

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

In re:

Case No. 9:08-bk-04360-ALP

**ULRICH FELIX ANTON ENGLER and
PRIVATE COMMERCIAL OFFICE, INC.**

**Chapter 7
(Substantively Consolidated)**

Debtors./

**1ST INTERIM APPLICATION FOR ALLOWANCE &
PAYMENT OF COMPENSATION & REIMBURSEMENT OF
EXPENSES TO SONEET R. KAPILA, CPA & KAPILA & COMPANY,
CERTIFIED PUBLIC ACCOUNTANTS, AS ACCOUNTANTS FOR
CHAPTER 7 TRUSTEE, ROBERT E. TARDIF, JR.**

1. Name of Applicant: Soneet R. Kapila, CPA and the CPA Firm of Kapila & Company
2. Role of Applicant: Accountant for Chapter 7 Trustee, Robert E. Tardiff, Jr.
3. Name of Certifying Accountant: Soneet R. Kapila
4. Date Case Filed: March 31, 2008
5. Date of Application for Employment: October 21, 2008 (C.P. #87)
6. Date of Order Approving Employment: October 22, 2008 (C.P. #90)
7. If Debtor's counsel, date of Disclosure of Compensation Form: N/A
8. Date of this Application: February 3, 2010
9. Date of Services Covered: June 10, 2008 to January 31, 2010
10. If case is Chapter 7, Amount Trustee has on Hand: \$1,770,506.53
- Fees**
11. Total Fee Requested for this Period (From Exhibit 1): \$246,283.60
12. Balance Remaining in Fee Retainer Account, now yet awarded: 0.00
13. Fee paid or advanced for this period by other sources 0.00
14. Net Amount of Fee Requested for this Period \$246,283.60
- Expenses**
15. Total Expenses Requested for this Period (From Exhibit 1): \$ 54.09
16. Balance Remaining in Expense Retainer Account, now yet awarded: 0.00
17. Expenses paid or advanced for this period by other sources 0.00
18. Net Amount of Expenses Requested for this Period \$ 54.09
19. Gross award requested for this period (#11 + #15) \$246,337.69
20. Net Award Requested for this Period (#14 + #18) \$246,337.69
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): \$0.00
22. Final fee and expense award requested (#20 + #21) \$0.00

History of Fees and Expenses

1. Dates, sources and amounts of retainers received:

Dates	Sources	Amounts	For fees or costs?
N/A			

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

Dates	Sources	Amounts	For fees or costs?
N/A			

3. Prior fee and expense awards:

Dates	Sources	Amounts	For fees or costs?
N/A			

Certification

1. I have been designated by Kapila & Company (the "Applicant") as the professional with the responsibility for 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 costs (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. The Chapter 7 Trustee, the Debtors, the U.S. Trustee, and their respective counsel, will be mailed, simultaneously with the filing of the Application with the Court, a complete copy of the Application (including all relevant exhibits).

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 4th day of February, 2010.

Kapila & Company, CPA's
Accountants to Robert E. Tardif, Jr.
Chapter 7 Trustee


By: /s/ Soneet R. Kapila
Soneet R. Kapila, CPA

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

In re:

Case No. 9:08-bk-04360-ALP

**ULRICH FELIX ANTON ENGLER and
PRIVATE COMMERCIAL OFFICE, INC.**

**Chapter 7
(Substantively Consolidated)**

Debtors./

**1ST INTERIM APPLICATION FOR ALLOWANCE &
PAYMENT OF COMPENSATION & REIMBURSEMENT OF
EXPENSES TO SONEET R. KAPILA, CPA & KAPILA & COMPANY,
CERTIFIED PUBLIC ACCOUNTANTS, AS ACCOUNTANTS FOR
CHAPTER 7 TRUSTEE, ROBERT E. TARDIF, JR.**

Soneet R. Kapila, CPA and the CPA firm of Kapila & Company ("Kapila" or the "Applicant"), as accountants for Robert E. Tardif, Jr. (the "Trustee"), Chapter 7 Trustee, hereby apply for interim allowance and payment of compensation for professional services rendered and reimbursement of expenses pursuant to §§ 328, 330, 331 and 503(b) of the Title 11 of the United States Code (hereinafter the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (hereinafter "Bankruptcy Rule(s)") and the United States Department of Justice, Executive Office for United States Trustee's Guidelines for Reviewing the Application 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 Professional and Paraprofessional Time by
Activity Code Category**

Exhibit 3 Summary of Expenses and Disbursements

Exhibit 4 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, their hourly rates, and a summary of the time each expended in representing the Trustee in the Case.
3. Exhibit 2 contains a summary of professional and paraprofessional time organized by activity codes as required by, and in compliance with, the Guidelines.
4. Exhibit 3 contains a summary of Applicant's total, actual and necessary, out-of-pocket expenses and disbursements for which Applicant seeks reimbursement in accordance with § 330(a)(1)(B) of the Bankruptcy Code, the Bankruptcy Rules and the Guidelines. The expenses and disbursements summarized in Exhibit 3 are those which Applicant typically would invoice to its non-bankruptcy clients.
5. Exhibit 4 contains a detailed description of the services rendered on behalf of the Trustee, for which Applicant seeks reimbursement in accordance with § 330(a)(1)(B) of the Bankruptcy Code, the Bankruptcy Rules and the Guidelines. Exhibit 4 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 4 based on, among other things, contemporaneous daily time records maintained by the Applicant's professionals and paraprofessionals.
6. The Applicant seeks an interim award of fees of \$246,283.60 for 1,408.25 hours worked (blended hourly rate \$174.89) during the Application Period. The

Applicant believes that the requested interim fee of \$246,283.60 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

1. On October 22, 2008, the United States Bankruptcy Court, Middle District of Florida (the "Court") entered an Order Approving Application to Employ/Retain Soneet R. Kapila as Accountant (the "Employment Order") (C.P. #90). Pursuant to the Employment Order, the Applicant's compensation is conditioned on approval by the Court.
2. This Application is the first interim fee application filed in this case by Kapila and as such, this fee application is for all fees and costs incurred from June 10, 2008 to January 31, 2010 (the "Application Period"). Kapila seeks hereunder an interim fee award of \$246,283.60 in fees for services rendered and \$54.09 for reimbursement of expenses, since the inception of the case.

II. CASE BACKGROUND

1. On March 31, 2008 (hereinafter the "Petition Date"), Reinhard Muller, Klaus Wolfschmidt and Anneliese Schmitt filed an involuntary petition for relief under Chapter 7 of Title 11 of the Bankruptcy Code against Ulrich Felix Anton Engler a/k/a Richie Engler and Private Commercial Office, Inc. (hereinafter referred to individually as "Engler" and "PCO", respectively, or collectively as the "Debtors") with the Court.
2. On April 29, 2008, the Court entered Order for Relief against the Debtors.

3. On April 30, 2008, Robert E. Tardif, Jr., ("Tardif") was appointed and currently serves as the permanent Chapter 7 Trustee for the Debtors' bankruptcy estates.
4. 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).
5. As of January 31, 2010, 1,221 Proofs of Claim in the aggregate amount of \$312,999,841.01 (consisting of general unsecured claims in the amount of \$276,953,198.65 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 claim 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.
6. The German authorities have issued an international warrant for Engler's arrest with respect to the foregoing activities. Engler is currently a fugitive from justice.

III. DESCRIPTION AND SUMMARY OF SERVICES PERFORMED

Preference/Fraudulent Transfer Analysis (Activity Code 599)

The Applicant expended a total of 592.00 hours in this category and is requesting a total sum of \$101,626.80 for the services rendered in this category.

Creditors' Meeting (Activity Code 653)

The Applicant expended a total of 6.00 hours in this category and is requesting a total sum of \$2,820.00 for the services rendered in this category.

Reconstruction Accounting (Activity Code 701)

The Applicant expended a total of 683.15 hours in this category and is requesting a total sum of \$109,714.00 for the services rendered in this category.

Financial Analysis (Activity Series 740's)

The Applicant expended a total of 114.30 hours in this category and is requesting a total sum of \$29,067.80 for the services rendered in this category.

Time Analysis (Activity Code 736)

The Applicant expended a total of 12.80 hours in this category and is requesting a total sum of \$3,055.00 for the services rendered in this category.

IV. MISCELLANEOUS

The Applicant also has spent time on miscellaneous matters which have arisen to date in the course of the Applicant's duties to the Trustee.

V. INDEXING OF TASKS BY ACTIVITY CODES

As set forth in the various exhibits attached to this Application, the Applicant has organized its time records by activity code in accordance with the Guidelines.

Preference/Fraudulent Transfer Analysis:

Analysis and Identification of Potential Avoidance Actions

The Applicant assisted the Trustee with the analysis and identification of potential avoidance actions under §§ 547 and 548 of the Bankruptcy Code. In connection with this effort the Applicant performed the following tasks:

- Performed a detailed analysis of the Bank Reconstruction (as defined below) in order to determine parties ("Potential Targets") who on a net basis received disbursements from the Debtors in excess of funds contributed to the Debtors ("Net Cash Disbursements") from inception in February 2005 through the Petition Date (the "pre-Petition Period"). By virtue of this analysis, the Applicant was able to identify over 430 European and domestic Potential Targets receiving Net Cash Disbursements in excess of \$109.0 million in the aggregate.

- For each Potential Target identified, the Applicant prepared a schedule detailing by date and all amounts received and disbursed by the Debtors during the pre-Petition Period.
- Through extensive and detailed review of the Debtors' physical records, the Applicant provided the Trustee with banking support in the form of a wire transfer advice, cancelled check or deposit ticket for over 3,000 transactions received and disbursed by Debtors with respect to the Potential Targets during the pre-Petition Period.
- The Applicant provided the aforementioned analyses to the Trustee and special counsel for the purpose of filing adversary proceedings.

Preparation of PONZI Analysis

The Applicant is in the process of evaluating whether the Debtors operated as a PONZI scheme during the pre-Petition Period and preparing an expert report (the "Expert Report"). In connection with the preparation of the Expert Report, the Applicant performed the following tasks:

- The Applicant reviewed and analyzed the following documents and sources of information:
 1. Over 900 proofs of claim and supporting documentation filed with the Bankruptcy Court.
 2. Detailed subsidiary ledgers maintained by brokers.
 3. Police reports provided by counsel.
 4. The Debtors' physical banking records in the form of cancelled checks, deposit tickets and wire transfer advices.

- Based on the information enumerated above, the Applicant is in the process of analyzing the funds received and disbursed by the Debtor at various points in time.

Creditors' Meeting

At the Trustee's request, the Applicant attended the meeting of creditors in Ft. Meyers, Florida.

Reconstruction Accounting

The Trustee was unable to obtain any accounting records from the Debtors. As such, in order to assist the Trustee with the identification of potential avoidance actions, it was necessary for the Applicant to prepare a detailed reconstruction of the funds received and disbursed by the Debtors during the pre-Petition Period. In connection with this effort, the Applicant performed the following tasks:

- The Applicant reviewed and analyzed, when available, the Debtors' physical banking records including bank statements, deposit tickets, wire transfer advices and cancelled checks for accounts held at Wachovia Bank and SunTrust banks in the name of the Debtors.
- Based on analysis of the physical banking records the Applicant prepared a reconstruction of the funds received and disbursed by the Debtors during the pre-Petition Period (the "Bank Reconstruction"). Said reconstruction encompassed over 29,000 transactions and reflected funds received and funds disbursed by the Debtors of over \$172.9 million in the aggregate.
- The Applicant analyzed each of the over 29,000 transactions reflected in the Bank Reconstruction in order to determine the business purpose of each transaction as well as identify potential hidden assets.

- Additionally, in connection with the determination of the business purpose of each transaction, the Applicant conducted a thorough review of over 900 filed claims and supporting documentation.

Business Analysis

The Applicant expended significant time and resources in the preparation of a preliminary analysis and findings detailing and analyzing the business operations of the Debtors in areas including the following:

- Cash receipts
- Cash disbursements
- Analysis of net invested capital
- Items requiring additional banking support
- Identification of potential hidden assets

The Applicant presented the aforementioned analysis to the Trustee in June 2009 thus providing the Trustee with the necessary knowledge of the Debtors' operations including, but not limited to, the following:

- The Debtors' financial operations in the pre-Petition Period
- Potential targets for avoidance actions
- Thousands of transactions for which additional banking support was required.

Armed with this analysis, the Trustee subpoenaed the banks for additional banking support as identified by the Applicant. Receipt and analysis of this information resulted in the identification of additional targets for avoidance actions and hidden assets.

Other Financial Analyses

During the period, the Applicant assisted the Trustee with financial analyses related to matters including, but not limited to, the following:

- Analysis of multiple subsidiary ledgers detailing net invested capital maintained by brokers and agents.
- Financial analysis and preparation of schedules in support of the substantive consolidation of additional entities with the Debtors,

Time Analysis

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.

VI. EVALUATION OF SERVICES RENDERED: FIRST COLONIAL CONSIDERATIONS

1. 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 Exhibit 4 attached hereto constitute only a summary of the time spent.
2. *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:

- a. The time and labor required;
 - b. The novelty and difficulty of the questions presented;
 - c. The skill required to perform the accounting services properly;
 - d. The preclusion from other employment by the professional due to acceptance of the case;
 - e. The customary fee for similar work in the community;
 - f. Whether the fee is fixed or contingent;
 - g. The time limitations imposed by the client or circumstances;
 - h. The amount of time involved and results obtained;
 - i. The experience, reputation and ability of the professionals;
 - j. The undesirability of the case;
 - k. The nature and length of the professional relationship with the client; and
- First Colonial*, 544 F.2d at 1298-99.

3. Based on the standards set forth in §§ 330 and 331 of the Bankruptcy Code and *First Colonial*, the Applicant believes that the fair and reasonable value of its services rendered during the period covered by this Application is in the amount of \$246,283.60.

- a. Time, Nature and Extent of Services Rendered, Results Obtained and related First Colonial Factors

Kapila's services have been rendered timely and in an efficient manner and facilitated the efficient administration of these proceedings. The foregoing summary, together with the exhibits attached hereto, details the time, nature and extent of the professional services the Applicant rendered for the benefit of the Trustee during the period covered by the Application. The total number

of hours expended (1,408.25) reveals the time devoted to these matters by the Applicant. The average hourly rate for the Applicant during the period covered by this Application is \$174.89.

b. Novelty and Difficulty of Questions Prepared

As it is not uncommon in such fraud cases, the transactions and flows of funds within the entities were intertwined like a hornet's nest. Untangling this web is an integral part of the project and a quick turnaround was critical. Kapila has extensive experience in such investigations and was able to provide the necessary resources with expediency to accomplish the tasks for which the Trustee is responsible.

c. Skill Requisite to Perform Services Properly

Kapila 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.

d. Preclusion from Other Employment Due to Acceptance of Case

Kapila has not been precluded from other engagements because of its employment by the Trustee in this proceeding. Had 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.

e. Customary Fee

Kapila 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 Kapila to other clients.

f. Whether the Fee is Fixed or Contingent

Kapila's fee is contingent on approval by the Court pursuant to § 330 of the Bankruptcy Code.

g. Time Limitations Imposed by Client or Other Circumstances

Kapila has rendered assistance and consultation to the Trustee and interested parties during these proceedings in an efficient and cost-effective manner, as reflected in the amount of compensation sought by Kapila.

h. Experience, Reputation and Ability of Professionals

Kapila is highly regarded in the community and enjoys a fine reputation. The professionals are highly qualified and have received special training and possess special certifications.

i. "Undesirability" of the Case

Kapila's engagement has not been "undesirable" as defined in Johnson v. Georgia Highway Express, Inc., 455 F.2d 714 (5th Cir. 1974).

j. Nature and Length of Professional Relationship with Client

The Applicant has and continues to represent the Trustee in this case.

k. Awards in Similar Cases

- i. Kapila believes that the compensation sought herein is consistent and similar to other awards in proceedings of this nature.
- ii. No agreement or understanding exists between Kapila and any other person for a sharing of compensation to be awarded by the Court except among shareholders or regular associates of Kapila's firm as provided by § 504(b) of the Bankruptcy Code and Rule 2016 of the Federal Rules of Bankruptcy Procedure.

