANALYSIS WITH K. MCCOY	
KM	721	12/09/14	174.00	0.30	52.20	TELECONFERENCE WITH S BENNETT TO REVIEW SWISS CONFEDERATION CLAIM.	
KM	722	12/09/14	174.00	0.20	34.80	CONFERENCE WITH M PARISI TO REVIEW SWISS CONFEDERATION CLAIM.	
MCP	725	12/10/14	170.00	3.60	612.00	CONTINUE TO REVIEW AND SCHEDULE CLAIMS.	
KM	725	12/10/14	174.00	0.40	69.60	REVIEWED CLAIMS ANALYSIS SCHEDULE RE: SWISS CONFEDERATION CLAIM.	
AMB	725	12/11/14	130.00	0.50	65.00	CREATED COPY OF DOCUMENTS ONTO CD AS REQUESTED BY M. PARISI FOR K. MCCOY.	
MCP	725	12/15/14	170.00	0.20	34.00	COMPLETE SCHEDULING OF CLAIMS.	
MCP	722	12/15/14	170.00	0.30	51.00	MEETING WITH K. MCCOY (KM) RE: NEXT STEPS FOR CLAIMS PROCESSING	
KM	722	12/15/14	174.00	0.30	52.20	MEETING WITH M PARISI TO REVIEW CLAIMS SCHEDULE OF SWISS CONFEDERATION CLAIM.	
MCP	722	12/16/14	170.00	0.30	51.00	MEETING WITH J. WECHTER (KM) RE: NEXT STEPS FOR CLAIMS PROCESSING AND DUPLICATE CHECKING.	
MCP	725	12/16/14	170.00	1.20	204.00	CONTINUE TO REVIEW CLAIMS AND IDENTIFY DUPLICATES BETWEEN PREVIOUSLY REVIEWED CLAIMS.	
JBW	722	12/16/14	100.00	0.30	30.00	INTER OFFICE MEETING WITH M. PARISI (KM) RE: DISCUSS NEXT STEPS IN CHECKING FOR DUPLICATE INVESTOR CLAIMS.	
MCP	722	12/17/14	170.00	0.40	68.00	MEETING WITH J WECHTER TO REVIEW DUPLICATE CLAIMS PROCESSING	
JBW	725	12/17/14	100.00	0.40	40.00	INTER OFFICE MEETING WITH M. PARISI (KM) TO REVIEW DUPLICATES CLAIMS PROCESSING.	
JBW	725	12/17/14	100.00	5.60	560.00	ANALYZED SWISS CLAIMS AGAINST INVESTORS CLAIMS FOR VERIFICATION AND REMOVAL OF DUPLICATES.	
MCP	725	12/17/14	170.00	0.60	102.00	CONTINUE TO PROCESS CLAIMS AND CHECK FOR DUPLICATES.	
MCP	725	12/18/14	170.00	0.90	153.00	CONTINUE TO REVIEW AND PROCESS CLAIMS FOR DUPLICATES.	
JBW	725	12/18/14	100.00	0.60	60.00	CONTINUED TO ANALYZE SWISS CLAIMS AGAINST INVESTORS CLAIMS FOR VERIFICATION AND REMOVAL OF DUPLICATES.	
MCP	725	12/22/14	170.00	2.20	374.00	CONTINUE TO REVIEW CLAIMS AND PROCESS DUPLICATES.	
JBW	725	12/22/14	100.00	3.90	390.00	CONTINUED TO ANALYZE SWISS CLAIMS AGAINST INVESTORS CLAIMS FOR VERIFICATION AND REMOVAL OF DUPLICATES.	
MCP	725	12/23/14	170.00	0.70	119.00	CONTINUE TO REVIEW AND PROCESS CLAIMS FOR DUPLICATES.	
JBW	725	12/24/14	100.00	0.80	80.00	CONTINUED TO ANALYZE SWISS CLAIMS AGAINST INVESTORS CLAIMS FOR VERIFICATION AND REMOVAL OF DUPLICATES.	
JBW	725	12/29/14	100.00	2.10	210.00	CONTINUED TO ANALYZE SWISS CLAIMS AGAINST INVESTORS CLAIMS FOR VERIFICATION AND REMOVAL OF DUPLICATES.	
MCP	721	12/29/14	170.00	1.60	272.00	CONTINUE TO REVIEW AND PROCESS DUPLICATE CLAIMS.	