VII. CONCLUSION

The 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, Kapila requests a 1st interim award equal to \$246,283.60 in fees and \$54.09 for expenses for a total payment of \$246,337.69.

WHEREFORE, based on the foregoing, Kapila respectfully requests that this Court enter its order (A) awarding Kapila an interim allowance of compensation for services rendered in the amount of \$246,283.60 in fees and \$54.09 in expenses for a total of \$246,337.69 and (B) granting Kapila such other and further relief as this Court deems just and proper.

Dated: February 4th, 2010

Kapila & Company, CPAs
Accountants for the Trustee
1000 South Federal Highway, #200
Fort Lauderdale, Florida 33316
954/761-1011

BY: Soneet R. Kapila
Soneet R. Kapila, C.P.A.

Ulrich Felix Anton Engler and Private Commercial Office, Inc.**Case No. 9:08-bk-04360-ALP****1st Interim Fee Application****June 10, 2008 to January 31, 2010****Summary of Professional & Paraprofessional Time**

Name	Year Licensed/ Experience	Hours	Hourly Rate	Total Fees
<u>Professionals</u>				
Soneet R. Kapila, Partner, CPA ⁽¹⁾ , CIRA, CFE, CFF	1983	9.20	470/490	\$ 4,372.00
Carol L. Fox, Partner, CPA ⁽¹⁾ , CIRA, CFE	1989	429.00	284/310	128,955.00
Carin B. Sorvik, Forensic Analyst	8 years	169.10	142	24,012.20
Shantel S. Thomas, Forensic Consultant, CPA ⁽¹⁾	2007	329.80	134/152	44,679.20
Mahnaz L. Chinikamwala, Forensic Analyst	2 years	6.00	124	744.00
Rachel L. Small, Forensic Analyst	1 year	275.95	108/124	30,700.20
Michael D. Lessne, Forensic Consultant, CPA ⁽¹⁾	2009	5.00	120	600.00
Frank Daddario, Forensic Analyst	25 years	16.00	110/112	1,769.00
Jenna D. Clark, Forensic Analyst	1 year	163.20	60	9,792.00
		<u>1,403.25</u>		<u>245,623.60</u>
<u>Paraprofessionals</u>				
Michelle S. Sams	24 years	5.00	132	660.00
		<u>5.00</u>		<u>660.00</u>
		<u>1,408.25</u>		<u>\$ 246,283.60</u>
Total Hours by Professional & Paraprofessionals				1,408.25
"Blended" Hourly Rate				\$ 174.89
Total Professional & Paraprofessional Fees				\$ 246,283.60

CPA - Certified Public Accountant, Regulated by the State of Florida

CIRA - Certified Insolvency & Restructuring Advisor

CFE - Certified Fraud Examiner

CFF - Certified in Financial Forensics

(1) Regulated by the State of Florida.

Exhibit 2**Ulrich Felix Anton Engler and Private Commercial Office, Inc.****Case No. 9:08-bk-04360-ALP****1st Interim Fee Application****June 10, 2008 to January 31, 2010****Summary of Professional & Paraprofessional Time**

Position	Name	Hours	Hourly Rate	Total Fees
<u>Preference/Fraudulent Transfer Analysis</u>				
Partner	C. Fox	149.70	284/310	\$ 45,220.00
Forensic Consultant	S. Thomas	323.80	134/152	43,767.20
Forensic Analyst	R. Small	96.50	108/124	11,319.60
Forensic Analyst	J. Clark	22.00	60	1,320.00
		<u>592.00</u>	171.67	<u>101,626.80</u>
<u>Creditors' Meeting</u>				
Partner	S. Kapila	6.00	470	2,820.00
		<u>6.00</u>	470.00	<u>2,820.00</u>
<u>Reconstruction Accounting</u>				
Partner	C. Fox	192.30	284/310	57,690.00
Forensic Analyst	C. Sorvik	165.70	142	23,529.40
Forensic Analyst	R. Small	172.95	108/124	18,678.60
Forensic Analyst	M. Chinikamwala	6.00	124	744.00
Forensic Consultant	M. Lessne	5.00	120	600.00
Forensic Analyst	J. Clark	141.20	60	8,472.00
		<u>683.15</u>	160.60	<u>109,714.00</u>

Exhibit 2**Ulrich Felix Anton Engler and Private Commercial Office, Inc.****Case No. 9:08-bk-04360-ALP****1st Interim Fee Application****June 10, 2008 to January 31, 2010****Summary of Professional & Paraprofessional Time**

Position	Name	Hours	Hourly Rate	Total Fees
<u>Business Analysis</u>				
Partner	S. Kapila	3.20	470/490	1,552.00
Partner	C. Fox	79.20	284/310	23,650.00
Forensic Consultant	S. Thomas	6.00	152	912.00
Forensic Analyst	C. Sorvik	3.40	142	482.80
Forensic Analyst	R. Small	6.50	108/124	702.00
Forensic Analyst	F. Daddario	16.00	110/112	1,769.00
		<u>114.30</u>	254.31	<u>29,067.80</u>
<u>Fee Application</u>				
Partner	C. Fox	7.80	300/310	2,395.00
Paraprofessional	M. Sams	5.00	132	660.00
		<u>12.80</u>	238.67	<u>3,055.00</u>
		<u>1,408.25</u>	174.89	<u>\$ 246,283.60</u>

Exhibit 3

**Ulrich Felix Anton Engler and Private Commercial Office, Inc.
Case No. 9:08-bk-04360-ALP**

Summary of Requested Reimbursement of Expenses

1. Postage (code 805)	\$ 2.41
2. Copy Charges (code 828) (48 copies @ \$0.20)	9.60
3. Long Distance Telephone (code 855)	16.80
4. Pacer (code 864)	<u>25.28</u>
Total Gross Amount of Requested Disbursements	<u>\$ 54.09</u>

Kapila & Company

EXHIBIT 4

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200 ENGLER, ULRICH F.A.
 ULRICH F. A. ENGLER

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
PREFERENCE/FRAUDULENT TRANSFER							
CLF	599	07/27/09	300.00	0.10	30.00	FOLLOW-UP E-MAIL TO KIRSTEN BAIR OF FOWLER WHITE REGARDING POTENTIAL FRAUDULENT TRANSFER MADE TO HERMANN DOERNER/MARSHALL INCREASE CORPORATION. REFER INQUIRY TO THE CHAPTER 7 TRUSTEE.	
CLF	599	08/07/09	300.00	0.40	120.00	AS REQUESTED BY THE TRUSTEE, PREPARATION OF SCHEDULE OF TRANSFERS MADE TO DOUGLAS INVESTMENTS. E-MAIL THE SAME TO THE TRUSTEE.	
CLF	599	08/07/09	300.00	0.40	120.00	AS REQUESTED BY THE TRUSTEE, PREPARATION OF SCHEDULE OF TRANSFERS MADE TO DAVID DOUGLAS. E-MAIL THE SAME TO THE TRUSTEE.	
CLF	599	08/07/09	300.00	0.40	120.00	AS REQUESTED BY THE TRUSTEE, PREPARATION OF SCHEDULE OF TRANSFERS MADE BY THE DEBTOR TO BIANCA BORKOWSKI. E-MAIL SCHEDULE TO THE TRUSTEE.	
CLF	599	08/13/09	300.00	0.70	210.00	AT THE REQUEST OF COUNSEL AND THE TRUSTEE AND IN CONNECTION WITH ADVERSARY PROCEEDING, ANALYSIS OF DOCUMENTATION SUPPORTING TRANSFERS MADE TO BIANCA BOROWSKI.	
CLF	599	08/13/09	300.00	0.70	210.00	AT THE REQUEST OF COUNSEL AND THE TRUSTEE AND IN CONNECTION WITH ADVERSARY PROCEEDING, ANALYSIS OF DOCUMENTATION SUPPORTING TRANSFERS MADE TO DAVID DOUGLAS.	
CLF	599	08/13/09	300.00	0.70	210.00	AT THE REQUEST OF COUNSEL AND THE TRUSTEE AND IN CONNECTION WITH ADVERSARY PROCEEDING, ANALYSIS OF DOCUMENTATION SUPPORTING TRANSFERS MADE TO DOUGLAS INVESTMENTS.	
CLF	599	08/14/09	300.00	0.80	240.00	IN CONNECTION WITH BOROWSKI, DOUGLAS AND DOUGLAS INVESTMENT ADVERSARIES REVIEW OF DOCUMENTATION SUPPORTING TRANSFERS AND TRANSMISSION OF THE SAME TO COUNSEL FOR THE TRUSTEE.	
CLF	599	08/14/09	300.00	0.10	30.00	FOLLOW-UP WITH B. ELGIDELY REGARDING FRAUDULENT TRANSFER DOCUMENTATION.	
RLS	599	08/14/09	108.00	0.50	54.00	ASSIST WITH GATHERING SUPPORTING DOCUMENTATION FOR BOROWSKI, DOUGLAS, DOUGLAS INVESTMENT FRAUDULENT TRANSFER ANALYSES	
CLF	599	08/17/09	300.00	0.10	30.00	E-MAIL TO COUNSEL REGARDING TRANSFERS MADE TO BRADLEY FREEMAN AND THE LAW FIRM OF SCHNELL, BAZOS ET AL. INDICATE NO TRANSFERS WERE MADE TO THE AFOREMENTIONED ENTITIES.	
CLF	599	10/15/09	300.00	0.40	120.00	AT THE REQUEST OF COUNSEL, ANALYSIS OF RECONSTRUCTION OF INVESTOR DATABASE FOR POTENTIAL TRANSFERS TO ROY MOULTON TRUST ACCOUNT, SCHNELL LAW OFFICES, BRADLEY FREEMAN, STOEL RIVES, WALTER SINCLAIR, MARK GESTON AND JASON PRICE. TRANSMIT RELEVANT INFORMATION TO COUNSEL.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description
SST	599	10/21/09	134.00	2.30	308.20	IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES AND DEMAND LETTERS, PREPARATION OF FRAUDULENT TRANSFER SCHEDULES AND SUPPORTING DOCUMENTATION
CLF	599	10/21/09	300.00	0.80	240.00	TELEPHONE CONFERENCE WITH GERMAN COUNSEL REGARDING PREPARATION OF DEMAND LETTERS AND THE FILING OF THE ADVERSARY PROCEEDINGS RELATED TO EUROPEAN TARGETS.
CLF	599	10/21/09	300.00	0.60	180.00	TELEPHONE CONFERENCE WITH SHANTEL THOMAS REGARDING THE PREPARATION OF DETAILED CASH TRANSACTION SCHEDULES FOR OVER 300 EUROPEAN TRANSFER TARGETS.
CLF	599	10/21/09	300.00	0.30	90.00	PREPARE REVISED SCHEDULE OF TRANSFERS TO DAVID DOUGLAS AND SUPPORTING DOCUMENTATION. E-MAIL THE SAME TO BOB ELGIDELY.
CLF	599	10/21/09	300.00	2.90	870.00	FOR PURPOSE OF THE IDENTIFICATION OF FRAUDULENT TRANSFER TARGETS, PREPARATION OF CHART DETAILING THE RESULTS OF THE REVISED RECONSTRUCTION OF THE INVESTOR DATABASE.
SST	599	10/22/09	134.00	6.50	871.00	IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES AND DEMAND LETTERS, PREPARATION OF FRAUDULENT TRANSFER SCHEDULES AND SUPPORTING DOCUMENTATION
CLF	599	10/22/09	300.00	0.90	270.00	E-MAIL TO BOB ELGIDELY DETAILING THE FOLLOWING: 1. TRANSFERS TO DAVID DOUGLAS. 2. THE FILING OF UNITED STATES ADVERSARIES. 3. CASH RECEIVED FROM DOUGLAS INVESTMENTS. 4. INVESTIGATION OF THE BANK ACCOUNT OF FREE CALL TECHNOLOGIES.
SST	599	10/23/09	134.00	9.00	1,206.00	IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES AND DEMAND LETTERS, PREPARATION OF FRAUDULENT TRANSFER SCHEDULES AND SUPPORTING DOCUMENTATION
SST	599	10/25/09	134.00	4.00	536.00	IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES AND DEMAND LETTERS, PREPARATION OF FRAUDULENT TRANSFER SCHEDULES AND SUPPORTING DOCUMENTATION
SST	599	10/26/09	134.00	12.00	1,608.00	IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES AND DEMAND LETTERS, PREPARATION OF FRAUDULENT TRANSFER SCHEDULES AND SUPPORTING DOCUMENTATION
SST	599	10/27/09	134.00	7.00	938.00	IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES AND DEMAND LETTERS, PREPARATION OF FRAUDULENT TRANSFER SCHEDULES AND SUPPORTING DOCUMENTATION
SST	599	10/28/09	134.00	12.00	1,608.00	IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES AND DEMAND LETTERS, PREPARATION OF FRAUDULENT TRANSFER SCHEDULES AND SUPPORTING DOCUMENTATION
SST	599	10/29/09	134.00	4.00	536.00	IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES AND DEMAND LETTERS, PREPARATION OF FRAUDULENT TRANSFER SCHEDULES AND SUPPORTING DOCUMENTATION

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
SST	599	11/02/09	134.00	9.00	1,206.00	PREPARED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS	
CLF	599	11/02/09	300.00	2.20	660.00	FINANCIAL ANALYSIS IN CONNECTION WITH THE PREPARATION OF OVER 350 SCHEDULES TO BE ATTACHED TO THE EUROPEAN ADVERSARIES AND DEMAND LETTERS.	
SST	599	11/03/09	134.00	9.00	1,206.00	PREPARED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS	
SST	599	11/04/09	134.00	1.00	134.00	PREPARED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS	
SST	599	11/05/09	134.00	7.50	1,005.00	PREPARED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS	
SST	599	11/06/09	134.00	9.00	1,206.00	PREPARED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS	
SST	599	11/09/09	134.00	10.00	1,340.00	PREPARED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS	
SST	599	11/10/09	134.00	10.00	1,340.00	PREPARED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS	
CLF	599	11/10/09	300.00	5.90	1,770.00	IN CONNECTION WITH AVOIDANCE ACTIONS INVOLVING THE EUROPEAN TARGETS, BEGIN REVIEW OF OVER 350 SCHEDULES OF CASH DISBURSEMENTS TO BE ATTACHED TO THE DEMAND LETTERS AND ADVERSARY COMPLAINTS.	
SST	599	11/11/09	134.00	10.00	1,340.00	PREPARED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS	
CLF	599	11/11/09	300.00	5.10	1,530.00	IN CONNECTION WITH AVOIDANCE ACTIONS INVOLVING THE EUROPEAN TARGETS, CONTINUED REVIEW OF OVER 350 SCHEDULES OF CASH DISBURSEMENTS TO BE ATTACHED TO THE DEMAND LETTERS AND ADVERSARY COMPLAINTS.	

Kapila & Company**Billing Worksheet**

Sunday, January 31, 2010

January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
SST	599	11/12/09	134.00	9.00	1,206.00	PREPARED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS	
CLF	599	11/12/09	300.00	3.40	1,020.00	IN CONNECTION WITH AVOIDANCE ACTIONS INVOLVING THE EUROPEAN TARGETS, CONTINUED REVIEW OF OVER 350 SCHEDULES OF CASH DISBURSEMENTS TO BE ATTACHED TO THE DEMAND LETTERS AND ADVERSARY COMPLAINTS.	
SST	599	11/13/09	134.00	10.00	1,340.00	PREPARED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS	
CLF	599	11/13/09	300.00	9.10	2,730.00	IN CONNECTION WITH AVOIDANCE ACTIONS INVOLVING THE EUROPEAN TARGETS, CONTINUED REVIEW OF OVER 350 SCHEDULES OF CASH DISBURSEMENTS TO BE ATTACHED TO THE DEMAND LETTERS AND ADVERSARY COMPLAINTS.	
SST	599	11/16/09	134.00	6.00	804.00	PREPARED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS	
CLF	599	11/16/09	300.00	5.90	1,770.00	IN CONNECTION WITH FRAUDULENT TRANSFER ACTIONS INVOLVING THE EUROPEAN TARGETS, CONTINUED REVIEW OF OVER 350 SCHEDULES OF CASH DISBURSEMENTS TO BE ATTACHED TO THE DEMAND LETTERS AND ADVERSARY COMPLAINTS - COMPLETED. EMAIL SCHEDULES TO COUNSEL.	
CLF	599	11/16/09	300.00	3.10	930.00	IN CONNECTION WITH THE PREPARATION OF THE EUROPEAN ADVERSARIES AND DEMAND LETTERS, UPDATE SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS PREPARED BY COUNSEL FOR CURRENT INFORMATION AS REFLECTED IN THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
SST	599	11/17/09	134.00	9.00	1,206.00	PREPARED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS	
SST	599	11/18/09	134.00	9.00	1,206.00	PREPARED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS	
SST	599	11/19/09	134.00	9.00	1,206.00	PREPARED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS	
CLF	599	11/19/09	300.00	2.10	630.00	IN CONNECTION WITH THE FILING OF THE EUROPEAN ADVERSARIES AND DEMAND LETTERS, REVIEW OF SUPPORTING DOCUMENTATION FOR OVER 350 FRAUDULENT TRANSFER TARGETS - IN PROGRESS.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
SST	599	11/20/09	134.00	5.00	670.00	PREPARED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS	
CLF	599	11/20/09	300.00	3.30	990.00	IN CONNECTION WITH THE FILING OF THE EUROPEAN ADVERSARIES AND DEMAND LETTERS, REVIEW OF SUPPORTING DOCUMENTATION FOR OVER 350 FRAUDULENT TRANSFER TARGETS - IN PROGRESS.	
CLF	599	11/24/09	300.00	1.10	330.00	UPDATE FRAUDULENT TRANSFER SCHEDULE OF PETITIONING CREDITOR, KLAUS WOLFSCHMIDT, FOR INVESTMENT INFORMATION PROVIDED BY KIRSTEN BAIER OF FOWLER WHITE. TRANSMIT THE SAME TO THE TRUSTEE AND EUROPEAN COUNSEL.	
CLF	599	11/24/09	300.00	2.20	660.00	IN CONNECTION WITH THE FILING OF THE EUROPEAN ADVERSARIES AND DEMAND LETTERS, REVIEW OF SUPPORTING DOCUMENTATION FOR OVER 350 FRAUDULENT TRANSFER TARGETS - IN PROGRESS.	
SST	599	11/29/09	134.00	1.50	201.00	PREPARED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS	
CLF	599	12/01/09	300.00	2.10	630.00	PREPARATION OF SCHEDULES OF POTENTIAL TARGETS SORTED BOTH ALPHABETICALLY AND IN DESCENDING ORDER TO BE USED IN 12.01.09 AND 12.02.09 MEETINGS WITH COUNSEL.	
CLF	599	12/01/09	300.00	0.90	270.00	IN CONNECTION WITH PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS, REVIEW SCHEDULES AND SUPPORTING DOCUMENTATION FOR OVER 350 POTENTIAL EUROPEAN TARGETS - IN PROGRESS.	
CLF	599	12/01/09	300.00	6.60	1,980.00	IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS, MEETING WITH B. ELGIDELY AND A. TASHIRO TO OUTLINE PLAN OF ACTION FOR THE PURSUIT OF OVER 400 POTENTIAL TARGETS (EUROPEAN AND DOMESTIC) RECEIVING \$5,000 OR MORE IN THE AGGREGATE - IN PROGRESS.	
SST	599	12/01/09	134.00	9.00	1,206.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
CLF	599	12/02/09	300.00	5.10	1,530.00	IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS, MEETING WITH B. ELGIDELY AND A. TASHIRO TO OUTLINE PLAN OF ACTION FOR THE PURSUIT OF OVER 400 POTENTIAL TARGETS RECEIVING \$5,000 OR MORE IN THE AGGREGATE - COMPLETED.	
CLF	599	12/02/09	300.00	0.20	60.00	IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS, PREPARATION OF SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS AND SUPPORTING DOCUMENTATION RELATED TO ANGELA AND DOUGLAS TOTH.	