Billing Worksheet
 Monday, November 28, 2016
 May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
MCP	725	12/30/14	170.00	3.70	629.00	CONTINUE TO PROCESS AND REVIEW DUPLICATE CLAIMS.	
JBW	725	12/30/14	100.00	2.60	260.00	CONTINUED TO ANALYZE SWISS CLAIMS AGAINST INVESTORS CLAIMS FOR VERIFICATION AND REMOVAL OF DUPLICATES.	
MCP	725	12/31/14	170.00	1.30	221.00	CONTINUE TO REVIEW AND PROCESS DUPLICATE CLAIMS.	
MCP	725	01/02/15	186.00	2.40	446.40	CONTINUE TO REVIEW AND PROCESS DUPLICATE CLAIMS.	
MCP	725	01/05/15	186.00	2.30	427.80	CONTINUE TO REVIEW AND PROCESS DUPLICATE CLAIMS.	
JBW	725	01/06/15	100.00	3.90	390.00	CONTINUED TO ANALYZE SWISS CLAIMS AGAINST INVESTORS CLAIMS FOR VERIFICATION AND REMOVAL OF DUPLICATES.	
MCP	725	01/07/15	186.00	0.90	167.40	CONTINUE TO REVIEW AND PROCESS DUPLICATE CLAIMS.	
JBW	725	01/07/15	100.00	4.90	490.00	CONTINUED TO ANALYZE SWISS CLAIMS AGAINST INVESTORS CLAIMS FOR VERIFICATION AND REMOVAL OF DUPLICATES.	
KM	722	01/08/15	190.00	0.40	76.00	CONFERENCE WITH M PARISI AND J WECHTER TO REVIEW SWISS CLAIM ANALYSIS AND SCHEDULE.	
MCP	725	01/08/15	186.00	1.70	316.20	CONTINUE TO REVIEW AND PROCESS DUPLICATE CLAIMS.	
JBW	725	01/08/15	100.00	4.40	440.00	CONTINUED TO ANALYZE SWISS CLAIMS AGAINST INVESTORS CLAIMS FOR VERIFICATION AND REMOVAL OF DUPLICATES.	
MCP	722	01/08/15	186.00	0.30	55.80	MEETING WITH J. WECHTER (KM) RE: RESOLVING CLAIMS	
MCP	722	01/08/15	186.00	0.40	74.40	MEETING WITH J. WECHTER (KM) AND K. MCCOY (KM) RE: CLAIMS STATUS OVERVIEW.	
JBW	722	01/08/15	100.00	0.30	30.00	MEETING WITH M. PARISI (KM) RE: RESOLVING CLAIMS	
JBW	722	01/08/15	100.00	0.40	40.00	MEETING WITH M. PARISI (KM) AND K. MCCOY (KM) RE: CLAIMS STATUS OVERVIEW	
JBW	725	01/09/15	100.00	4.30	430.00	CONTINUED TO ANALYZE SWISS CLAIMS AGAINST INVESTORS CLAIMS FOR VERIFICATION AND REMOVAL OF DUPLICATES.	
MCP	725	01/12/15	186.00	3.80	706.80	CONTINUE TO REVIEW AND PROCESS DUPLICATE CLAIMS.	
MCP	725	01/13/15	186.00	5.30	985.80	CONTINUE TO REVIEW AND PROCESS DUPLICATE CLAIMS.	
MCP	725	01/14/15	186.00	6.80	1,264.80	COMPLETE ANALYSIS OF DUPLICATED CLAIMS AND BEGIN APPLYING BANK RECONSTRUCTION AMOUNTS.	
KM	725	01/14/15	190.00	0.90	171.00	REVIEWED AND ANALYZED SWISS CONFEDERATION CLAIM SCHEDULE. REVIEWED DUPLICATE CLAIMS FROM SWISS CLAIM TO ORIGINAL SCHEDULE AND CONFIRMED WITH M PARISI TO CONTINUE WITH NON DUPLICATE CLAIMS TO RECONCILE TO BANK RECONSTRUCTION.	
KM	722	01/15/15	190.00	0.80	152.00	CONFERENCE WITH M PARISI TO REVIEW STATUS OF SWISS CONFEDERATION CLAIM ANALYSIS. REVIEWED DUPLICATE CLAIMS, SUPPORT FOR CLAIMS AND NET INVESTMENTS FOR NON DUPLICATE CLAIMS.	
KM	725	01/15/15	190.00	1.10	209.00	CONTINUED REVIEW AND ANALYSIS OF SWISS CONFEDERATION CLAIM SCHEDULE. REVIEWED DUPLICATE CLAIMS FROM SWISS CLAIM TO ORIGINAL SCHEDULE.	

Billing Worksheet

Monday, November 28, 2016

May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
MCP	725	01/15/15	186.00	0.80	148.80	CONTINUE TO APPLY BANK RECONSTRUCTION AMOUNTS TO NON DUPLICATED CLAIMS.	
MCP	725	01/16/15	186.00	0.80	148.80	CONTINUE TO APPLY BANK RECONSTRUCTION AMOUNTS TO CLAIMS	
MCP	725	01/19/15	186.00	2.60	483.60	CONTINUE TO APPLY BANK RECONSTRUCTION TO CLAIMS.	
MCP	725	01/20/15	186.00	5.10	948.60	COMPLETE APPLICATION OF BANK RECONSTRUCTION AMOUNTS AND BEGIN TO APPLY SCHEDULE OF LIABILITIES	
MCP	725	01/21/15	186.00	3.90	725.40	CONTINUE TO APPLY SCHEDULE OF LIABILITY AMOUNTS. BEGIN TO POPULATE OBJECTIONS	
MCP	725	01/22/15	186.00	2.60	483.60	CONTINUE TO ANALYZE CLAIMS AND OBJECTIONS.	
MCP	722	01/22/15	186.00	0.20	37.20	MEETING WITH K. MCCOY RE: CLAIMS	
KM	722	01/22/15	190.00	0.20	38.00	MEETING WITH M PARISI TO REVIEW SWISS CLAIMS ANALYSIS.	
MCP	722	01/23/15	186.00	0.20	37.20	MEETING WITH J. WECHTER (KM) RE: MISSING CLAIM.	
MCP	725	01/23/15	186.00	0.40	74.40	CONTINUE TO REVIEW AND PROCESS CLAIMS	
JBW	725	01/23/15	100.00	0.90	90.00	LOCATE HARD COPIES FOR NON-OPENING PDF FILE FOR INVESTORS CLAIMS TO VERIFY ACCURACY OF INFORMATION.	
MCP	725	01/27/15	186.00	4.60	855.60	REVIEW AND DOCUMENT FINDINGS FROM SWISS CLAIMS ANALYSIS	
MCP	722	01/29/15	186.00	0.40	74.40	MEETING WITH K. MCCOY RE: CLAIMS	
KM	722	01/29/15	190.00	0.40	76.00	MEETING WITH M PARISI TO REVIEW SWISS CLAIMS ANALYSIS.	
KM	725	01/29/15	190.00	0.60	114.00	REVIEWED SWISS CONFEDERATION CLAIMS AND ANALYZED DUPLICATE CLAIMS PREVIOUSLY SUBMITTED INDIVIDUALLY OR AS PART OF GROUP CLAIMS.	
MCP	725	01/30/15	186.00	5.20	967.20	REVISE ANALYSIS FOR INVESTORS WHO HAD A SWISS CLAIM IN ADDITION TO INDIVIDUAL/GROUP CLAIMS. FINALIZE NOTES AND SCHEDULE.	
KM	722	02/04/15	190.00	2.20	418.00	MEETING WITH M PARISI TO REVIEW SWISS CONFEDERATION CLAIM AND FINALIZE ANALYSIS.	
MCP	722	02/04/15	186.00	2.20	409.20	MEETING WITH K. MCCOY (KM) TO REVIEW AND FINALIZE SWISS CLAIMS ANALYSIS	
MCP	725	02/04/15	186.00	0.40	74.40	REVISE CLAIMS ANALYSIS AND UPDATE SCHEDULES.	
KM	721	02/04/15	190.00	0.40	76.00	TELECONFERENCE WITH B ELGIDELY AND REVIEW OF SWISS CONFEDERATION CLAIMS ANALYSIS.	
MCP	725	03/23/15	186.00	1.10	204.60	REVIEW SUPPORT PROVIDED BY COUNSEL TO DETERMINE VALIDITY OF CLAIM SUPPORT PROVIDED. UPDATE RECONSTRUCTION AND SCHEDULES ACCORDINGLY TO ACCOUNT FOR CHANGE.	
KM	725	03/23/15	190.00	0.70	133.00	REVIEW BANK RECONSTRUCTION AND POC FOR CLAIMANT SVENDSEN AND PRODUCTION OF ADDITIONAL SUPPORT FOR WIRE TRANSFER.	
KM	725	03/26/15	190.00	0.70	133.00	REVIEWED POC SUPPORT PRODUCED BY COUNSEL.	
MCP	725	03/31/15	186.00	0.70	130.20	RESEARCH ADDITIONAL DOCUMENTATION PROVIDED FOR 3 CLAIMANTS AND UPDATE CLAIMS.	
KM	725	03/31/15	190.00	1.30	247.00	RESEARCH CLAIMS FROM SUPPORT PROVIDED BY CLAIMANT IN GROUP CLAIM. IDENTIFIED WIRE TRANSFER FROM WACHOVIA SUPPORT.	
MCP	725	04/01/15	186.00	0.90	167.40	CONTINUE TO RESEARCH GROUP CLAIM SUPPORT FOR REQUEST FROM COUNSEL.	