Kapila & Company**Billing Worksheet**

Sunday, January 31, 2010

January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
CLF	599	12/02/09	300.00	0.20	60.00	IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS, PREPARATION OF SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS AND SUPPORTING DOCUMENTATION RELATED TO TETON VILLAGE REALTY.	
CLF	599	12/02/09	300.00	0.30	90.00	IN RESPONSE TO DEMAND LETTER SENT AND BASED ON NEWLY RECEIVED INFORMATION PROVIDED BY THE INVESTOR, TRACE CASH RECEIVED BY ENGLER/PRIVATE COMMERCIAL OFFICE FROM INVESTOR, LECHNER, INTO THE COMBINED BANK RECONSTRUCTION. REVISE SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS RELATING TO THIS INVESTOR AND ADVISE COUNSEL OF THE SAME.	
CLF	599	12/02/09	300.00	0.40	120.00	IN RESPONSE TO DEMAND LETTER SENT AND BASED ON NEWLY RECEIVED INFORMATION PROVIDED BY THE INVESTOR, TRACE CASH RECEIVED BY ENGLER/PRIVATE COMMERCIAL OFFICE FROM INVESTOR, SCHRANDT-BELZ, INTO THE COMBINED BANK RECONSTRUCTION. REVISE SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS RELATING TO THIS INVESTOR AND ADVISE COUNSEL OF THE SAME.	
CLF	599	12/02/09	300.00	0.40	120.00	IN RESPONSE TO DEMAND LETTER SENT AND BASED ON NEWLY RECEIVED INFORMATION PROVIDED BY THE INVESTOR, TRACE CASH RECEIVED BY ENGLER/PRIVATE COMMERCIAL OFFICE FROM INVESTOR, SCHREGLMANN, INTO THE COMBINED BANK RECONSTRUCTION. REVISE SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS RELATING TO THIS INVESTOR AND ADVISE COUNSEL OF THE SAME.	
CLF	599	12/02/09	300.00	0.40	120.00	IN RESPONSE TO DEMAND LETTER SENT AND BASED ON NEWLY RECEIVED INFORMATION PROVIDED BY THE INVESTOR, TRACE CASH RECEIVED BY ENGLER/PRIVATE COMMERCIAL OFFICE FROM INVESTOR, RICHE, INTO THE COMBINED BANK RECONSTRUCTION. REVISE SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS RELATING TO THIS INVESTOR AND ADVISE COUNSEL OF THE SAME.	
CLF	599	12/02/09	300.00	0.20	60.00	IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS, PREPARATION OF SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS AND SUPPORTING DOCUMENTATION RELATED TO ALLIANCE TITLE.	
CLF	599	12/02/09	300.00	0.40	120.00	IN RESPONSE TO DEMAND LETTER SENT AND BASED ON NEWLY RECEIVED INFORMATION PROVIDED BY THE INVESTOR, TRACE CASH RECEIVED BY ENGLER/PRIVATE COMMERCIAL OFFICE FROM INVESTOR, PFANDER, INTO THE COMBINED BANK RECONSTRUCTION. REVISE SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS RELATING TO THIS INVESTOR AND ADVISE COUNSEL OF THE SAME.	
CLF	599	12/02/09	300.00	0.40	120.00	IN RESPONSE TO DEMAND LETTER SENT AND BASED ON NEWLY RECEIVED INFORMATION PROVIDED BY THE INVESTOR, TRACE CASH RECEIVED BY ENGLER/PRIVATE COMMERCIAL OFFICE FROM INVESTOR, SIMON, INTO THE COMBINED BANK RECONSTRUCTION. REVISE SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS RELATING TO THIS INVESTOR AND ADVISE COUNSEL OF THE SAME.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
SST	599	12/02/09	134.00	9.00	1,206.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS. IN CONNECTION WITH PREPARATION OF DEMAND LETTERS AND FILING OF ADVERSARY COMPLAINTS, REVIEW SCHEDULES AND SUPPORTING DOCUMENTATION FOR OVER 350 POTENTIAL EUROPEAN TARGETS - IN PROGRESS.	
CLF	599	12/03/09	300.00	0.90	270.00		
SST	599	12/03/09	134.00	9.00	1,206.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
SST	599	12/04/09	134.00	9.00	1,206.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
CLF	599	12/07/09	300.00	2.20	660.00	IN CONNECTION WITH THE FRAUDULENT TRANSFER ACTIONS, BEGIN UPDATE OF MASTER CHART DETAILING THE TREATMENT OF OVER 400 POTENTIAL FRAUDULENT TRANSFER TARGETS.	
SST	599	12/07/09	134.00	7.00	938.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
SST	599	12/08/09	134.00	7.00	938.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
CLF	599	12/08/09	300.00	0.20	60.00	IN RESPONSE TO COUNSEL'S REQUEST, PROVIDE SCHEDULE OF TRANSFERS AND SUPPORTING DOCUMENTATION FOR POTENTIAL TARGET DETLEF TEMME.	
CLF	599	12/08/09	300.00	0.20	60.00	IN RESPONSE TO COUNSEL'S REQUEST, PROVIDE SCHEDULE OF TRANSFERS AND SUPPORTING DOCUMENTATION FOR POTENTIAL TARGET HAUCK AND AUTHAEUSER BANQUIERS.	
SST	599	12/09/09	134.00	10.00	1,340.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
SST	599	12/10/09	134.00	9.00	1,206.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
CLF	599	12/10/09	300.00	2.60	780.00	IN RESPONSE TO COUNSEL'S REQUEST AND IN CONNECTION WITH THE FILING OF STATEMENT OF GOOD CAUSE, PREPARATION OF CHART DETAILING THE TRANSFERS TO/FROM ANGELIKA NEUMEIER-FUCHS. GATHER BANKING DOCUMENTATION SUPPORTING THE SAME AND E-MAIL TO COUNSEL.	
CLF	599	12/10/09	300.00	0.20	60.00	DETAILED E-MAIL TO COUNSEL REGARDING THE FILING OF STATEMENT OF GOOD CAUSE IN CONNECTION WITH THE NEUMIER-FUCHS ADVERSARY.	
CLF	599	12/10/09	300.00	0.30	90.00	TELEPHONE CONFERENCE WITH COUNSEL REGARDING THE TRANSFERS MADE BY ENGLER/PCO TO ANGELIKA NEUMEIER-FUCHS.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
SST	599	12/11/09	134.00	8.00	1,072.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
CLF	599	12/11/09	300.00	0.60	180.00	REVIEW STATUS OF PREPARATION OF SCHEDULES AND SUPPORTING DOCUMENTATION IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES.	
SST	599	12/14/09	134.00	10.00	1,340.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
RLS	599	12/14/09	108.00	2.00	216.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
CLF	599	12/14/09	300.00	3.30	990.00	CONTINUED REVIEW OF OVER 350 SCHEDULES OF CASH RECEIPTS AND CASH DISBURSEMENTS AND SUPPORTING BANKING DOCUMENTATION IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES.	
JDC	599	12/14/09	60.00	5.00	300.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
SST	599	12/15/09	134.00	8.00	1,072.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
CLF	599	12/15/09	300.00	2.10	630.00	CONTINUED REVIEW OF OVER 350 SCHEDULES OF CASH RECEIPTS AND CASH DISBURSEMENTS AND SUPPORTING BANKING DOCUMENTATION IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES.	
RLS	599	12/15/09	108.00	7.30	788.40	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
JDC	599	12/15/09	60.00	4.00	240.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
SST	599	12/16/09	134.00	9.00	1,206.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
RLS	599	12/16/09	108.00	5.50	594.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
JDC	599	12/16/09	60.00	4.00	240.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
RLS	599	12/17/09	108.00	4.00	432.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
JDC	599	12/17/09	60.00	1.00	60.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
CLF	599	12/17/09	300.00	2.70	810.00	CONTINUED REVIEW OF OVER 350 SCHEDULES OF CASH RECEIPTS AND CASH DISBURSEMENTS AND SUPPORTING BANKING DOCUMENTATION IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES.	
SST	599	12/17/09	134.00	9.00	1,206.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
CLF	599	12/18/09	300.00	2.70	810.00	CONTINUED REVIEW OF OVER 350 SCHEDULES OF CASH RECEIPTS AND CASH DISBURSEMENTS AND SUPPORTING BANKING DOCUMENTATION IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES.	
SST	599	12/18/09	134.00	9.00	1,206.00	PREPARED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR EUROPEAN TARGETS RECEIVING LESS THAN \$10K NET IN THE CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
CLF	599	12/21/09	300.00	0.30	90.00	FINANCIAL ANALYSIS IN CONNECTION WITH THE EUROINVEST ADVERSARY. REVIEW SUPPORTING DOCUMENTATION AND MAKE RECOMMENDATIONS TO COUNSEL REGARDING THE SAME.	
CLF	599	12/21/09	300.00	1.40	420.00	CONTINUED REVIEW OF OVER 350 SCHEDULES OF CASH RECEIPTS AND CASH DISBURSEMENTS AND SUPPORTING BANKING DOCUMENTATION IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES.	
RLS	599	12/22/09	108.00	3.00	324.00	PREPARATION OF INDIVIDUAL SCHEDULES FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
RLS	599	12/23/09	108.00	7.00	756.00	PREPARATION OF INDIVIDUAL SCHEDULES FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
CLF	599	12/23/09	300.00	2.90	870.00	CONTINUED REVIEW OF OVER 350 SCHEDULES OF CASH RECEIPTS AND CASH DISBURSEMENTS AND SUPPORTING BANKING DOCUMENTATION IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES.	
JDC	599	12/28/09	60.00	2.90	174.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
CLF	599	12/28/09	300.00	0.20	60.00	REVIEW OF FRAUDULENT TRANSFER SCHEDULES OF BALTA ENTERPRISES AND AUTOQUEST. TRANSMIT THE SAME TO R. ELGIDELY.	
CLF	599	12/28/09	300.00	5.80	1,740.00	CONTINUED REVIEW OF OVER 350 SCHEDULES OF CASH RECEIPTS AND CASH DISBURSEMENTS AND SUPPORTING BANKING DOCUMENTATION IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES.	
JDC	599	12/29/09	60.00	2.00	120.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
CLF	599	12/29/09	300.00	4.70	1,410.00	CONTINUED REVIEW OF OVER 350 SCHEDULES OF CASH RECEIPTS AND CASH DISBURSEMENTS AND SUPPORTING BANKING DOCUMENTATION IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES.	
CLF	599	12/29/09	300.00	0.80	240.00	REVIEW OF THE FRAUDULENT TRANSFER SCHEDULE AND SUPPORTING BANKING DOCUMENTATION OF JOHANN HUBER. MAKE NECESSARY CHANGES TO THE SAME.	
CLF	599	12/29/09	300.00	0.70	210.00	REVIEW OF THE FRAUDULENT TRANSFER SCHEDULE AND SUPPORTING BANKING DOCUMENTATION OF MAXIMILLIAN HUBER. MAKE NECESSARY CHANGES TO THE SAME.	
CLF	599	12/29/09	300.00	0.60	180.00	REVIEW OF THE FRAUDULENT TRANSFER SCHEDULE AND SUPPORTING BANKING DOCUMENTATION OF WILHELM HUBER. MAKE NECESSARY CHANGES TO THE SAME.	
CLF	599	12/29/09	300.00	0.60	180.00	REVIEW FRAUDULENT TRANSFER SCHEDULES PERTAINING TO EXECUTIVE TITLE, JOY INVESTMENT, MARSHALL INCREASE CORPORATION AND VIKTOR SEIBEL. MAKE NECESSARY CHANGES AND TRANSMIT THE SAME TO R. ELGIDELY.	
CLF	599	12/29/09	300.00	0.30	90.00	E-MAIL TO/FROM B. ELGIDELY AND A. TASHIRO REGARDING STATUS OF FRAUDULENT TRANSFER SCHEDULES AND FILING OF ADVERSARY COMPLAINTS.	
CLF	599	12/29/09	300.00	0.60	180.00	REVIEW OF THE FRAUDULENT TRANSFER SCHEDULE AND SUPPORTING BANKING DOCUMENTATION OF BARBARA HUBER. MAKE NECESSARY CHANGES TO THE SAME.	
RLS	599	12/30/09	108.00	8.00	864.00	PREPARED INDIVIDUAL SCHEDULES AND GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
CLF	599	12/30/09	300.00	5.60	1,680.00	CONTINUED REVIEW OF OVER 350 SCHEDULES OF CASH RECEIPTS AND CASH DISBURSEMENTS AND SUPPORTING BANKING DOCUMENTATION IN CONNECTION WITH THE FILING OF OVER 350 EUROPEAN ADVERSARIES.	
CLF	599	12/30/09	300.00	3.20	960.00	PREPARATION OF SCHEDULE DETAILING THE STATUS AND UPDATED NET TRANSFERS OF OVER 400 DOMESTIC AND INTERNATIONAL ADVERSARIES. TRANSMIT THE SAME TO R. ELGIDELY AND A. TASHIRO.	
CLF	599	12/30/09	300.00	0.10	30.00	FINANCIAL ANALYSIS OF THE FRAUDULENT TRANSFER SCHEDULE - WORLDWIDE BUSINESS CONSULTANTS. MAKE NECESSARY CHANGES AND TRANSMIT THE SAME TO R. ELGIDELY.	
CLF	599	12/30/09	300.00	1.40	420.00	REVIEW FRAUDULENT TRANSFER SCHEDULES PERTAINING TO DEEP CREEK INVESTMENTS, DIAMOND DISTRICT, FREE CALL TECHNOLOGIES, HABITAT FOR HUMANITY, FIRST AMERICAN TITLE AND JETWORKS CORPORATION. MAKE NECESSARY CHANGES AND TRANSMIT THE SAME TO R. ELGIDELY.	
CLF	599	12/30/09	300.00	0.20	60.00	REVIEW FRAUDULENT TRANSFER SCHEDULE AND SUPPORT RELATED TO TRANSFEREE HOSSMANN. DETERMINE AFOREMENTIONED TRANSFERS ARE ATTRIBUTABLE TO C. HOFFMAN.	
RLS	599	12/31/09	108.00	3.10	334.80	PREPARED INDIVIDUAL SCHEDULES AND GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
JDC	599	01/02/10	60.00	1.20	72.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
JDC	599	01/03/10	60.00	1.90	114.00	GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
RLS	599	01/04/10	124.00	8.00	992.00	PREPARED INDIVIDUAL SCHEDULES AND GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS	
SST	599	01/04/10	152.00	8.00	1,216.00	GATHERED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
CLF	599	01/04/10	310.00	0.90	279.00	TELEPHONE CONFERENCE WITH B. ELGIDELY AND A. TASHIRO REGARDING THE PURSUIT OF FRAUDULENT TRANSFER TARGETS WHO RECEIVED AGGREGATE NET DISBURSEMENTS OF \$8,000 AND GREATER AND THE STATUS OF PENDING LITIGATION.	
CLF	599	01/04/10	310.00	2.90	899.00	BEGIN REVIEW OF FRAUDULENT TRANSFER SCHEDULES AND SUPPORTING BANKING DOCUMENTATION RELATING TO POTENTIAL TARGETS WHO RECEIVED NET AGGREGATE TRANSFERS BETWEEN \$5,000 AND \$9,999. MAKE NECESSARY CHANGES TO THE SAME.	
RLS	599	01/05/10	124.00	5.60	694.40	PREPARED INDIVIDUAL SCHEDULES AND GATHERED FRAUDULENT TRANSFER SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
SST	599	01/05/10	152.00	8.00	1,216.00	GATHERED FRAUDULENT TRANSFER SCHEDULES AND GATHERED SUPPORTING DOCUMENTATION FOR OVER 350 EUROPEAN TARGETS IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
CLF	599	01/05/10	310.00	2.70	837.00	REVIEW FRAUDULENT TRANSFER SCHEDULES AND SUPPORTING BANKING DOCUMENTATION RELATING TO POTENTIAL TARGETS WHO RECEIVED NET AGGREGATE TRANSFERS BETWEEN \$5,000 AND \$9,999. MAKE NECESSARY CHANGES TO THE SAME.	
CLF	599	01/05/10	310.00	0.10	31.00	FOLLOW-UP E-MAIL TO COUNSEL REGARDING TRANSFERS TO SENIOR RESIDENCE KFT.	
CLF	599	01/05/10	310.00	1.60	496.00	REVISE SUMMARY SCHEDULE OF AGGREGATE NET TRANSFERS FOR OVER 400 EUROPEAN AND DOMESTIC TARGETS WHO RECEIVED AGGREGATE NET DISBURSEMENTS OF \$8,000 AND GREATER. E-MAIL THE SAME TO COUNSEL.	
CLF	599	01/05/10	310.00	0.20	62.00	REVIEW FRAUDULENT TRANSFER SCHEDULES - CHARLES SCHWAB AND COMTRADE. MAKE NECESSARY CHANGES AND E-MAIL SCHEDULES TO B. ELGIDELY.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
CLF	599	01/05/10	310.00	0.80	248.00	REVIEW FRAUDULENT TRANSFER SCHEDULES - PLAIN ONE ARCHITECTS, PCO CLIENT MANAGEMENT, SCANLON LINCOLN MERCURY, TALON TITLE SERVICES, SELINE SUBPRIME FINANCE, SOTHEBY'S, VENQ AG AND US NATIONAL PAYPHONE. MAKE NECESSARY CHANGES AND E-MAIL SCHEDULES TO B. ELGIDELY.	
CLF	599	01/05/10	310.00	0.30	93.00	E-MAIL TO/FROM COUNSEL REGARDING PONZI ANALYSIS.	
CLF	599	01/05/10	310.00	0.10	31.00	REVIEW FRAUDULENT TRANSFER SCHEDULES - LUCRONA CONSULTING. MAKE NECESSARY CHANGES AND E-MAIL SCHEDULES TO B. ELGIDELY.	
CLF	599	01/05/10	310.00	0.60	186.00	REVIEW FRAUDULENT TRANSFER SCHEDULES - MONEX, MERCEDES BENZ, MERITT BENNETT PC AND MISSISSIPPI COAST REALTY TRUST . MAKE NECESSARY CHANGES AND E-MAIL SCHEDULES TO B. ELGIDELY.	
CLF	599	01/05/10	310.00	0.20	62.00	FINANCIAL ANALYSIS RELATED TO FRAUDULENT TRANSFERS MADE TO HANS -GUNTHER AND HANS-JURGEN BURGCHATZ.	
SST	599	01/06/10	152.00	5.00	760.00	EMAILED FRAUDULENT TRANSFER SCHEDULES AND SUPPORT PREPARED FOR OVER 350 EUROPEAN TARGETS TO COUNSEL IN CONNECTION WITH THE PREPARATION OF DEMAND LETTERS AND THE FILING OF ADVERSARY COMPLAINTS.	
RLS	599	01/11/10	124.00	4.40	545.60	FINANCIAL ANALYSIS OF CASH RECEIPTS AND DISBURSEMENTS IN PREPARATION OF A YEARLY CASH ANALYSIS IN CONNECTION WITH PROVIDING PROOF OF THE PONZI SCHEME	
CLF	599	01/11/10	310.00	2.90	899.00	ATTEND TO PONZI ANALYSIS WITH REGARD TO THE IDENTIFICATION OF THE BUSINESS PURPOSE OF CERTAIN AGGREGATE DISBURSEMENTS MADE BY THE DEBTOR.	
CLF	599	01/11/10	310.00	0.10	31.00	E-MAIL TO/FROM B. ELGIDELY REGARDING TRANSFERS MADE TO MILLENNIUM BANK, UNITED TRUST OF SWITZERLAND, WILLIAM WISE ET AL.	
RLS	599	01/12/10	124.00	3.50	434.00	FINANCIAL ANALYSIS OF CASH RECEIPTS AND DISBURSEMENTS IN PREPARATION OF A YEARLY CASH ANALYSIS IN CONNECTION WITH PROVIDING PROOF OF THE PONZI SCHEME	
RLS	599	01/12/10	124.00	3.00	372.00	RESEARCH UNKNOWN COMPANIES RECEIVING DISBURSEMENTS GREATER THAN \$10,000 TO IDENTIFY THE RELATIONSHIP THEY HAVE TO ENGLER IN PREPARATION OF A YEARLY CASH ANALYSIS IN CONNECTION WITH PROVIDING PROOF OF THE PONZI SCHEME	
CLF	599	01/12/10	310.00	1.90	589.00	CONTINUE TO ATTEND TO PONZI ANALYSIS WITH REGARD TO THE IDENTIFICATION OF THE BUSINESS PURPOSE OF CERTAIN AGGREGATE DISBURSEMENTS MADE BY THE DEBTOR.	
CLF	599	01/12/10	310.00	0.70	217.00	READ AND REVIEW 26 PAGE POLICE REPORT OF ALOIS FUCHS PROVIDED BY COUNSEL FOR THE PURPOSE OF THE IDENTIFICATION OF INSIDERS AND PARTIES RELATED TO THE DEBTOR AS WELL AS TO GAIN A MORE COMPREHENSIVE UNDERSTANDING OF THE DEBTOR'S OPERATIONS IN GERMANY.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
CLF	599	01/13/10	310.00	2.90	899.00	CONTINUE TO ATTEND TO PONZI ANALYSIS WITH REGARD TO THE IDENTIFICATION OF THE BUSINESS PURPOSE OF CERTAIN AGGREGATE DISBURSEMENTS MADE BY THE DEBTOR.	
RLS	599	01/13/10	124.00	5.70	706.80	FINANCIAL ANALYSIS OF CASH RECEIPTS AND DISBURSEMENTS IN PREPARATION OF A YEARLY CASH ANALYSIS IN CONNECTION WITH PROVIDING PROOF OF THE PONZI SCHEME	
RLS	599	01/14/10	124.00	0.50	62.00	FINANCIAL ANALYSIS OF CASH RECEIPTS AND DISBURSEMENTS IN PREPARATION OF A YEARLY CASH ANALYSIS IN CONNECTION WITH PROVIDING PROOF OF THE PONZI SCHEME	
CLF	599	01/21/10	310.00	2.10	651.00	IN CONNECTION WITH THE PREPARATION OF EXPERT REPORT, FINANCIAL ANALYSIS OF THE BUSINESS PURPOSE OF ALL FUNDS RECEIVED AND DISBURSED BY ENGLER FROM INCEPTION THROUGH JANUARY 2008.	
RLS	599	01/26/10	124.00	6.00	744.00	FINANCIAL ANALYSIS OF CASH RECEIPTS AND DISBURSEMENTS IN PREPARATION OF A YEARLY CASH ANALYSIS IN CONNECTION WITH PROVIDING PROOF OF THE PONZI SCHEME	
CLF	599	01/26/10	310.00	0.20	62.00	IN CONNECTION WITH THE PREPARATION OF THE PONZI ANALYSIS, E-MAIL TO COUNSEL REQUESTING ANY PROMOTIONAL MATERIAL PROVIDED BY ENGLER TO INVESTORS.	
CLF	599	01/26/10	310.00	0.80	248.00	IN CONNECTION WITH THE PONZI ANALYSIS, DETAILED E-MAIL TO/FROM COUNSEL REGARDING THE NEED TO BIFURCATE BETWEEN INVESTOR FUNDS AND COMMISSIONS PAID TO BROKERS.	
CLF	599	01/26/10	310.00	0.40	124.00	IN CONNECTION WITH ADVERSARY PROCEEDINGS, FINANCIAL ANALYSIS OF FUNDS RECEIVED FROM AND DISBURSED TO THREE PARTIES WITH THE LAST NAME BURGCHATZ. PROVIDE COUNSEL WITH REQUESTED INFORMATION.	