Billing Worksheet
Monday, November 28, 2016
May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
KM	725	04/01/15	190.00	0.40	76.00	REVIEWED REVISED CLAIM SCHEDULE AND PREPARED CORRESPONDENCE TO COUNSEL FOR REVISED ALLOWED CLAIM AMOUNTS BASED ON ADDITIONAL SUPPORT PROVIDED.	
KM	725	04/23/15	190.00	0.60	114.00	REVIEW EMAILS AND POC SUPPORT PROVIDED BY COUNSEL.	
KM	725	04/27/15	190.00	0.40	76.00	REVIEW CLAIM SUPPORT PROVIDED BY COUNSEL AND PREPARE CORRESPONDENCE TO INFORM COUNSEL OF STATUS.	
MCP	725	04/29/15	186.00	1.60	297.60	BEGIN TO REVIEW GROUP CLAIMS SUPPORT PROVIDED BY J. URBAN.	
MCP	722	04/29/15	186.00	0.80	148.80	MEETING WITH K. MCCOY RE: GROUP CLAIMS ADJUSTMENTS	
KM	722	04/29/15	190.00	0.80	152.00	INTEROFFICE CONFERENCE WITH M PARISI TO REVIEW ADDITIONAL POC SUPPORT PROVIDED BY COUNSEL.	
MCP	725	05/01/15	186.00	1.60	297.60	CONTINUE TO REVIEW SUPPORT PROVIDED BY COUNSEL FOR GROUP CLAIMS	
MCP	725	05/04/15	186.00	2.30	427.80	CONTINUE TO REVIEW GROUP CLAIMS SUPPORT PROVIDED BY COUNSEL.	
MCP	725	05/06/15	186.00	6.90	1,283.40	COMPLETE REVIEW OF ADDITIONAL GROUP CLAIM SUPPORT INCLUDING OVER 4,000 INDIVIDUAL CLAIMS WITHIN 10 GROUP CLAIMS.	
MCP	725	05/07/15	186.00	0.90	167.40	UPDATE CLAIMS ANALYSIS FOR ADDITIONAL EMAILS FROM TRUSTEE	
MCP	722	05/12/15	186.00	1.30	241.80	REVIEW ADDITIONAL GROUP CLAIM INFORMATION PROVIDED BY J. URBAN WITH K. MCCOY	
MCP	725	05/12/15	186.00	2.80	520.80	MAKE CHANGES TO ANALYSIS BASED ON COMMENTS FROM K. MCCOY. FINALIZE ANALYSIS TO SEND TO COUNSEL AND ADD COMMENTS FOR EMAIL.	
KM	725	05/12/15	190.00	3.20	608.00	REVIEW CLAIM SUPPORT PROVIDED BY COUNSEL. REVIEWED UPDATED CLAIM SCHEDULE WITH M PARISI AND CHANGES BASED ON ADDITIONAL SUPPORT PROVIDED.	
MCP	722	05/19/15	186.00	1.10	204.60	FINAL REVIEW OF GROUP CLAIMS ADJUSTMENTS WITH K. MCCOY (KM). REVISE EMAIL TO SEND TO COUNSEL.	
KM	722	05/19/15	190.00	1.10	209.00	CONFERENCE WITH M PARISI TO REVIEW CLAIM SUPPORT PROVIDED BY COUNSEL FOR CLAIMANTS AND PREPARE CORRESPONDENCE AND SCHEDULE OF FINDINGS FOR TRUSTEE'S COUNSEL.	
SMB	725	05/19/15	396.00	0.20	79.20	REVIEW EMAILS REGARDING STATUS OF CLAIMS ANALYSIS	
MCP	722	05/21/15	186.00	0.80	148.80	MEETING WITH K. MCCOY RE: REVIEWING CLAIM SUPPORT RECEIVED.	
KM	721	05/21/15	190.00	0.40	76.00	T/C WITH H HARMON TO REVIEW POC SUPPORT PROVIDED BY J URBAN (COUNSEL REPRESENTING GROUP CLAIM THAT WAS OBJECTED TO).	
KM	725	05/21/15	190.00	0.80	152.00	REVIEW POC SUPPORT PROVIDED BY J URBAN (COUNSEL REPRESENTING GROUP CLAIM THAT WAS OBJECTED TO). CONFERENCE WITH M PARISI AND S BENNETT TO REVIEW SAME.	
SMB	725	05/21/15	396.00	0.20	79.20	REVIEW EMAILS FROM COUNSEL REGARDING CLAIMS ANALYSIS AND DISCUSS WITH K. MCCOY	
MCP	725	05/29/15	186.00	1.40	260.40	UPDATE ADJUSTED GROUP CLAIMS TO CORRECT SORTING ERROR. DETERMINE IMPACT OF ALLOWING GROUP CLAIM 67 BASED ON MR. URBAN'S REQUESTED AMOUNT.	

Billing Worksheet

Monday, November 28, 2016

May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
KM	725	06/05/15	190.00	0.80	152.00	REVIEW CLAIMS AND POTENTIAL OBJECTIONS.	
SRK	729	06/05/15	530.00	0.30	159.00	CONFERENCE WITH S KAPILA AND M PARISI RE: SAME. REVIEW AND RESPOND TO EMAILS WITH BOB ELGIDELY REGARDING CLAIMS REVIEW	
SRK	725	06/05/15	530.00	0.20	106.00	CLAIMS REVIEW - DISCUSSION WITH KEVIN MCCOY REGARDING ANALYSIS PRIOR TO THE GROUP CALL WITH TRUSTEE AND COUNSEL	
MCP	725	06/08/15	186.00	2.60	483.60	BEGIN TO TRUE UP CLAIMS AND ANALYZE POTENTIAL GROUP CLAIM IMPACT ON THE REST OF THE CLAIMS.	
MCP	725	06/09/15	186.00	4.60	855.60	CONTINUE TO REVISE GROUP CLAIMS ANALYSIS TO ACCOUNT FOR REVISIONS AND UPDATES FOR OVER 4,000 INDIVIDUAL CLAIMS INCLUDED WITHIN 10 GROUP CLAIMS.	
KM	725	06/09/15	190.00	0.70	133.00	REVIEWED SUMMARY OF CLAIMS INCLUDING GROUP AND INDIVIDUAL CLAIMS IN PREP FOR CONFERENCE CALL WITH COUNSEL RE: OBJECTION PROCESS. DISCUSSED WITH M PARISI SAME.	
MCP	721	06/10/15	186.00	0.50	93.00	T/C WITH S. KAPILA AND K. MCCOY AND COUNSEL RE: GROUP OBJECTIONS	
MCP	722	06/10/15	186.00	0.60	111.60	MEETING WITH K. MCCOY AND S. KAPILA TO PREPARE FOR PHONE CALL AND FOLLOW UP	
MCP	725	06/10/15	186.00	0.40	74.40	VERIFY ANALYSIS AND PREPARE SCHEDULES FOR MEETING AND CALL	
MCP	725	06/10/15	186.00	0.30	55.80	T/C AND VARIOUS EMAILS WITH K. MCCOY FOR CLARIFICATION AND DRAFTING OF EMAILS TO COUNSEL.	
KM	722	06/10/15	190.00	0.60	114.00	CONFERENCE WITH M PARISI AND S KAPILA TO REVIEW CLAIMS AND OBJECTIONS PROCESS.	
KM	721	06/10/15	190.00	0.50	95.00	T/C WITH S KAPILA, M PARISI, B ELGIDELY, H HARMON AND A TASHIRO TO REVIEW CLAIMS PROCESS AND PROCEDURES.	
KM	725	06/10/15	190.00	0.40	76.00	PREPARED CORRESPONDENCE TO COUNSEL REQUESTING CLAIMS SCHEDULE AND REVIEWED FUNDS AVAILABLE IN ESTATE FOR DISTRIBUTION ANALYSIS.	
SRK	725	06/10/15	530.00	1.30	689.00	PREPARE WITH MARK PARISI AND KEVIN MCCOY FOR TELEPHONE CONFERENCE WITH BOB ELGIDELY AND ANNEROSE TASHIRO AND HEATHER HARMON REGARDING CLAIMS REVIEWS AND OBJECTIONS (.60); TELEPHONE CONFERENCE WITH SAME PARTIES (.50); FOLLOW UP DISCUSSION FOR FORWARD MOVING TASKS (.20)	
SRK	725	06/10/15	530.00	0.30	159.00	ADDITIONAL FOLLOW UP EMAILS REGARDING CLAIM OBJECTIONS AND STRATEGY TO REVIEW COST EFFECTIVENESS OF OBJECTIONS	
MCP	722	06/11/15	186.00	1.80	334.80	MEETING WITH K. MCCOY RE: CLAIMS CONFERENCE CALL YESTERDAY AND NEXT STEPS FOR ANALYSIS. REVIEW INDIVIDUAL AND GROUP CLAIMS TO BEGIN TO DEVELOP BASIS FOR STRATIFICATION FOR ALLOWABLE AND OBJECTION AMOUNTS. REVIEW DOCKET TO DETERMINE CLAIMS OBJECTION STATUS FOR ALL CLAIMS AND IDENTIFY REMAINING CLAIMS TO BE OBJECTED TO.	

Billing Worksheet

Monday, November 28, 2016

May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
KM	722	06/11/15	190.00	1.80	342.00	CONFERENCE WITH M PARISI TO REVIEW CLAIMS AND OBJECTIONS RE: CONFERENCE CALL WITH COUNSEL. REVIEWED INDIVIDUAL CLAIMS, GROUP CLAIMS, AND DOCKET TO DETERMINE CLAIMS OBJECTION STATUS FOR ALL CLAIMS AND IDENTIFY REMAINING CLAIMS TO BE OBJECTED TO.	
KM	725	06/12/15	190.00	0.80	152.00	REVIEW CLAIMS SCHEDULE. CONFERENCE WITH M PARISI AND S KAPILA RE: SAME.	
SRK	725	06/12/15	530.00	0.40	212.00	DISCUSS CLAIMS OBJECTIONS AND DATABASE WITH KEVIN MCCOY AND MARK PARISI	
MCP	725	06/12/15	186.00	2.10	390.60	BEGIN TO REVISE ANALYSIS AS DISCUSSED ON CONFERENCE CALL. IDENTIFY ISSUES AND DISCUSS WITH K. MCCOY AND S. KAPILA.	
MCP	721	06/15/15	186.00	0.80	148.80	T/C WITH H. HARMON AND K. MCCOY RE: CLAIMS OBJECTIONS STATUS	
MCP	722	06/15/15	186.00	1.40	260.40	REVIEW CLAIMS STATUS SPREADSHEET FROM H. HARMON IN PREPARATION OF CALL. BEGIN TO STRATIFY CLAIMS	
KM	722	06/15/15	190.00	1.30	247.00	REVIEW CLAIMS SCHEDULE PROVIDED BY HEATHER HARMON W M PARISI. CONFERENCE CALL WITH H HARMON TO REVIEW CLAIMS SCHEDULE AND OBJECTION PROCESS.	
SRK	725	06/15/15	530.00	0.20	106.00	ADDRESS EMAIL FROM HEATHER HARMON RE: CLAIMS, REVIEWS AND OBJECTIONS	
MCP	725	06/16/15	186.00	1.60	297.60	PREPARE COST BENEFIT ANALYSIS OF ALLOWING CERTAIN SEGMENTS OF CLAIMS.	
KM	725	06/17/15	190.00	0.60	114.00	REVIEWED SCHEDULE OF CLAIMS AND OBJECTIONS AND SCENARIOS FOR CLAIM OBJECTIONS PREPARED BY M PARISI.	
MCP	725	06/22/15	186.00	0.90	167.40	FINALIZE DISTRIBUTION ANALYSIS, REVIEW WITH K. MCCOY, AND TRANSMIT TO COUNSEL.	
KM	725	06/22/15	190.00	1.60	304.00	REVIEWED ENGLER CLAIMS ANALYSIS, FUNDS AVAILABLE FOR DISTRIBUTION AND VARIOUS CLAIM OBJECTIONS OPTIONS FOR COST BENEFIT ANALYSIS. CONFERENCE WITH M PARISI TO REVIEW SAME.	
MCP	725	06/23/15	186.00	1.30	241.80	MAKE ADDITIONAL REFINEMENTS TO DISTRIBUTION ANALYSIS. DISCUSS WITH H. HARMON AND K. MCCOY INDIVIDUALLY	
KM	725	06/23/15	190.00	0.80	152.00	REVIEW ENGLER CLAIM ANALYSIS PREPARED BY M PARISI.	
MCP	725	06/24/15	186.00	1.40	260.40	FINALIZE DISTRIBUTION ANALYSIS, SUMMARIZE AND TRANSMIT TO S. KAPILA (KM)	
MCP	722	06/24/15	186.00	0.30	55.80	MEETING WITH S. KAPILA (KM) TO REVIEW DISTRIBUTION ANALYSIS.	
SRK	725	06/24/15	530.00	0.40	212.00	REVIEW COST BENEFIT ANALYSIS OF DISTRIBUTION WITH MARK PARISI	
MCP	725	07/08/15	186.00	0.20	37.20	UPDATE DISTRIBUTION ANALYSIS FOR GJB FEES.	
SRK	729	07/22/15	530.00	0.40	212.00	REVIEW EMAIL FROM BOB ELGIDELY RE DISTRIBUTION ANALYSIS AND WELLS FARGO APPLICATION FOR ADMINISTRATIVE EXPENSE CLAIM AND RESPOND TO SAME; READ WELLS FARGO'S APPLICATION.	
KM	725	07/28/15	190.00	0.90	171.00	REVIEWED CORRESPONDENCE AND PLEADINGS PROVIDED B ELGIDELY FOR UPDATE TO DISTRIBUTION ANALYSIS.	
MCP	729	07/29/15	186.00	1.40	260.40	REVIEW ANALYSES IN PREPARATION OF MEETING	