CLF	599	01/26/10	310.00	3.70	1,147.00	IN CONNECTION WITH THE PONZI ANALYSIS, FINANCIAL ANALYSIS OF FUNDS RECEIVED AND DISBURSED TO OVER 20 DIFFERENT ENTITIES AND AGGREGATING SEVERAL MILLION DOLLARS IN ORDER TO IDENTIFY THE BUSINESS RELATIONSHIP EACH OF THE ENTITIES HELD WITH ENGLER.	
RLS	599	01/27/10	124.00	2.50	310.00	FINANCIAL ANALYSIS OF CASH RECEIPTS AND DISBURSEMENTS IN PREPARATION OF A YEARLY CASH ANALYSIS IN CONNECTION WITH PROVIDING PROOF OF THE PONZI SCHEME	
RLS	599	01/27/10	124.00	6.50	806.00	FINANCIAL ANALYSIS OF INVESTOR FUNDS AND BROKERAGE COMMISSIONS IN COMPARISON WITH THE POLICE ASSESSMENT FOR ALL GERMAN INVESTORS	
CLF	599	01/27/10	310.00	0.60	186.00	CONTINUED FINANCIAL ANALYSIS IN CONNECTION WITH THE PREPARATION OF THE PONZI ANALYSIS.	
RLS	599	01/28/10	124.00	7.20	892.80	FINANCIAL ANALYSIS OF INVESTOR FUNDS AND BROKERAGE COMMISSIONS IN COMPARISON WITH THE POLICE ASSESSMENT FOR ALL GERMAN INVESTORS	
CLF	599	01/28/10	310.00	0.80	248.00	IN CONNECTION WITH PONZI ANALYSIS, REVIEW CLAIMS REGISTER, ENGLER. DETERMINE AN ADDITIONAL 300 CLAIMS WERE FILED SINCE LAST CLAIMS ANALYSIS. REQUEST INFORMATION FROM TRUSTEE.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
CLF	599	01/28/10	310.00	0.20	62.00	IN CONNECTION WITH PONZI ANALYSIS, REVIEW CLAIMS REGISTER, PCO.	
CLF	599	01/28/10	310.00	2.20	682.00	IN CONNECTION WITH PONZI ANALYSIS CONTINUED ATTENTION TO THE BUSINESS PURPOSE OF FUNDS RECEIVED AND FUNDS DISBURSED BY ENGLER DURING THE PRE-PETITION PERIOD.	
CLF	599	01/29/10	310.00	1.10	341.00	CONTINUED ATTENTION TO PONZI ANALYSIS.	
RLS	599	01/29/10	124.00	3.20	396.80	FINANCIAL ANALYSIS OF INVESTOR FUNDS AND BROKERAGE COMMISSIONS IN COMPARISON WITH THE POLICE ASSESSMENT FOR ALL GERMAN INVESTORS	
PREFERENCE/FRAUDULENT TRANSFER Totals				592.00	101,626.80		
CREDITORS MEETINGS							
SRK	653	06/10/08	470.00	6.00	2,820.00	ULRICH ENGLER - 341 IN FT. MYERS	
CREDITORS MEETINGS Totals				6.00	2,820.00		
RECONSTRUCTION ACCOUNTING							
RLS	701	12/12/08	108.00	2.50	270.00	REVIEW BANK STATEMENTS, BANK DOCUMENTS, AND OTHER MISCELLANEOUS CORRESPONDENCE FOR PROCESSING	
CBS	701	12/17/08	142.00	0.50	71.00	BEGIN PREPARATION OF 2007 BANK RECONSTRUCTION FOR ST ACCT #4251.	
RLS	701	12/17/08	108.00	6.00	648.00	RECONSTRUCTION OF BANK ACCOUNT SUN TRUST 4251 FOR THE YEAR 2005	
CBS	701	12/18/08	142.00	10.90	1,547.80	CONTINUED PREPARATION OF 2007 BANK RECONSTRUCTION FOR ST ACCT #4251.	
RLS	701	12/18/08	108.00	3.50	378.00	RECONSTRUCTION OF BANK ACCOUNT SUN TRUST 4251 FOR THE YEAR 2005	
CBS	701	12/19/08	142.00	11.10	1,576.20	CONTINUED PREPARATION OF 2007 BANK RECONSTRUCTION FOR ST ACCT #4251.	
RLS	701	12/19/08	108.00	8.00	864.00	RECONSTRUCTION OF BANK ACCOUNT SUN TRUST 4251 FOR THE YEAR 2006	
RLS	701	12/20/08	108.00	4.00	432.00	RECONSTRUCTION OF BANK ACCOUNT SUN TRUST 4251 FOR THE YEAR 2006	
RLS	701	12/22/08	108.00	9.00	972.00	RECONSTRUCTION OF BANK ACCOUNT SUN TRUST 4251 FOR THE YEAR 2006	
MLC	701	12/23/08	124.00	2.00	248.00	RECONSTRUCTION OF BANK STATEMENTS FOR SUNTRUST ACCOUNT ENDING IN 4251	
RLS	701	12/23/08	108.00	8.00	864.00	RECONSTRUCTION OF BANK ACCOUNT SUN TRUST 4251 FOR THE YEAR 2006	
MLC	701	12/24/08	124.00	4.00	496.00	RECONSTRUCTION OF BANK STATEMENTS OF TRUST ACCOUNT ENDING IN 4251	
CBS	701	12/30/08	142.00	6.90	979.80	CONTINUED PREPARATION OF 2007 BANK RECONSTRUCTION FOR ST ACCT #4251.	
CBS	701	12/31/08	142.00	5.80	823.60	CONTINUED PREPARATION OF 2007 BANK RECONSTRUCTION FOR ST ACCT #4251.	
RLS	701	01/02/09	108.00	7.30	788.40	RECONSTRUCTION OF SUN TRUST ACCOUNT 4251 FOR THE YEAR 2006	
RLS	701	01/05/09	108.00	9.00	972.00	RECONSTRUCTION OF SUN TRUST ACCOUNT 4251 FOR THE YEAR 2006	
CBS	701	01/05/09	142.00	8.20	1,164.40	CONTINUED PREPARATION OF 2007 BANK RECONSTRUCTION FOR ST ACCT #4251.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
CBS	701	01/06/09	142.00	6.50	923.00	CONTINUED PREPARATION OF 2007 BANK RECONSTRUCTION FOR ST ACCT #4251.	
RLS	701	01/06/09	108.00	8.25	891.00	RECONSTRUCTION OF SUN TRUST ACCOUNT 4251 FOR THE YEAR 2006	
CLF	701	01/07/09	300.00	2.00	600.00	FINANCIAL ANALYSIS IN CONNECTION WITH ONGOING BANK RECONSTRUCTION AND FRAUD INVESTIGATION OF ENGLER PCO.	
CBS	701	01/07/09	142.00	8.00	1,136.00	CONTINUED PREPARATION OF 2007 BANK RECONSTRUCTION FOR ST ACCT #4251.	
RLS	701	01/07/09	108.00	8.00	864.00	RECONSTRUCTION OF SUN TRUST ACCOUNT 4251 FOR THE YEAR 2005	
CBS	701	01/08/09	142.00	7.30	1,036.60	CONTINUED PREPARATION OF 2007 BANK RECONSTRUCTION FOR ST ACCT #4251.	
RLS	701	01/08/09	108.00	8.00	864.00	RECONSTRUCTION OF SUN TRUST ACCOUNT 4251 FOR THE YEAR 2006	
CBS	701	01/09/09	142.00	5.80	823.60	CONTINUED PREPARATION OF 2007 BANK RECONSTRUCTION FOR ST ACCT #4251.	
RLS	701	01/09/09	108.00	6.00	648.00	RECONSTRUCTION OF SUN TRUST ACCOUNT 4251 FOR THE YEAR 2006	
CBS	701	01/12/09	142.00	6.30	894.60	CONTINUED PREPARATION OF 2007 BANK RECONSTRUCTION FOR ST ACCT #4251.	
RLS	701	01/12/09	108.00	5.00	540.00	RECONSTRUCTION OF SUN TRUST ACCOUNT 4251 FOR THE YEAR 2007	
CBS	701	01/13/09	142.00	2.00	284.00	CONTINUED PREPARATION OF 2007 BANK RECONSTRUCTION FOR ST ACCT #4251.	
CLF	701	01/13/09	300.00	1.00	300.00	FINANCIAL ANALYSIS IN CONNECTION WITH THE ONGOING RECONSTRUCTION OF THE INVESTOR DATABASE FOR THE PERIOD 01/01/05 - 08/31/07.	
CLF	701	01/14/09	300.00	2.00	600.00	FINANCIAL ANALYSIS IN CONNECTION WITH THE ONGOING BANK RECONSTRUCTION FOR THE PERIOD 01/01/05 - 08/31/07.	
RLS	701	01/15/09	108.00	3.00	324.00	RECONSTRUCTION OF SUN TRUST ACCOUNT 4251 FOR THE YEAR 2006	
CBS	701	01/16/09	142.00	4.40	624.80	CONTINUED PREPARATION OF 2007 BANK RECONSTRUCTION FOR ST ACCT #4251.	
CLF	701	01/16/09	300.00	1.50	450.00	FINANCIAL ANALYSIS IN CONNECTION WITH THE BANK RECONSTRUCTION FOR THE PERIOD 01/01/05 - 08/31/07.	
CBS	701	01/19/09	142.00	8.00	1,136.00	CONTINUED PREPARATION OF 2007 BANK RECONSTRUCTION FOR ST ACCT #4251.	
CLF	701	01/20/09	300.00	2.50	750.00	REVIEW OF COMBINED BANK/ INVESTOR DATABASE RECONSTRUCTION ENCOMPASSING OVER 30,000 LINES OF DATA.	
CBS	701	01/21/09	142.00	5.10	724.20	PREPARE BANK RECONSTRUCTION OF WACHOVIA ACCOUNT #7271, BEGIN BANK RECONSTRUCTION OF WACHOVIA ACCOUNT #5057.	
CLF	701	01/21/09	300.00	9.00	2,700.00	CONTINUED REVIEW OF COMBINED BANK / INVESTOR DATABASE RECONSTRUCTION ENCOMPASSING OVER 30,000 LINES OF DATA.	
CLF	701	01/22/09	300.00	7.00	2,100.00	REVIEW OF COMBINED BANK / INVESTOR DATABASE RECONSTRUCTION ENCOMPASSING OVER 30,000 LINES OF DATA.	
CBS	701	01/22/09	142.00	12.10	1,718.20	CONTINUED BANK RECONSTRUCTION OF WACHOVIA ACCOUNT #5057.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
CBS	701	01/23/09	142.00	5.30	752.60	CONTINUED BANK RECONSTRUCTION OF WACHOVIA ACCOUNT #5057.	
CBS	701	01/26/09	142.00	8.10	1,150.20	CONTINUED BANK RECONSTRUCTION OF WACHOVIA ACCOUNT #5057.	
CBS	701	01/27/09	142.00	8.00	1,136.00	CONTINUED BANK RECONSTRUCTION OF WACHOVIA ACCOUNT #5057.	
CBS	701	01/28/09	142.00	7.90	1,121.80	CONTINUED BANK RECONSTRUCTION OF WACHOVIA ACCOUNT #5057.	
CBS	701	01/29/09	142.00	7.30	1,036.60	CONTINUED BANK RECONSTRUCTION OF WACHOVIA ACCOUNT #5057.	
CLF	701	01/30/09	300.00	2.50	750.00	IN CONNECTION WITH FRAUDULENT TRANSFER ANALYSIS, REVIEW RECONSTRUCTION OF WACHOVIA ACCOUNTS.	
CBS	701	01/30/09	142.00	8.00	1,136.00	CONTINUED BANK RECONSTRUCTION OF WACHOVIA ACCOUNT #5057, PREPARE BANK RECONSTRUCTION OF WACHOVIA #6022 AND WACHOVIA #8423 I/N/O ANGELIKA JOSEFA NEUMEIER-FUCHS, BEGIN PREPARATION OF COMBINED BANK RECONSTRUCTION FOR PCO ACCOUNTS.	
CBS	701	02/02/09	142.00	0.40	56.80	CONTINUED BANK RECONSTRUCTION OF WACHOVIA ACCOUNT #5057, PREPARE BANK RECONSTRUCTION OF WACHOVIA #6022 AND WACHOVIA #8423 I/N/O ANGELIKA JOSEFA NEUMEIER-FUCHS, BEGIN PREPARATION OF COMBINED BANK RECONSTRUCTION FOR PCO ACCOUNTS.	
CLF	701	02/05/09	300.00	2.00	600.00	REVIEW OF COMBINED BANK / INVESTOR DATABASE RECONSTRUCTION	
CLF	701	02/16/09	300.00	2.00	600.00	REVIEW OF BANK RECONSTRUCTION COMBINING THE WACHOVIA AND SUNTRUST ACCOUNTS ENCOMPASSING OF 30,000 ENTRIES FOR THE PURPOSE OF DETERMINING FRAUDULENT TRANSFERS. MAKE NECESSARY CHANGES TO THE SAME.	
CLF	701	02/17/09	300.00	2.00	600.00	REVIEW OF BANK RECONSTRUCTION COMBINING THE WACHOVIA AND SUNTRUST ACCOUNTS ENCOMPASSING OF 30,000 ENTRIES FOR THE PURPOSE OF DETERMINING FRAUDULENT TRANSFERS. MAKE NECESSARY CHANGES TO THE SAME.	
CLF	701	02/17/09	300.00	1.00	300.00	REVIEW OF BANK RECONSTRUCTION COMBINING THE WACHOVIA AND SUNTRUST ACCOUNTS ENCOMPASSING OF 30,000 ENTRIES FOR THE PURPOSE OF DETERMINING FRAUDULENT TRANSFERS. MAKE NECESSARY CHANGES TO THE SAME.	
CLF	701	02/18/09	300.00	1.00	300.00	REVIEW OF BANK RECONSTRUCTION COMBINING THE WACHOVIA AND SUNTRUST ACCOUNTS ENCOMPASSING OF 30,000 ENTRIES FOR THE PURPOSE OF DETERMINING FRAUDULENT TRANSFERS. MAKE NECESSARY CHANGES TO THE SAME.	
CLF	701	02/23/09	300.00	1.00	300.00	REVIEW OF BANK RECONSTRUCTION COMBINING THE WACHOVIA AND SUNTRUST ACCOUNTS ENCOMPASSING OF 30,000 ENTRIES FOR THE PURPOSE OF DETERMINING FRAUDULENT TRANSFERS. MAKE NECESSARY CHANGES TO THE SAME.	
CLF	701	02/24/09	300.00	4.00	1,200.00	REVIEW OF BANK RECONSTRUCTION COMBINING THE WACHOVIA AND SUNTRUST ACCOUNTS ENCOMPASSING OF 30,000 ENTRIES FOR THE PURPOSE OF DETERMINING FRAUDULENT TRANSFERS. MAKE NECESSARY CHANGES TO THE SAME.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
CLF	701	02/25/09	300.00	6.00	1,800.00	REVIEW OF BANK RECONSTRUCTION COMBINING THE WACHOVIA AND SUNTRUST ACCOUNTS ENCOMPASSING OF 30,000 ENTRIES FOR THE PURPOSE OF DETERMINING FRAUDULENT TRANSFERS. MAKE NECESSARY CHANGES TO THE SAME.	
CBS	701	02/25/09	142.00	2.10	298.20	CONTINUED PREPARATION OF COMBINED BANK RECONSTRUCTION FOR PCO ACCOUNTS.	
CBS	701	02/26/09	142.00	9.50	1,349.00	CONTINUED PREPARATION OF COMBINED BANK RECONSTRUCTION FOR PCO ACCOUNTS.	
RLS	701	02/26/09	108.00	4.50	486.00	RECONSTRUCTION IN CONNECTION WITH PREPARATION OF COMBINED BANK RECONSTRUCTION	
CLF	701	02/27/09	300.00	2.50	750.00	REVIEW OF BANK RECONSTRUCTION COMBINING THE WACHOVIA AND SUNTRUST ACCOUNTS ENCOMPASSING OF 30,000 ENTRIES FOR THE PURPOSE OF DETERMINING FRAUDULENT TRANSFERS. MAKE NECESSARY CHANGES TO THE SAME.	
CBS	701	03/02/09	142.00	0.20	28.40	ASSIST CF W/ CONTINUED PREPARATION OF COMBINED BANK RECONSTRUCTION FOR PCO ACCOUNTS.	
CLF	701	03/02/09	300.00	5.50	1,650.00	FOR THE PURPOSE OF DETERMINING NET PROFITEERS, FINANCIAL ANALYSIS OF COMBINED BANK RECONSTRUCTION ON AN INVESTOR-LEVEL BASIS IN AN EFFORT TO PROPERLY MATCH LOANS RECEIVED WITH INTEREST PAID BY ENGLER.	
JDC	701	03/03/09	60.00	8.50	510.00	IN CONNECTION WITH FRAUDULENT TRANSFER ANALYSIS, ASSIST WITH BANK RECONSTRUCTION ENCOMPASSING APPROXIMATELY 30,000 ENTRIES	
CLF	701	03/03/09	300.00	1.50	450.00	FOR THE PURPOSE OF DETERMINING NET PROFITEERS, FINANCIAL ANALYSIS OF COMBINED BANK RECONSTRUCTION ON AN INVESTOR-LEVEL BASIS IN AN EFFORT TO PROPERLY MATCH LOANS RECEIVED WITH INTEREST PAID BY ENGLER.	
CLF	701	03/04/09	300.00	1.50	450.00	FOR THE PURPOSE OF DETERMINING NET PROFITEERS, FINANCIAL ANALYSIS OF COMBINED BANK RECONSTRUCTION ON AN INVESTOR-LEVEL BASIS IN AN EFFORT TO PROPERLY MATCH LOANS RECEIVED WITH INTEREST PAID BY ENGLER.	
JDC	701	03/05/09	60.00	8.10	486.00	IN CONNECTION WITH FRAUDULENT TRANSFER ANALYSIS, ASSIST WITH BANK RECONSTRUCTION ENCOMPASSING APPROXIMATELY 30,000 ENTRIES	
JDC	701	03/06/09	60.00	8.10	486.00	IN CONNECTION WITH FRAUDULENT TRANSFER ANALYSIS, ASSIST WITH BANK RECONSTRUCTION ENCOMPASSING APPROXIMATELY 30,000 ENTRIES	
CLF	701	03/06/09	300.00	2.00	600.00	FOR THE PURPOSE OF DETERMINING NET PROFITEERS, FINANCIAL ANALYSIS OF COMBINED BANK RECONSTRUCTION ON AN INVESTOR-LEVEL BASIS IN AN EFFORT TO PROPERLY MATCH LOANS RECEIVED WITH INTEREST PAID BY ENGLER.	
CLF	701	03/10/09	300.00	5.00	1,500.00	FOR THE PURPOSE OF DETERMINING NET PROFITEERS, FINANCIAL ANALYSIS OF COMBINED BANK RECONSTRUCTION ON AN INVESTOR-LEVEL BASIS IN AN EFFORT TO PROPERLY MATCH LOANS RECEIVED WITH INTEREST PAID BY ENGLER.	
CLF	701	03/10/09	300.00	5.00	1,500.00	IN CONNECTION WITH THE FRAUDULENT TRANSFER ANALYSIS REVIEW 100 CLAIMS FILED BY CLIENTS OF ROBERT ELGIDELY. UPDATE NET PROFITEER ANALYSIS TO REFLECT INFORMATION CONTAINED IN PROOFS OF CLAIM.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
CLF	701	03/11/09	300.00	6.00	1,800.00	FOR THE PURPOSE OF DETERMING NET PROFITEERS, FINANCIAL ANALYSIS OF COMBINED BANK RECONSTRUCTION ON AN INVESTOR-LEVEL BASIS IN AN EFFORT TO PROPERLY MATCH LOANS RECEIVED WITH INTEREST PAID BY ENGLER.	
CLF	701	03/12/09	300.00	4.00	1,200.00	FOR THE PURPOSE OF DETERMING NET PROFITEERS, FINANCIAL ANALYSIS OF COMBINED BANK RECONSTRUCTION ON AN INVESTOR-LEVEL BASIS IN AN EFFORT TO PROPERLY MATCH LOANS RECEIVED WITH INTEREST PAID BY ENGLER.	
CLF	701	03/13/09	300.00	5.50	1,650.00	FOR THE PURPOSE OF DETERMING NET PROFITEERS, FINANCIAL ANALYSIS OF COMBINED BANK RECONSTRUCTION ON AN INVESTOR-LEVEL BASIS IN AN EFFORT TO PROPERLY MATCH LOANS RECEIVED WITH INTEREST PAID BY ENGLER.	
CLF	701	03/17/09	300.00	2.00	600.00	FOR THE PURPOSE OF DETERMINING NET PROFITEERS, FINANCIAL ANALYSIS OF COMBINED BANK RECONSTRUCTION ON AN INVESTOR-LEVEL BASIS IN AN EFFORT TO PROPERLY MATCH LOANS RECEIVED WITH INTEREST PAID BY ENGLER. DETERMINE PROOFS OF CLAIM ARE NECESSARY TO COMPLETE ANALYSIS.	
JDC	701	04/03/09	60.00	0.50	30.00	FOR THE PURPOSE OF IDENTIFYING NET PROFITEERS, INCORPORATION OF INFORMATION CONTAINED IN OVER 800 FILED PROOFS OF CLAIM INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
RLS	701	04/03/09	108.00	0.50	54.00	FOR THE PURPOSE OF IDENTIFYING NET PROFITEERS, INCORPORATION OF INFORMATION CONTAINED IN OVER 800 FILED PROOFS OF CLAIM INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
CLF	701	04/03/09	300.00	1.00	300.00	MEETING WITH RACHEL SMALL AND JENNA CLARK REGARDING THE INCORPORATION OF OVER 800 FILED CLAIMS INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE. DEVELOP TASK LIST AND AREAS OF POTENTIAL CONCERN.	
JDC	701	04/06/09	60.00	5.20	312.00	FOR THE PURPOSE OF IDENTIFYING NET PROFITEERS, INCORPORATION OF INFORMATION CONTAINED IN OVER 800 FILED PROOFS OF CLAIM INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
RLS	701	04/06/09	108.00	7.40	799.20	FOR THE PURPOSE OF IDENTIFYING NET PROFITEERS, INCORPORATION OF INFORMATION CONTAINED IN OVER 800 FILED PROOFS OF CLAIM INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
JDC	701	04/07/09	60.00	8.60	516.00	FOR THE PURPOSE OF IDENTIFYING NET PROFITEERS, INCORPORATION OF INFORMATION CONTAINED IN OVER 800 FILED PROOFS OF CLAIM INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
RLS	701	04/07/09	108.00	4.00	432.00	FOR THE PURPOSE OF IDENTIFYING NET PROFITEERS, INCORPORATION OF INFORMATION CONTAINED IN OVER 800 FILED PROOFS OF CLAIM INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
JDC	701	04/08/09	60.00	2.40	144.00	FOR THE PURPOSE OF IDENTIFYING NET PROFITEERS, INCORPORATION OF INFORMATION CONTAINED IN OVER 800 FILED PROOFS OF CLAIM INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
RLS	701	04/08/09	108.00	8.00	864.00	FOR THE PURPOSE OF IDENTIFYING NET PROFITEERS, INCORPORATION OF INFORMATION CONTAINED IN OVER 800 FILED PROOFS OF CLAIM INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
JDC	701	04/09/09	60.00	4.50	270.00	FOR THE PURPOSE OF IDENTIFYING NET PROFITEERS, INCORPORATION OF INFORMATION CONTAINED IN OVER 800 FILED PROOFS OF CLAIM INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
MDL	701	04/09/09	120.00	5.00	600.00	RECONCILIATION OF BANK RECONSTRUCTION WITH PROOF OF CLAIMS FOR ULRICH ENGLER FOR THE PURPOSE OF IDENTIFYING NET PROFITEERS	
RLS	701	04/13/09	108.00	8.00	864.00	FOR THE PURPOSE OF IDENTIFYING NET PROFITEERS, INCORPORATION OF INFORMATION CONTAINED IN OVER 800 FILED PROOFS OF CLAIM INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
JDC	701	04/14/09	60.00	0.40	24.00	FOR THE PURPOSE OF IDENTIFYING NET PROFITEERS, INCORPORATION OF INFORMATION CONTAINED IN OVER 800 FILED PROOFS OF CLAIM INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
RLS	701	04/14/09	108.00	8.00	864.00	FOR THE PURPOSE OF IDENTIFYING NET PROFITEERS, INCORPORATION OF INFORMATION CONTAINED IN OVER 800 FILED PROOFS OF CLAIM INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
CLF	701	04/14/09	300.00	0.50	150.00	FINANCIAL ANALYSIS OF CLAIM FILED BY PRIMUS GMBH ON BEHALF OF OVER 100 INVESTORS FOR THE PURPOSES OF INCORPORATING THE SAME INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
CLF	701	04/14/09	300.00	0.50	150.00	FINANCIAL ANALYSIS OF CLAIM FILED BY ULRICH MESSMER ON BEHALF OF OVER 100 INVESTORS FOR THE PURPOSES OF INCORPORATING THE SAME INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
CLF	701	04/14/09	300.00	0.50	150.00	FINANCIAL ANALYSIS OF CLAIM FILED BY HIMA AG ON BEHALF OF OVER 100 INVESTORS FOR THE PURPOSES OF INCORPORATING THE SAME INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
CLF	701	04/14/09	300.00	0.50	150.00	FINANCIAL ANALYSIS OF CLAIM FILED BY CONGRO FINANZ AG ON BEHALF OF OVER 100 INVESTORS FOR THE PURPOSES OF INCORPORATING THE SAME INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
CLF	701	04/14/09	300.00	1.00	300.00	FINANCIAL ANALYSIS OF CLAIM FILED BY PRIMUS GMBH IN CONNECTION WITH JUDGEMENTS AGAINST FREECALL TECHNOLOGIES ET AL FOR THE PURPOSES OF INCORPORATING THE SAME INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
CLF	701	04/14/09	300.00	0.50	150.00	FOLLOW-UP WITH R. SMALL AND J. CLARK REGARDING THE STATUS OF THE INTEGRATION OF OVER 800 FILED CLAIMS INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
RLS	701	04/15/09	108.00	9.00	972.00	FOR THE PURPOSE OF IDENTIFYING NET PROFITEERS, INCORPORATION OF INFORMATION CONTAINED IN OVER 800 FILED PROOFS OF CLAIM INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	