Billing Worksheet

Monday, November 28, 2016

May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
MCP	722	07/29/15	186.00	1.50	279.00	MEETING WITH K. MCCOY, S. KAPILA, R. ELGIDELY AND H. HARMON RE: OBJECTION SCENARIOS	
KM	722	07/29/15	190.00	2.00	380.00	CONFERENCE WITH S KAPILA, M PARISI, B ELGIDELY, AND H HARMON TO REVIEW CLAIMS OBJECTIONS PROCESS, PROCEDURES AND COST\ BENEFIT ANALYSIS.	
KM	725	07/29/15	190.00	1.60	304.00	REVIEW WELLS FARGO PLEADINGS RE: ADMIN CLAIM. PREPARE UPDATED DISTRIBUTION ANALYSIS TO ACCOUNT FOR WF ADMIN CLAIM AND POTENTIAL FUND RECOVERY. PREPARE FOR MEETING WITH COUNSEL.	
SRK	729	07/29/15	530.00	2.00	1,060.00	CLAIMS ANALYSIS - MEETING WITH HEATHER HARMON AND BOB ELGIDELY, ESQ., KEVIN MCCOY, MARK PARISI TO DISCUSS STRATEGY ON CLAIMS OBJECTIONS AND PREPARATION OF SAME	
MCP	725	08/03/15	186.00	4.10	762.60	REVISE DISTRIBUTION ANALYSIS FOR CHANGES DISCUSSED IN MEETING. REVIEW CLAIMS TO DETERMINE INCREASE ALLOWABLE CLAIM AMOUNT FOR NSF DOCUMENTATION OBJECTION PER COUNSEL.	
MCP	722	08/03/15	186.00	0.30	55.80	REVIEW DISTRIBUTION ANALYSIS WITH S. KAPILA (KM)	
SRK	729	08/03/15	530.00	0.40	212.00	DISCUSS AND FINALIZE DISTRIBUTION ALTERNATIVES ANALYSIS FOR OBJECTIONS WITH MARK PARISI	
SRK	729	08/03/15	530.00	0.20	106.00	DRAFT EMAIL AND FORWARD ANALYSIS TO BOB ELGIDELY	
KM	725	08/03/15	190.00	0.60	114.00	REVIEWED DISTRIBUTION ANALYSIS WITH M PARISI AND CORRESPONDENCE TO FROM COUNSEL RE: DISTRIBUTION ANALYSIS AND POTENTIAL CLAIM OBJECTIONS.	
MCP	725	08/04/15	186.00	0.40	74.40	REVISE DISTRIBUTION ANALYSIS AND CLARIFY NOTES.	
KM	725	08/04/15	190.00	0.30	57.00	REVIEW UPDATED DISTRIBUTION ANALYSIS. REVIEW SAME WITH M PARISI.	
MCP	722	08/10/15	186.00	0.50	93.00	T/C WITH KM AND GJB RE: CLAIMS OBJECTIONS	
KM	721	08/10/15	190.00	0.50	95.00	T/C WITH S KAPILA, M PARISI, B ELGIDELY AND H HARMON TO REVIEW DISTRIBUTION ANALYSIS AND CLAIM OBJECTIONS.	
MCP	725	08/10/15	186.00	1.80	334.80	UPDATE ANALYSIS AND REVIEW CLAIMS OBJECTIONS OMNIBUS SCHEDULES FROM H. HARMON	
KM	725	08/10/15	190.00	1.30	247.00	REVIEW CLAIM OBJECTIONS AND RELATED EXHIBITS PREPARED AND PROVIDED BY H HARMON FOR FILING.	
SRK	729	08/10/15	530.00	0.50	265.00	TELEPHONE CONFERENCE WITH HEATHER HARMON, ROBERT ELGIDELY, KEVIN MCCOY AND MARK PARISI TO DISCUSS COST BENEFIT ANALYSIS AND STRATEGY RE CLAIMS OBJECTIONS	
MCP	721	08/11/15	186.00	0.30	55.80	T/C WITH H. HARMON (GJB) RE: OMNIBUS SCHEDULES	
MCP	725	08/11/15	186.00	1.80	334.80	FINALIZE REVIEW OF SWISS CLAIMS AND SUBMIT CHANGES TO H. HARMON	
MCP	722	08/11/15	186.00	0.60	111.60	T/C WITH H. HARMON RE: UPDATING CLAIMS ANALYSIS	
KM	725	08/11/15	190.00	1.10	209.00	REVIEW CLAIMS OBJECTIONS AND EXHIBITS PROVIDED BY H HARMON. REVIEW SAME WITH M PARISI.	
SRK	729	08/11/15	530.00	0.40	212.00	ATTEND TO EMAILS WITH BOB ELGIDELY AND HEATHER HARMON RE CLAIMS ADJUDICATION AND DISTRIBUTION ANALYSIS	
MCP	725	08/12/15	186.00	1.70	316.20	CONTINUE TO REVIEW OMNIBUS SCHEDULES FOR ACCURACY.	

Billing Worksheet

Monday, November 28, 2016

May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
KM	725	08/13/15	190.00	0.60	114.00	REVIEW AND PREPARE SUMMARY OF FEES, EXPENSES, PAYMENTS AND OUTSTANDING WIP PER COUNSEL'S REQUEST.	
MCP	725	08/13/15	186.00	0.20	37.20	REVIEW AND UPDATE PAYMENT SUMMARY	
MCP	725	09/01/15	186.00	1.20	223.20	LOCATE BANK SUPPORT FOR PETER EFFERN AND CHRYSANTH AG. DISCUSS DISCREPANCY WITH K. MCCOY	
KM	725	09/01/15	190.00	1.10	209.00	REVIEWED SUPPORT FOR CLAIM EFFERN BASED ON RESPONSE FROM CLAIMANT THAT NO MONEY WAS DISBURSED. REVIEWED SUPPORT AND CONFERENCE WITH M PARISI RE: SAME.	
MCP	725	10/06/15	186.00	0.40	74.40	REVIEW ISSUE RELATED TO GRAUFILU HOLDING CORP	
MCP	722	10/06/15	186.00	0.50	93.00	MEETING WITH K. MCCOY RE: GRAUFILU AND OTHER CLAIMS	
KM	722	10/06/15	190.00	0.50	95.00	CONFERENCE WITH M PARISI TO REVIEW GRAUFILU CLAIMS AND OBJECTIONS.	
KM	725	10/06/15	190.00	1.60	304.00	REVIEW CORRESPONDENCE FROM H HARMON, CLAIMS ANALYSIS AND BANK RECONSTRUCTION RE: GRAUFILU CLAIMS AND OBJECTIONS.	
CLAIMS ADMIN / OBJECTION Totals				281.60	50,358.80		

TIME ANALYSIS

SMB	736	05/07/14	380.00	0.30	114.00	REVIEW DETAIL TIME FOR FUTURE FEE APPLICATIONS
SMB	736	06/09/14	380.00	0.20	76.00	REVIEW TIME FOR FUTURE FEE APPLICATIONS
NLP	736	06/11/14	130.00	0.80	104.00	PREPARATION OF AFFIDAVIT FOR EMPLOYMENT OF KM
SMB	736	07/15/14	380.00	0.20	76.00	REVIEW TIME FOR FUTURE FEE APPLICATION
SMB	736	08/01/14	380.00	0.20	76.00	REVIEW TIME DETAIL FOR FUTURE FEE APP
SMB	736	09/04/14	380.00	0.10	38.00	REVIEW OF TIME FOR FUTURE FEE APPLICATIONS
SMB	736	10/07/14	380.00	0.10	38.00	REVIEW TIME FOR FUTURE FEE APPLICATIONS
SMB	736	11/05/14	380.00	0.10	38.00	REVIEW TIME FOR FUTURE FEE APPLICATIONS
SMB	736	01/06/15	396.00	0.20	79.20	REVIEW DETAIL TIME FOR FUTURE FEE APPLICATIONS
KM	736	01/07/15	190.00	0.20	38.00	TELECONFERENCE WITH S BENNETT TO REVIEW REQUEST PER B ELGIDELY RE: FEES FOR CLASS ACTION LITIGATION.
KM	736	01/07/15	190.00	2.70	513.00	REVIEW AND PREPARE ANALYSIS OF FEES RELATED TO CLASS ACTION LITIGATION. REVIEW AND ESTABLISH TIMELINE OF EVENTS RELATED TO S KAPILA'S DECLARATIONS, EXPERT REPORT AND PLEADINGS.
KM	736	01/07/15	190.00	0.50	95.00	TELECONFERENCE WITH S BENNETT TO REVIEW CLASS ACTION LITIGATION TIME ENTRIES AND FEES,
JGZ	736	01/08/15	150.00	1.60	240.00	PREPARE WF CLASS ACTION FEE SUMMARY AND DETAIL FOR THE PERIOD, MARCH 27, 2013 THROUGH JANUARY 6, 2015
KM	736	01/09/15	190.00	0.80	152.00	REVIEW TIME ENTRIES, BILLING FEE SUMMARY AND EXPENSES PER REQUEST OF COUNSEL (B ELGIDELY).
KM	736	01/14/15	190.00	0.40	76.00	REVIEW FEES AND TIME FOR ENGLER CLASS ACTION WITH J ZEILER. PREPARE AND PROVIDE PER COUNSEL REQUEST SUMMARY OF FEES RE: WELLS FARGO CLASS ACTION.
SMB	736	02/10/15	396.00	0.30	118.80	REVIEW DETAIL TIME FOR FUTURE FEE APPLICATIONS
SMB	736	04/06/15	396.00	0.10	39.60	REVIEW TIME