Kapila & Company**Billing Worksheet**

Sunday, January 31, 2010

January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
CLF	701	04/15/09	300.00	2.00	600.00	FINANCIAL ANALYSIS OF CLAIMS FILED BY PARTIES INCLUDING, BUT NOT LIMITED TO, PRIMUS GMBH, ULRICH MESSMER, HIMA AG AND CONGRO FINANZ AG AND VOLUMINOUS SUPPORTING DOCUMENTATION FOR THE PURPOSE OF INCORPORATING THE SAME INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
RLS	701	04/16/09	108.00	4.00	432.00	FOR THE PURPOSE OF IDENTIFYING NET PROFITEERS, INCORPORATION OF INFORMATION CONTAINED IN OVER 800 FILED PROOFS OF CLAIM INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
CLF	701	04/16/09	300.00	3.00	900.00	CONTINUED FINANCIAL ANALYSIS OF CLAIMS FILED BY PARTIES INCLUDING, BUT NOT LIMITED TO, PRIMUS GMBH, ULRICH MESSMER, HIMA AG AND CONGRO FINANZ AG AND VOLUMINOUS SUPPORTING DOCUMENTATION FOR THE PURPOSE OF INCORPORATING THE SAME INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
RLS	701	04/17/09	108.00	4.00	432.00	FOR THE PURPOSE OF IDENTIFYING NET PROFITEERS, INCORPORATION OF INFORMATION CONTAINED IN OVER 800 FILED PROOFS OF CLAIM INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
CLF	701	04/17/09	300.00	2.00	600.00	INTEGRATION OF FILED CLAIMS EXCEEDING \$100K IN AMOUNT INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE FOR THE PURPOSE OF DETERMINING NET PROFITEERS.	
CLF	701	04/20/09	300.00	2.00	600.00	FOR PURPOSE OF FRAUDULENT TRANSFER ANALYSIS, REVIEW OF CLAIMS FILED IN EXCESS OF \$1 MILLION. INTEGRATION OF THE SAME INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
RLS	701	04/21/09	108.00	0.50	54.00	FOR THE PURPOSE OF IDENTIFYING NET PROFITEERS, INCORPORATION OF INFORMATION CONTAINED IN OVER 800 FILED PROOFS OF CLAIM INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
JDC	701	05/12/09	60.00	6.70	402.00	ASSIST WITH FRAUDULENT TRANSFER ANALYSIS - SPECIFICALLY INTEGRATION OF 47 PAGE PROOF OF CLAIM PROVIDED BY ULRICH MESSMER INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
CLF	701	05/12/09	300.00	0.60	180.00	IN CONNECTION WITH THE RECONSTRUCITON OF THE INVESTOR DATABASE, REVIEW NEWLY RECEIVED BANK STATEMENTS FOR SUNTRUST ACCOUNTS ENDING IN #7617 AND #6748 WITH JENNA CLARK. DISCUSS THE INCORPORATION OF THE SAME INTO THE EXISTING RECONSTRUCTION OF THE INVESTOR DATABASE.	
CLF	701	05/12/09	300.00	0.40	120.00	IN CONNECTION WITH THE RECONSTRUCTION OF THE INVESTOR DATABASE, REVIEW THE CLAIMS OF SPECIFIC INVESTORS WHO INVESTED THROUGH SUN TRUST ACCOUNTS ENDING #7617 AND #6748. INCORPORATE THE SAME INTO THE COMBINED RECONSTRUCTION.	
JDC	701	05/13/09	60.00	5.70	342.00	ASSIST WITH FRAUDULENT TRANSFER ANALYSIS - SPECIFICALLY INTEGRATION OF 47 PAGE PROOF CLAIMS PROVIDED BY ULLRICH MESSMER INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
JDC	701	05/14/09	60.00	5.00	300.00	ASSIST WITH FRAUDULENT TRANSFER ANALYSIS - SPECIFICALLY INTEGRATION OF 47 PAGE PROOF OF CLAIM PROVIDED BY ULLRICH MESSMER INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
CLF	701	05/15/09	300.00	1.90	570.00	BEGIN REVIEW OF INVESTOR DATABASE.	
JDC	701	05/15/09	60.00	1.50	90.00	ASSIST WITH FRAUDULENT TRANSFER ANALYSIS - SPECIFICALLY INTEGRATION OF 47 PAGE PROOF OF CLAIM PROVIDED BY ULLRICH MESSMER INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
JDC	701	05/18/09	60.00	5.00	300.00	ASSIST WITH FRAUDULENT TRANSFER ANALYSIS - SPECIFICALLY INTEGRATION OF 47 PAGE PROOF OF CLAIM PROVIDED BY ULLRICH MESSMER INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
CLF	701	05/18/09	300.00	1.90	570.00	FOR THE PURPOSES OF RECONSTRUCTING THE INVESTOR DATABASE AND THE DETERMINATION OF NET PROFITEERS, FINANCIAL ANALYSIS OF THE PROOFS OF CLAIMS FILED ON BEHALF OF GROUP CLAIMANTS (HIMA, MESSEMER, PRIMUS, MANTEL AND PARTNER) ENCOMPASSING THE INVESTMENT ACTIVITY OF SEVERAL HUNDRED INVESTORS AND RECONCILE THE SAME TO THE BANK RECONSTRUCTION.	
CLF	701	05/19/09	300.00	3.30	990.00	FOR THE PURPOSES OF RECONSTRUCTING THE INVESTOR DATABASE AND THE DETERMINATION OF NET PROFITEERS, FINANCIAL ANALYSIS OF THE PROOFS OF CLAIMS FILED ON BEHALF OF GROUP CLAIMANTS (HIMA, MESSEMER, PRIMUS, MANTEL AND PARTNER) ENCOMPASSING THE INVESTMENT ACTIVITY OF SEVERAL HUNDRED INVESTORS AND RECONCILE THE SAME TO THE BANK RECONSTRUCTION.	
JDC	701	05/20/09	60.00	3.30	198.00	ASSIST WITH FRAUDULENT TRANSFER ANALYSIS - SPECIFICALLY INTEGRATION OF 47 PAGE PROOF OF CLAIM PROVIDED BY ULLRICH MESSMER	
CLF	701	05/20/09	300.00	6.30	1,890.00	FOR THE PURPOSES OF RECONSTRUCTING THE INVESTOR DATABASE AND THE DETERMINATION OF NET PROFITEERS, FINANCIAL ANALYSIS OF THE PROOFS OF CLAIMS FILED ON BEHALF OF GROUP CLAIMANTS (HIMA, MESSEMER, PRIMUS, MANTEL AND PARTNER) ENCOMPASSING THE INVESTMENT ACTIVITY OF SEVERAL HUNDRED INVESTORS AND RECONCILE THE SAME TO THE BANK RECONSTRUCTION.	
JDC	701	05/21/09	60.00	8.50	510.00	ASSIST WITH FRAUDULENT TRANSFER ANALYSIS - SPECIFICALLY INTEGRATION OF 47 PAGE PROOF OF CLAIM PROVIDED BY ULLRICH MESSMER INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
CLF	701	05/21/09	300.00	1.90	570.00	FOR THE PURPOSES OF RECONSTRUCTING THE INVESTOR DATABASE AND THE DETERMINATION OF NET PROFITEERS, FINANCIAL ANALYSIS OF THE PROOFS OF CLAIMS FILED ON BEHALF OF GROUP CLAIMANTS (HIMA, MESSEMER, PRIMUS, MANTEL AND PARTNER) ENCOMPASSING THE INVESTMENT ACTIVITY OF SEVERAL HUNDRED INVESTORS AND RECONCILE THE SAME TO THE BANK RECONSTRUCTION.	

Kapila & Company**Billing Worksheet**

Sunday, January 31, 2010

January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
CLF	701	05/22/09	300.00	2.30	690.00	FOR THE PURPOSES OF RECONSTRUCTING THE INVESTOR DATABASE AND THE DETERMINATION OF NET PROFITEERS, FINANCIAL ANALYSIS OF THE PROOFS OF CLAIMS FILED ON BEHALF OF GROUP CLAIMANTS (HIMA, MESSEMER, PRIMUS, MANTEL AND PARTNER) ENCOMPASSING THE INVESTMENT ACTIVITY OF SEVERAL HUNDRED INVESTORS AND RECONCILE THE SAME TO THE BANK RECONSTRUCTION.	
JDC	701	05/22/09	60.00	9.70	582.00	ASSIST WITH FRAUDULENT TRANSFER ANALYSIS - SPECIFICALLY INTEGRATION OF 47 PAGE PROOF OF CLAIM PROVIDED BY ULLRICH MESSMER AND 18 PAGE PROOF OF CLAIM PROVIDED BY CONGRO FINANZ, AG INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
JDC	701	05/26/09	60.00	3.00	180.00	ASSIST WITH FRAUDULENT TRANSFER ANALYSIS - SPECIFICALLY INTEGRATION OF 47 PAGE PROOF OF CLAIM PROVIDED BY ULLRICH MESSMER AND 18 PAGE PROOF OF CLAIM PROVIDED BY CONGRO FINANZ, AG INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
CLF	701	05/26/09	300.00	3.60	1,080.00	FOR THE PURPOSES OF RECONSTRUCTING THE INVESTOR DATABASE AND THE DETERMINATION OF NET PROFITEERS, FINANCIAL ANALYSIS OF THE PROOFS OF CLAIMS FILED ON BEHALF OF GROUP CLAIMANTS (HIMA, MESSEMER, PRIMUS, MANTEL AND PARTNER) ENCOMPASSING THE INVESTMENT ACTIVITY OF SEVERAL HUNDRED INVESTORS AND RECONCILE THE SAME TO THE BANK RECONSTRUCTION.	
CLF	701	05/27/09	300.00	8.70	2,610.00	FOR THE PURPOSES OF RECONSTRUCTING THE INVESTOR DATABASE AND THE DETERMINATION OF NET PROFITEERS, FINANCIAL ANALYSIS OF THE PROOFS OF CLAIMS FILED ON BEHALF OF GROUP CLAIMANTS (HIMA, MESSEMER, PRIMUS, MANTEL AND PARTNER) ENCOMPASSING THE INVESTMENT ACTIVITY OF SEVERAL HUNDRED INVESTORS AND RECONCILE THE SAME TO THE BANK RECONSTRUCTION.	
JDC	701	05/28/09	60.00	8.70	522.00	ASSIST WITH FRAUDULENT TRANSFER ANALYSIS - SPECIFICALLY INTEGRATION OF 47 PAGE PROOF OF CLAIM PROVIDED BY ULLRICH MESSMER AND 18 PAGE PROOF OF CLAIM PROVIDED BY CONGRO FINANZ, AG INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
CLF	701	05/28/09	300.00	7.60	2,280.00	FOR THE PURPOSES OF RECONSTRUCTING THE INVESTOR DATABASE AND THE DETERMINATION OF NET PROFITEERS, FINANCIAL ANALYSIS OF THE PROOFS OF CLAIMS FILED ON BEHALF OF GROUP CLAIMANTS (HIMA, MESSEMER, PRIMUS, MANTEL AND PARTNER) ENCOMPASSING THE INVESTMENT ACTIVITY OF SEVERAL HUNDRED INVESTORS AND RECONCILE THE SAME TO THE BANK RECONSTRUCTION.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed			
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description
JDC	701	05/29/09	60.00	9.40	564.00	FOR THE PURPOSES OF RECONSTRUCTING THE INVESTOR DATABASE AND THE DETERMINATION OF NET PROFITEERS, FINANCIAL ANALYSIS OF THE PROOFS OF CLAIMS FILED ON BEHALF OF GROUP CLAIMANTS (HIMA, MESSEMER, PRIMUS, MANTEL AND PARTNER) ENCOMPASSING THE INVESTMENT ACTIVITY OF SEVERAL HUNDRED INVESTORS AND RECONCILE THE SAME TO THE BANK RECONSTRUCTION.
CLF	701	05/29/09	300.00	6.90	2,070.00	FOR THE PURPOSE OF RECONSTRUCTING THE INVESTOR DATABASE, REVIEW AND ANALYZE ELECTRONIC SPREADSHEETS PREPARED BY GABRIELLE BALSIGER FOR THE PERIOD JANUARY 2005 - AUGUST 2007. IDENTIFY INVESTMENT ACTIVITY ENCOMPASSING A SIGNIFICANT NUMBER OF INVESTORS THAT WAS NOT PREVIOUSLY INCORPORATED INTO THE INVESTOR DATA BASE. RECONCILE THE SAME TO THE RECONSTRUCTION OF THE BANKING ACTIVITY AND INCLUDE IN RECONSTRUCTION OF INVESTOR DATA BASE.
CLF	701	05/29/09	300.00	1.30	390.00	CONTINUED REVIEW OF RECONSTRUCTION OF INVESTOR DATA BASE ENCOMPASSING OVER 30,000 TRANSACTIONS - IN PROGRESS.
CLF	701	06/01/09	300.00	5.60	1,680.00	FOR THE PURPOSES OF THE DETERMINATION OF NET PROFITEERS, RECONCILIATION OF NET INVESTED CAPITAL PER RECONSTRUCTION OF INVESTOR DATABASE TO INVESTED CAPITAL PER PROOF OF CLAIM FOR OVER 800 INVESTORS. IDENTIFY DIFFERENCES BETWEEN THE TWO AMOUNTS TO INCLUDE THE FOLLOWING: PROOF OF CLAIM INCLUDES ACCRUED INTEREST AND FUTURE EARNINGS, PROOF OF CLAIM DOES NOT INCLUDE DISTRIBUTIONS MADE TO CLAIMANTS AND PROOF OF CLAIM DOES NOT INCLUDE ADEQUATE DETAIL TO SUBSTANTIATE INVESTMENT BY CLAIMANT.
JDC	701	06/02/09	60.00	9.10	546.00	FOR THE PURPOSES OF RECONSTRUCTING THE INVESTOR DATABASE AND THE DETERMINATION OF NET PROFITEERS, FINANCIAL ANALYSIS OF THE PROOFS OF CLAIMS FILED ON BEHALF OF GROUP CLAIMANTS (HIMA, MESSEMER, PRIMUS, MANTEL AND PARTNER) ENCOMPASSING THE INVESTMENT ACTIVITY OF SEVERAL HUNDRED INVESTORS AND RECONCILE THE SAME TO THE BANK RECONSTRUCTION.
CLF	701	06/02/09	300.00	8.70	2,610.00	FOR THE PURPOSES OF THE DETERMINATION OF NET PROFITEERS, RECONCILIATION OF NET INVESTED CAPITAL PER RECONSTRUCTION OF INVESTOR DATABASE TO INVESTED CAPITAL PER PROOF OF CLAIM FOR OVER 800 INVESTORS. IDENTIFY DIFFERENCES BETWEEN THE TWO AMOUNTS TO INCLUDE THE FOLLOWING: PROOF OF CLAIM INCLUDES ACCRUED INTEREST AND FUTURE EARNINGS, PROOF OF CLAIM DOES NOT INCLUDE DISTRIBUTIONS MADE TO CLAIMANTS AND PROOF OF CLAIM DOES NOT INCLUDE ADEQUATE DETAIL TO SUBSTANTIATE INVESTMENT BY CLAIMANT.

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed			
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description
CLF	701	06/03/09	300.00	11.40	3,420.00	FOR THE PURPOSES OF THE DETERMINATION OF NET PROFITEERS, RECONCILIATION OF NET INVESTED CAPITAL PER RECONSTRUCTION OF INVESTOR DATABASE TO INVESTED CAPITAL PER PROOF OF CLAIM FOR OVER 800 INVESTORS. IDENTIFY DIFFERENCES BETWEEN THE TWO AMOUNTS TO INCLUDE THE FOLLOWING: PROOF OF CLAIM INCLUDES ACCRUED INTEREST AND FUTURE EARNINGS, PROOF OF CLAIM DOES NOT INCLUDE DISTRIBUTIONS MADE TO CLAIMANTS AND PROOF OF CLAIM DOES NOT INCLUDE ADEQUATE DETAIL TO SUBSTANTIATE INVESTMENT BY CLAIMANT.
JDC	701	06/04/09	60.00	8.30	498.00	FOR THE PURPOSES OF RECONSTRUCTING THE INVESTOR DATABASE AND THE DETERMINATION OF NET PROFITEERS, FINANCIAL ANALYSIS OF THE PROOFS OF CLAIMS FILED ON BEHALF OF GROUP CLAIMANTS (HIMA, MESSEMER, PRIMUS, MANTEL AND PARTNER) ENCOMPASSING THE INVESTMENT ACTIVITY OF SEVERAL HUNDRED INVESTORS AND RECONCILE THE SAME TO THE BANK RECONSTRUCTION.
JDC	701	06/05/09	60.00	6.00	360.00	FOR THE PURPOSES OF RECONSTRUCTING THE INVESTOR DATABASE AND THE DETERMINATION OF NET PROFITEERS, FINANCIAL ANALYSIS OF THE PROOFS OF CLAIMS FILED ON BEHALF OF GROUP CLAIMANTS (HIMA, MESSEMER, PRIMUS, MANTEL AND PARTNER) ENCOMPASSING THE INVESTMENT ACTIVITY OF SEVERAL HUNDRED INVESTORS AND RECONCILE THE SAME TO THE BANK RECONSTRUCTION.
JDC	701	06/09/09	60.00	5.00	300.00	FOR THE PURPOSES OF RECONSTRUCTING THE INVESTOR DATABASE AND THE DETERMINATION OF NET PROFITEERS, FINANCIAL ANALYSIS OF THE PROOFS OF CLAIMS FILED ON BEHALF OF GROUP CLAIMANTS (HIMA, MESSEMER, PRIMUS, MANTEL AND PARTNER) ENCOMPASSING THE INVESTMENT ACTIVITY OF SEVERAL HUNDRED INVESTORS AND RECONCILE THE SAME TO THE BANK RECONSTRUCTION.
CLF	701	08/10/09	300.00	0.10	30.00	FOLLOW-UP WITH TRUSTEE ON NEWLY RECEIVED INFORMATION RELATING TO WACHOVIA ACCOUNTS #7271 AND #5057.
RLS	701	08/17/09	108.00	1.50	162.00	IN CONNECTION WITH THE FRAUDULENT TRANSFER ANALYSIS, INCORPORATE NEWLY RECEIVED BANKING INFORMATION INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.
RLS	701	08/18/09	108.00	1.00	108.00	IN CONNECTION WITH THE FRAUDULENT TRANSFER ANALYSIS, INTEGRATE NEWLY RECEIVED BANKING DOCUMENTS INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.
RLS	701	10/13/09	108.00	5.00	540.00	FINANCIAL ANALYSIS OF SUN TRUST ACCOUNT 4251 SUPPORTING BANK DOCUMENTATION RECEIVED OCTOBER 13, 2009 FOR THE PERIOD OF MARCH 1, 2005 THROUGH JUNE 30, 2006 IN CONNECTION WITH UPDATING THE COMBINED BANK RECONSTRUCTION
CLF	701	10/13/09	300.00	0.90	270.00	IN CONNECTION WITH THE FRAUDULENT TRANSFER ANALYSIS, REVIEW OF NEWLY RECEIVED SUNTRUST BANKING DOCUMENTS RECEIVED FROM THE TRUSTEE.

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed					
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
RLS	701	10/14/09	108.00	9.00	972.00	FINANCIAL ANALYSIS OF SUN TRUST ACCOUNT 4251 SUPPORTING BANK DOCUMENTATION RECEIVED OCTOBER 13, 2009 FOR THE PERIOD OF JULY 1, 2006 THROUGH JULY 27, 2007 IN CONNECTION WITH UPDATING THE COMBINED BANK RECONSTRUCTION	
RLS	701	10/15/09	108.00	3.00	324.00	REVIEW AND REVISE COMBINED BANK ANALYSIS. ORGANIZE AND FILE BANKING DOCUMENTATION RECEIVED ON OCTOBER 13, 2009.	
CLF	701	10/20/09	300.00	9.90	2,970.00	IN CONNECTION WITH THE FRAUDULENT TRANSFER ANALYSIS AND THE FILING OF ADVERSARIES, REVIEW RECONSTRUCTION OF INVESTOR DATABASES ENCOMPASSING OVER 30,000 ENTRIES FOR NEWLY RECEIVED BANKING INFORMATION.	
CLF	701	10/21/09	300.00	8.10	2,430.00	IN CONNECTION WITH THE FRAUDULENT TRANSFER ANALYSIS AND THE FILING OF ADVERSARIES, REVIEW RECONSTRUCTION OF INVESTOR DATABASES ENCOMPASSING OVER 30,000 ENTRIES FOR NEWLY RECEIVED BANKING INFORMATION.	
CLF	701	10/21/09	300.00	0.40	120.00	E-MAIL TO BOB TARDIF DETAILING THE RESULTS OF INCORPORATING NEWLY RECEIVED BANKING INFORMATION AGGREGATING OVER \$9.3 MILLION IN CASH RECEIPTS AND \$22.5 MILLION IN CASH DISBURSEMENTS INTO THE RECONSTRUCTION OF THE INVESTOR DATABASE.	
RECONSTRUCTION ACCOUNTING Totals				683.15	109,714.00		
TIME ANALYSIS							
CLF	736	06/02/09	300.00	0.40	120.00	REVIEW WIP - ENGLER	
CLF	736	07/06/09	300.00	0.30	90.00	REVIEW JUNE WIP.	
CLF	736	09/02/09	300.00	0.60	180.00	REVIEW WIP THROUGH 08/31/09.	
CLF	736	10/02/09	300.00	0.20	60.00	REVIEW WIP THROUGH SEPTEMBER 2009.	
CLF	736	11/03/09	300.00	0.40	120.00	REVIEW OCTOBER 2009 WIP.	
CLF	736	12/03/09	300.00	0.40	120.00	REVIEW NOVEMBER 2009 WIP. MAKE CHANGES TO THE SAME.	
CLF	736	01/05/10	310.00	0.30	93.00	REVIEW DECEMBER WIP.	
CLF	736	01/11/10	310.00	1.80	558.00	IN CONNECTION WITH THE PREPARATION OF THE FEE APP, REVIEW WIP FROM INCEPTION THROUGH DECEMBER 31, 2009. MAKE NECESSARY CHANGES TO THE SAME.	
CLF	736	01/13/10	310.00	0.10	31.00	IN CONNECTION WITH PREPARATION OF FEE APP, E-MAIL TO TRUSTEE REGARDING CURRENT CASH BALANCE IN CASE.	
MSS	736	01/22/10	132.00	5.00	660.00	PREPARE 1ST INTERIM FEE APP	
CLF	736	01/28/10	310.00	3.30	1,023.00	PREPARATION OF DETAILED VERBIAGE IN CONNECTION WITH THE FILING OF THE FIRST INTERIM FEE APP.	
TIME ANALYSIS Totals				12.80	3,055.00		
BUSINESS ANALYSIS (BANKRUPTCY)							
FD	742	06/10/08	110.00	5.50	605.00	ENGLER - ATTEND HEARING CREDITOR MEETING - TO / IN / FROM FT MYERS - WITH SRK	
FD	749	06/11/08	110.00	2.50	275.00	ENGLER - ASSIST WITH REVIEW OF CREDITORS PROOF OF CLAIMS AND INVOLUTARY ORDER FOR RELIEF AND PROPOSED ORDER AS REQUESTED	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200 ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description
FD	749	06/17/08	110.00	2.50	275.00	ENGLER - ASSIST WITH REVIEW OF CREDITORS PROOF OF CLAIMS WITH ROBERT ELGIDELY REGARDING LOAN CLAIMS STATEMENTS
FD	749	06/20/08	110.00	1.00	110.00	ENGLER - ASSIST WITH REVIEW OF CREDITORS PROOF OF CLAIMS WITH ROBERT ELGIDELY REGARDING LOAN CLAIMS STATEMENTS
FD	742	07/24/08	112.00	4.50	504.00	ATTEND SCHEDULED HEARING - FT MYERS
SRK	749	11/12/08	470.00	0.30	141.00	ATTEND TO INFORMATION PROVIDED BY TRUSTEE, BOB TARDIF
CLF	741	11/13/08	284.00	0.50	142.00	TELEPHONE CONFERENCE WITH SRK AND JOHN URBAN REGARDING SALIENT POINTS.
SRK	741	11/13/08	490.00	0.40	196.00	T/C W/JOHN URBAN RE INITIAL INVESTIGATION
CLF	745	11/19/08	284.00	1.00	284.00	FINANCIAL ANALYSIS OF BANKING INFORMATION RECEIVED FROM COUNSEL REGARDING TRANSFERS MADE BY INVESTORS THAT ARE NOT REFLECTED IN SUNTRUST BANKING ACTIVITY.
CLF	741	12/09/08	284.00	0.50	142.00	TELEPHONE CONFERENCE WITH SRK AND BOB TARDIF REGARDING CASE STATUS.
CLF	749	12/09/08	284.00	0.50	142.00	E-MAIL TO BOB TARDIF REGARDING COMPREHENSIVE LIST OF DOCUMENTS NEEDED IN ORDER TO INITIATE INVESTIGATION.
SRK	741	12/09/08	470.00	0.30	141.00	T/C W/ R. TARDIF AND C. FOX TO ASSESS CASE ANALYSIS, SECURING OF RECORDS
CLF	741	12/10/08	284.00	0.50	142.00	TELEPHONE CONFERENCE WITH JOHN URBAN REGARDING OBTAINING BANKING RECORDS AND FINANCIAL ANALYSES NECESSARY TO INITIATE INVESTIGATION.
SRK	749	12/10/08	470.00	0.20	94.00	ATTEND TO E-MAILS RE DOCUMENT PRODUCTION
CLF	742	12/15/08	284.00	2.00	568.00	MEETING WITH CREDITOR CORNELIA FASSOLD.
CLF	745	12/15/08	284.00	1.00	284.00	FINANCIAL ANALYSIS OF NEWLY RECEIVED SUBSCRIPTION AND LOAN DOCUMENTS.
CLF	745	12/16/08	284.00	2.00	568.00	FINANCIAL ANALYSIS OF NEWLY RECEIVED BANKING DOCUMENTS. DETERMINE DOCUMENTS NECESSARY TO PREPARE FRAUDULENT TRANSFER ANALYSIS FOR THE PERIOD 2005 THROUGH AUGUST 2007. COMMENCE WORK ON THE SAME.
RLS	745	12/16/08	108.00	4.50	486.00	REVIEW NEWLY RECEIVED STATEMENTS, BANK DOCUMENTS, AND OTHER MISCELLANEOUS CORRESPONDENCE FOR PROCESSING
CLF	745	01/05/09	300.00	0.50	150.00	FINANCIAL ANALYSIS OF SPREADSHEETS RECEIVED FROM G. BALSIGER FOR THE YEARS ENDED 2005, 2006 AND 2007. DETERMINE THE RELIABILITY OF SAID INFORMATION AND WHETHER THE SAME CAN BE INCORPORATED INTO BANK RECONSTRUCTION.
CLF	742	01/06/09	300.00	0.50	150.00	MEETING WITH C. SORVIK AND R. SMALL TO DISCUSS CASE PROGRESS AND THE INCORPORATION OF INFORMATION PROVIDED BY G. BALSIGER.
CLF	745	01/06/09	300.00	6.50	1,950.00	FINANCIAL ANALYSIS OF SPECIFIC DATA PROVIDED BY G. BALSIGER FOR THE MONTH OF FEBRUARY 2007. TRACE OVER 1,100 INDIVIDUAL TRANSACTIONS TO SOURCE DATA IN ORDER TO DETERMINE RELIABILITY OF INFORMATION. PREPARATION OF DETAILED SPREADSHEET ON THE SAME.
CLF	745	01/06/09	300.00	1.00	300.00	DEVELOP LIST OF QUESTIONS AND OBSERVATIONS REGARDING DATA PROVIDED BY G. BALSIGER.