Billing Worksheet

Monday, November 28, 2016

May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A.

Time & Expenses Available to be billed

Staff	Activity	Date	Rate	Hrs/Units	Amount	Description
SMB	736	05/11/15	396.00	0.10	39.60	REVIEW TIME FOR FUTURE FEE APPLICATIONS
KM	736	11/15/16	330.00	0.50	165.00	REVIEW TIME ENTRIES, WIP AND AR AND PREP FOR FEE APP.
MCP	736	11/17/16	270.00	0.80	216.00	CONVERT WORK IN PROCESS INVOICES TO EXCEL USING IDEA. REVIEW ADJUSTED ENTRIES FOR K. MCCOY (KM).
KM	736	11/17/16	330.00	1.30	429.00	REVIEW TIME ENTRIES ON WIP AND AR IN PREP FOR FEE APPLICATIONS.
NOD	736	11/22/16	140.00	2.00	280.00	PREPARATION OF FINAL FEE APPLICATIONS FOR KAPILA & COMPANY AND KAPILAMUKAMAL AND EXHIBITS.
KM	736	11/22/16	330.00	1.20	396.00	PREPARE NARRATIVE AND SUMMARY OF CASE FOR PREP OF FEE APPLICATION.
LJJ	736	11/23/16	420.00	0.60	252.00	PREPARE TAX NARRATIVE FOR INCLUSION IN FEE APPLICATION
TIME ANALYSIS Totals				15.30	3,689.20	
Time Totals				465.10	108,504.40	

Expense

EXPENSES

EXP	E855	05/14/14			97.50	
EXP	E864	05/30/14			43.60	
EXP	E828	05/30/14			50.40	
EXP	E855	06/14/14			35.50	
EXP	E828	06/30/14			31.00	
EXP	E828	07/31/14			12.40	
EXP	E862	08/15/14			29.00	
EXP	E862	08/15/14			38.00	
EXP	E862	08/15/14			50.00	
EXP	E862	08/15/14			38.00	
EXP	E805	08/21/14			3.29	
EXP	E805	08/22/14			6.16	
EXP	E828	10/31/14			0.20	
EXP	E828	01/31/15			38.80	
EXP	E862	03/06/15			43.00	
EXP	E828	03/31/15			1.00	
EXP	E805	04/10/15			0.43	
EXP	E828	04/30/15			1.40	
EXP	E855	05/07/15			75.37	
EXP	E864	06/01/15			5.50	
EXP	E828	06/30/15			4.60	
EXP	E828	07/31/15			12.60	
EXP	E805	08/25/15			6.70	
EXP	E864	08/31/15			6.10	
EXP	E828	08/31/15			70.60	
EXP	E805	09/25/15			5.95	

Billing Worksheet

Monday, November 28, 2016

May 1, 2014 - November 28, 2016

02200 ENGLER, ULRICH F.A. **Time & Expenses Available to be billed**

Staff	Activity	Date	Amount
EXP	E828	09/30/15	60.40
EXP	E864	09/30/15	4.70
EXP	E862	10/30/15	31.00
EXP	E828	02/29/16	8.40
EXP	E862	03/08/16	45.00
EXP	E805	03/14/16	0.21
EXP	E805	03/14/16	0.21
EXP	E805	03/14/16	0.20
EXP	E805	03/14/16	0.33
EXP	E805	03/14/16	0.33
EXP	E828	03/31/16	19.00
EXP	E828	04/29/16	0.20
EXP	E805	08/22/16	7.35
EXP	E864	08/31/16	6.70
EXP	E828	08/31/16	9.60
EXP	E805	09/28/16	6.80
EXP	E864	09/30/16	16.40
EXP	E828	09/30/16	53.80
EXP	E862	10/03/16	33.00
EXP	E828	11/22/16	60.20
EXPENSES Totals			1,070.93
Expense Totals			1,070.93
Client ENGLER, ULRICH F.A. Totals			109,575.33