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
CBS	745	01/21/09	142.00	3.40	482.80	REVIEW OF 5 BOXES OF BANKING DOCUMENTS; PREPARATION OF DETAILED SCHEDULE ON SAME	
CLF	741	02/10/09	300.00	2.00	600.00	TELEPHONE CONFERENCE WITH KIRSTEN BAIER OF FOWLER WHITE REGARDING THE CASE STATUS AND RESPONSE TO DETAILED INQUIRIES REGARDING TRANSFERS TO INSIDERS AND RELATED PARTIES.	
CLF	749	02/10/09	300.00	0.50	150.00	AS APPROVED BY THE TRUSTEE, E-MAIL TO KIRSTEN BAIER BANKING RECORDS FROM SUNTRUST AND WACHOVIA BANKS.	
CLF	749	02/24/09	300.00	0.50	150.00	ADDRESS MULTIPLE E-MAILS RELATED TO FRAUDULENT TRANSFER ANALYSIS.	
SRK	749	02/24/09	490.00	0.20	98.00	ATTEND TO E-MAILS RE ANALYSIS AND RECONSTRUCTION	
CLF	749	02/25/09	300.00	0.50	150.00	RESPOND TO E-MAIL - W. HUBER.	
SRK	749	02/25/09	490.00	0.30	147.00	E-MAILS RE ANALYSIS UPDATES	
CLF	749	03/13/09	300.00	0.50	150.00	E-MAIL TO B. TARDIF REGARDING CASE STATUS AND NEWLY FOUND BANK ACCOUNTS.	
CLF	745	03/25/09	300.00	2.00	600.00	FINANCIAL ANALYSIS OF THE COMBINED BANK RECONSTRUCTION FOR THE PURPOSE OF PREPARING A SCHEDULE OF BANK ACCOUNTS IDENTIFIED THROUGH THE COURSE OF RECONSTRUCTING THE BANKING ACTIVITY FOR WHICH THE TRUSTEE SHOULD SEEK ADDITIONAL INFORMATION - IN PROGRESS.	
CLF	741	03/30/09	300.00	0.20	60.00	TELEPHONE CONFERENCE WITH ASSOCIATE OF JOHN SOBELL REGARDING STATUS OF RECONSTRUCTION OF INVESTOR DATABASE.	
CLF	749	04/03/09	300.00	0.10	30.00	E-MAIL TO R. TARDIF ACKNOWLEDGING THE RECEIPT OF THE C.D. CONTAINING FILED CLAIMS.	
CLF	745	04/14/09	300.00	0.30	90.00	FINANCIAL ANALYSIS OF NEWLY RECEIVED BANKING INFORMATION RECEIVED FROM THE TRUSTEE.	
CLF	749	05/15/09	300.00	0.20	60.00	ATTEND TO E-MAIL FROM R. TARDIF AND R. ELGIDELY REGARDING CASE STATUS.	
CLF	745	06/04/09	300.00	9.90	2,970.00	COMMENCE PREPARATION OF MEMORANDUM AND EXHIBITS FOR TRUSTEE INCLUDING THE IDENTIFICATION OF POTENTIAL NET PROFITEERS, ITEMS REQUIRING ADDITIONAL DOCUMENTATION AND ADDITIONAL OBSERVATIONS NOTED THROUGH COURSE OF THE ENGAGEMENT.	
CLF	745	06/05/09	300.00	8.10	2,430.00	CONTINUED PREPARATION OF MEMORANDUM AND EXHIBITS FOR TRUSTEE INCLUDING THE IDENTIFICATION OF POTENTIAL NET PROFITEERS, ITEMS REQUIRING ADDITIONAL DOCUMENTATION AND ADDITIONAL OBSERVATIONS NOTED THROUGH COURSE OF THE ENGAGEMENT.	
CLF	745	06/08/09	300.00	6.60	1,980.00	CONTINUED PREPARATION OF MEMORANDUM AND EXHIBITS FOR TRUSTEE INCLUDING THE IDENTIFICATION OF POTENTIAL NET PROFITEERS, ITEMS REQUIRING ADDITIONAL DOCUMENTATION AND ADDITIONAL OBSERVATIONS NOTED THROUGH COURSE OF THE ENGAGEMENT.	

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed			
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description
CLF	745	06/10/09	300.00	6.40	1,920.00	CONTINUED PREPARATION OF MEMORANDUM AND EXHIBITS FOR TRUSTEE INCLUDING THE IDENTIFICATION OF POTENTIAL NET PROFITEERS, ITEMS REQUIRING ADDITIONAL DOCUMENTATION AND ADDITIONAL OBSERVATIONS NOTED THROUGH COURSE OF THE ENGAGEMENT.
CLF	745	06/11/09	300.00	5.80	1,740.00	CONTINUED PREPARATION OF MEMORANDUM AND EXHIBITS FOR TRUSTEE INCLUDING THE IDENTIFICATION OF POTENTIAL NET PROFITEERS, ITEMS REQUIRING ADDITIONAL DOCUMENTATION AND ADDITIONAL OBSERVATIONS NOTED THROUGH COURSE OF THE ENGAGEMENT.
CLF	745	06/12/09	300.00	5.20	1,560.00	PREPARATION OF MEMORANDUM AND EXHIBITS FOR TRUSTEE INCLUDING THE IDENTIFICATION OF POTENTIAL NET PROFITEERS, ITEMS REQUIRING ADDITIONAL DOCUMENTATION AND ADDITIONAL OBSERVATIONS NOTED THROUGH COURSE OF THE ENGAGEMENT - COMPLETED.
SRK	745	06/13/09	490.00	0.80	392.00	REVIEW FORENSIC INVESTIGATION MEMO AND ANALYSIS
RLS	745	06/15/09	108.00	2.00	216.00	ASSIST WITH PREPARATION OF MEMORANDUM AND EXHIBITS FOR TRUSTEE INCLUDING THE IDENTIFICATION OF POTENTIAL NET PROFITEERS, ITEMS REQUIRING ADDITIONAL DOCUMENTATION AND ADDITIONAL OBSERVATIONS NOTED THROUGH COURSE OF THE ENGAGEMENT.
SRK	745	06/15/09	490.00	0.70	343.00	FORENSIC ANALYSIS MEMORANDUM
CLF	745	06/15/09	300.00	0.30	90.00	MEET WITH SONEET KAPILA REGARDING MEMORANDUM OF FINDINGS AND EXHIBITS. DISCUSS PROPOSED CHANGES TO THE EXHIBITS.
CLF	745	06/15/09	300.00	5.30	1,590.00	FINALIZE MEMORANDUM OF FINDINGS AND EXHIBITS. PREPARE THE SAME FOR TRANSMITTAL TO THE TRUSTEE.
CLF	745	06/16/09	300.00	0.80	240.00	DETAILED RESPONSE TO E-MAIL FROM TRUSTEE REGARDING LACK OF DEPOSIT DETAILS RELATING TO NET PROFITEERS, ITEMS REQUIRING ADDITIONAL DOCUMENTATION AND CONTACT INFORMATION FOR NET PROFITEERS.
CLF	745	06/16/09	300.00	1.20	360.00	PER REQUEST OF TRUSTEE, PREPARATION OF SCHEDULES FOR SUBPOENA OF ADDITIONAL INFORMATION OF SUNTRUST ACCOUNTS ENDING IN #4251, #6748 AND #7617 AND WACHOVIA ACCOUNTS ENDING IN #7271 AND #5057.
CLF	745	08/17/09	300.00	2.60	780.00	IN CONNECTION WITH THE FRAUDULENT TRANSFER ANALYSIS, FINANCIAL ANALYSIS OF TRANSFERS IN AND OUT OF THE ENGLER SUNTRUST ACCOUNT ENDING IN #4251 FOR THE MONTH ENDED 08/31/07 THAT WERE PROCESSED BY THE BANK BUT ARE NOT REFLECTED ON THE RESPECTIVE BANK STATEMENT. PREPARATION OF EXHIBITS AND SUPPORTING DOCUMENTATION ON THE SAME.
CLF	745	08/17/09	300.00	0.30	90.00	DETAILED E-MAIL TO THE CHAPTER 7 TRUSTEE DESCRIBING TRANSACTIONS PROCESSED BY SUNTRUST BANK WITH RESPECT TO THE ACCOUNT ENDING IN #4251 FOR THE MONTH ENDED 08/31/07 THAT ARE NOT REFLECTED ON THE BANK STATEMENT FOR THE RESPECTIVE MONTH.

Kapila & Company

Billing Worksheet
Sunday, January 31, 2010
January 1, 1900 - January 31, 2010

02200	ENGLER, ULRICH F.A.		Time & Expenses Available to be billed				
Staff	Activity	Date	Rate	Hrs/Units	Amount	Description	
CLF	749	09/29/09	300.00	0.30	90.00	IN CONNECTION WITH THE ONGOING FRAUDULENT TRANSFER ANALYSIS, DETAILED RESPONSE TO W. HUBER REGARDING THE STATUS OF THE FORENSIC INVESTIGATION AND ANY RECENT EVENTS AFFECTING THE CASE.	
CLF	745	12/01/09	300.00	1.10	330.00	IN CONNECTION WITH THE POTENTIAL NEED TO SUBSTANTIVELY CONSOLIDATE NON-DEBTOR ENTITIES, PCO CLIENT MANAGEMENT, INC. AND PCO COMMERCIAL OFFICE, INC., WITH THE DEBTOR ENTITIES, ANALYSIS OF AGGREGATE CASH RECEIPTS AND CASH DISBURSEMENTS BY ENTTTY. PREPARATION OF DETAILED CHART ON THE SAME.	
CLF	745	12/02/09	300.00	0.20	60.00	IN SUPPORT OF SUBSTANTIVE CONSOLIDATION, PREPARATION OF SCHEDULE SUBSTANTIATING THE \$7 MILLION TRANSFER FROM ST ACCOUNT #4241 - PRIVATE COMMERCIAL OFFICE TO WACHOVIA ACCOUNT #5057 - PCO CLIENT MANAGEMENT, INC. SAID TRANSFER WAS USED TO FUND WACHOVIA ACCOUNT #5057. E-MAIL SCHEDULE TO COUNSEL.	
SST	745	01/07/10	152.00	6.00	912.00	PREPARED A YEARLY CASH SUMMARY ANALYSIS FOR THE PURPOSE OF IDENTIFYING THE PRIMARY CASH SOURCES AND OUTFLOWS.	
CLF	749	01/11/10	310.00	0.10	31.00	ATTEND TO E-MAIL FROM SPECIAL COUNSEL.	
CLF	749	01/13/10	310.00	0.10	31.00	ATTEND TO E-MAIL FROM G. BALSIGER.	
CLF	745	01/20/10	310.00	1.40	434.00	FINANCIAL ANALYSIS OF NEWLY RECEIVED INFORMATION FROM COUNSEL REGARDING THE BUSINESS NATURE OF TRANSFERS MADE BY THE DEBTOR TO OVER 20 TARGETS.	
CLF	749	01/25/10	310.00	0.20	62.00	E-MAIL TO/FROM CHAPTER 7 TRUSTEE REGARDING UPDATE OF RECONSTRUCTION OF INVESTOR DATABASE.	
BUSINESS ANALYSIS (BANKRUPTCY) Totals				114.30	29,067.80		
EXPENSES							
EXP	E864	01/22/09			20.08		
EXP	E855	03/16/09			16.40		
EXP	E828	03/31/09			0.20		
EXP	E864	03/31/09			5.20		
EXP	E828	04/30/09			8.80		
EXP	E805	06/16/09			2.41		
EXP	E828	06/30/09			0.60		
EXP	E855	12/14/09			0.40		
EXPENSES Totals					54.09		
Client ENGLER, ULRICH F.A. Totals					246,337.69		